



19 November 2013

Ms Toni Walkington
Branch Secretary
Community & Public Sector Union SPSF Group, Western Australian Branch
445 Hay Street
PERTH WA 6000

Dear Ms Walkington,

Community & Public Sector Union SPSF Group Western Australian Branch Financial Report for the year ended 30 June 2012 - [FR2012/239]

I acknowledge receipt of the financial report of the Community & Public Sector Union SPSF Group, Western Australian Branch (the reporting unit). The documents were lodged with Fair Work Commission (FWC) on 11 January 2013.

The financial report has now been filed. This financial report was filed based on a preliminary review.

Please note that the reporting unit financial report for the year ending 30 June 2013 may be subject to a full compliance audit.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged. The FWC will confirm these concerns have been addressed prior to filing next year's report.

Documents must be lodged with the Fair Work Commission within 14 days of General Meeting
Section 268 of the Fair Work (Registered Organisations) Act 2009 (RO Act), states that the full report and the designated officer's certificate are required to be lodged with the FWC within 14 days of the meeting of committee of management. The Designated Officer's Certificate indicates that this meeting occurred on 12 December 2012. If this is correct the full report should have been lodged with the FWC by 27 December 2012.

The full report was lodged on 11 January 2013.

If these dates are correct, the branch should have applied for an extension of time to lodge the required reports and the designated officer's certificate in accordance with section 268 of the RO Act. Please note that in future financial years, requests for extension of lodgement of financial reports and the designated officer's certificate must be made prior to required date of lodgement. The request for an extension of time must be signed by a relevant officer, including any reason for the delay.

Notes to the financial statements

Under Note 1, Statement of Accounting Policies, it states that *'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 Board and Urgent Issues Group Interpretations.'*

In future years, please ensure this statement also includes a reference to the *Fair Work (Registered Organisations) Act 2009*.

General purpose financial report to be prepared on accrual basis

Section 252 of the RO Act places obligations upon organisations to *keep* financial records. Under section 252(4) an organisation may *keep* the financial records for its membership subscriptions on a cash basis.

This is distinct from the obligation under section 253 to *prepare* a general purpose financial report (GPFR). Section 253 requires that '*...a reporting unit must cause a general purpose financial report to be prepared, in accordance with the Australian Accounting Standards, from the financial records kept under subsection 252(1) in relation to the financial year...*'. Please note that paragraph 27 of Australian Accounting Standard 101 states that '*an entity shall prepare its financial statements, except for cash flow information, using the accrual basis of accounting*'.

In future the GPFR, in particular membership contributions, should be prepared on an accrual basis as required by section 253 of the RO Act and the relevant Australian Accounting Standard (AASB 101(27)). It is further noted that this will result in a change of accounting policy that will need to be disclosed in accordance with AASB 108 (Accounting Policies, Changes in Accounting Estimates and Errors). You may need to discuss this with your auditor.

Changes to the legislation and reporting guidelines

I note with the change of legislation, references to Fair Work Australia will need to be updated to the Fair Work Commission.

Additionally, a third edition to the General Manager's s.253 reporting guidelines was gazetted on 26 June 2013. These guidelines will apply to all financial reports that end on or after 30 June 2013. Fair Work Commission has also developed a model set of financial statement for the 2012-2013 financial year. There is no requirement to use this model but it may be a useful resource to ensure compliance with the RO Act, the s.253 reporting guidelines and the Australian Accounting Standards.

The guidelines and model financial statements are available on the website here:
<http://www.fwc.gov.au/index.cfm?pagename=regorgsfrguidelines#finance>

As stated previously, this financial report was filed based on a preliminary review. The financial report for the year ending 30 June 2013 may be subject to a full compliance audit.

If you have any queries regarding this letter, please contact me on (03) 8661 7886 or via email at joanne.fenwick@fwc.gov.au.

