



2 January 2015

Ms Toni Walkington
Branch Secretary
Western Australian Branch,
SPSF Group,
CPSU, the Community and Public Sector Union

By email: toni.walkington@cpsucsa.org

CC: Conley Manifis, William Buck Audit (WA) by email: conley.manifis@williambuck.com

CC: Jacqueline Mays, Executive Officer, by email: Jacqueline.Mays@cpsucsa.org

Dear Ms Walkington,

**CPSU, the Community and Public Sector Union, SPSF Group, Western Australian Branch
Financial Report for the year ended 30 June 2014 - [FR2014/85]**

I acknowledge receipt of the financial report of the CPSU, SPSF Group, Western Australian Branch. The documents were lodged with the Fair Work Commission on 24 November 2014. Further documents were received on 2 January 2015.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged. Thank you for incorporating the comments that were raised in last year's correspondence and for your prompt response.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that the financial report for the year ending 30 June 2015 may be subject to an advanced compliance review.

I make the following comment 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 Fair Work Commission will confirm these concerns have been addressed prior to filing next year's report.

Registrar

I note that despite the branch's best efforts to incorporate last year's comments, two references to the Registrar remained within the report within Note 2 - Information to be provided to members or registrar. Please ensure that all references to the Registrar are corrected to 'General Manager' for next year's report.

If you have any queries regarding this letter, please contact me on (03) 8661 7974 or via email at catherine.bebbington@fwc.gov.au.

Yours sincerely



CATHERINE BEBBINGTON
Regulatory Compliance Branch

FAIR WORK COMMISSION

Tel: 03 8661 7974

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catherine.bebbington@fwc.gov.au

GPO Box 1994, Melbourne Victoria 3001

www.fwc.gov.au

Designated Officer's Certificate or other Authorised Officer

s268 Fair Work (Registered Organisations) Act 2009

I Rikki Hendon being the Acting Branch Secretary of the Western Australian Branch of the SPSF Group of the Community and Public Sector Union certify:

- that the documents lodged with the Fair Work Commission on 24 November 2014 in respect of the year ended 30 June 2014 are copies of the full report referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members on and from 3 October 2014
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 12 November 2014 in accordance with section 266(3) of the *Fair Work (Registered Organisations) Act 2009*.

Signature

A handwritten signature in black ink, appearing to be 'Rikki Hendon', written in a cursive style.

Date: 24th November 2014

COMMUNITY AND PUBLIC SECTOR UNION – SPSF GROUP (WA BRANCH)
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

**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

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 2014, the statement of profit or loss and other 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 5 to 20.

Committee' Responsibility for the Financial Report

The 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 determine 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 Note1, the committee, also states, in accordance with Accounting Standard AASB101 *Presentation of Financial Statements*, that the financial report 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 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.

Independence

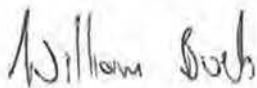
In conducting our audit, we have complied with the independence requirements of the Australian Professional Ethical Pronouncements.