Yours/sincerely



Joanne Fenwick
Financial Reporting Specialist
Regulatory Compliance 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.cpsucsa.org

UnionLink: 1300 733 800

Email: help@cpsucsa.org

Reception: 08 9323 3800

Fax: 08 9323 3878

Address: 445 Hay St, Perth WA 6000

Mail: PO Box X2252, Perth WA 6847

ABN: 78 678 313 448

11 January 2013

Ms Andrea O'Halloran
Organisations, Research & Advice
Fair Work Australia
11 Exhibition Street
MELBOURNE VIC 3000

Dear Ms O'Halloran

**CPSU (SPSF Group, Western Australian Branch) –
2011/2012 Financial Report [FR2012/239]**

Please find attached the Financial Report for the year ending 30 June 2012 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 5th September 2012 in accordance with the section 265 of the schedule and;
- that the full report was provided to members on Wednesday, 3rd October 2012, 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 12th December 2012 in accordance with section 266 of the schedule.



Toni Walkington

11 January 2013

**COMMUNITY AND PUBLIC SECTOR
UNION – SPSF GROUP (WA BRANCH)
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2012**

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

I N D E X

STATEMENT BY THE ACCOUNTING OFFICER.....	5
CERTIFICATE BY THE COMMITTEE OF MANAGEMENT.....	6
STATEMENT OF COMPREHENSIVE INCOME	7
STATEMENT OF FINANCIAL POSITION.....	8
STATEMENT OF CHANGES IN EQUITY	9
STATEMENT OF CASH FLOWS.....	10
NOTES TO THE FINANCIAL STATEMENTS	11-12

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 statement of financial position as at 30 June 2012, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certificate by the committee of management as set out on pages 6 to 12.

Committee's Responsibility for the Financial Report

The Union's committee is responsible for the preparation and fair presentation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009, and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error. In Note 1, the committee, also states, in accordance with Accounting Standard AASB101 *Presentation of Financial Statements*, that the financial statements comply 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 about 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.

From 2 July 2012, Street Address:

Level 3, 15 Labouchere Road, (corner Mill Point Road), South Perth WA 6151

Level 3, South Shore Centre, 83 South Perth Esplanade, South Perth WA 6151

PO Box 748, South Perth WA 6951

Telephone: +61 8 6436 2888 • Facsimile: +61 8 6436 2889

williambuck.com

William Buck is an association of independent firms, each trading under the name of William Buck across Australia and New Zealand with affiliated offices worldwide. Liability limited by a scheme approved under Professional Standards Legislation other than for acts or omissions of financial services licensees.

Sydney
Melbourne
Brisbane
Perth
Adelaide
Auckland

Praxity
ASSOCIATE
GLOBAL ALLIANCE OF
INDEPENDENT FIRMS

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
COMMUNITY AND PUBLIC SECTOR UNION (SPSF GROUP) – WA
BRANCH (CONT)**


Independence

In conducting our audit, we have complied with the independence requirements of the Australian Professional Ethical Pronouncements.

Auditor's Opinion

In our opinion:

- a) the financial report presents fairly, in all material respects, the financial position of the Union as at 30 June 2012, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009; and
- b) the financial statements also comply with International Financial Reporting Standards as disclosed in Note 1.



William Buck Audit (WA) Pty Ltd
Registered Company Auditor No.: 339150
ABN 67 125 012 124



Corley Manifis
Director

Member of The Institute of Chartered Accountants in Australia. ICAA Membership No. 95530
Holds a current Public Practice Certificate

Dated this 5th September 2012

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

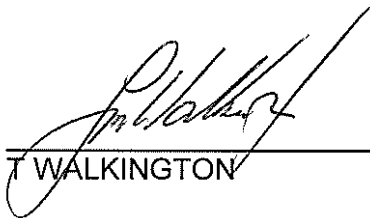
STATEMENT BY THE ACCOUNTING OFFICER

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 2012 the number of members of the Union was 16,227 (2011: 16,195).

In my opinion,

- (i) The attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2012 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 5th day of September 2012.



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 19th September 2012, we state that in the opinion of the Committee:

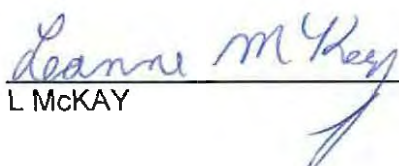
- (a) The financial statements and notes comply with the Australian Accounting Standards;
- (b) The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) The financial statements and notes give a true and fair view of the financial performance, financial 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 5th day of September 2012.



T WALKINGTON



L MCKAY

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2012**

	Note	2012 \$	2011 \$
Revenue from continuing operations	3	2,819,514	2,789,017
Operating Expenses	3	(2,125,524)	(1,985,966)
Capitation fees – CPSU Federal Branch		(234,960)	(232,418)
Affiliation fees – ACTU		(51,878)	(47,798)
Other expenses from ordinary activities	4	(407,152)	(522,835)
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 2012**

	2012 \$	2011 \$
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 2012**

	2012 \$	2011 \$
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 2012**

	2012 \$	2011 \$
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 2012**

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 2012**

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

	2012	2011
	\$	\$
Revenue from Continuing Operations		
- Subscription income	2,819,514	2,789,017
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	(2,125,524)	(1,985,966)
Net Revenue	693,990	803,051

NOTE 4: PROFIT FROM ORDINARY ACTIVITIES

	2012	2011
	\$	\$
Profit from ordinary activities before income tax expense has been determined after:		
(a) Expenses		
Council - Meetings/Conferences	23,401	14,154
Audit Fees	2,200	2,300

Audit fees were paid to Deloitte Touche Tohmatsu in 2011 and William Buck in 2012.

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 2012

In accordance with the Fair Work (Registered Organisations) 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 2011.

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, Glen Townsing, 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 16, 195.
- (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 2012 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 2011 to 30 June 2012

POSITION HELD	FIRST NAME	SURNAME
PRESIDENT	Leanne	McKay
BRANCH SECRETARY	Toni	Walkington
BRANCH ASSISTANT SECRETARY	Joanne	Gaines
BRANCH ASSISTANT SECRETARY	Rikki	Hendon
TREASURER	Bruce	Hawkins
VICE-PRESIDENT	Brian	Dodds
VICE PRESIDENT	Gregory	Hempsall
VICE PRESIDENT	Gavin	Richards
COUNCILLOR	David	Suter
COUNCILLOR	Derek	Spray
COUNCILLOR	Michele	Cohen
COUNCILLOR	Ian	Gorman
COUNCILLOR	Graham	Thompson
COUNCILLOR	Sarah	Haynes
COUNCILLOR	Dallas	Wheatley
COUNCILLOR	Greg	Lee
COUNCILLOR	Paul	Ledingham
COUNCILLOR	John	Sherry
COUNCILLOR	Charles	Brown
COUNCILLOR	Kathryn	Pross
COUNCILLOR	Morag	Budiselik
COUNCILLOR	Andy	Gray
COUNCILLOR	Jo	Dorai Raj
COUNCILLOR	Grant	Sutherland
COUNCILLOR	Barry	Healy
COUNCILLOR	Lewis	Stevens
COUNCILLOR	Robert	Tait
COUNCILLOR	Greg	Sutherland
COUNCILLOR	Gavin	Richards

COUNCILLOR	John	Wrightson
COUNCILLOR	George	Brown
COUNCILLOR	Guy	Wroth
COUNCILLOR	Philip	Goulding
COUNCILLOR	Graeme	McCullagh
COUNCILLOR	Denise	Henden
COUNCILLOR	James	Turner
COUNCILLOR	Ros	Harley
COUNCILLOR	Lewis	Stevens
COUNCILLOR	Glen	Townsing
COUNCILLOR	Tom	Watson
PROXY COUNCILLOR	Ursula	Konig
PROXY COUNCILLOR	Anette	Bohm
PROXY COUNCILLOR	Shaun	Hill
PROXY COUNCILLOR	Jackie	Carmichael
PROXY COUNCILLOR	Andy	Parnell
PROXY COUNCILLOR	Phillip	McGuinness
PROXY COUNCILLOR	Pauline	Bombak
PROXY COUNCILLOR	Garry	Hodgen
PROXY COUNCILLOR	Robert	Hay
PROXY COUNCILLOR	Kevin	Brooke

Other Relevant Information

Nil

Signed for and on behalf of the Committee of Management –

Date:5th.....September 2012



**Toni Walkington
Branch Secretary**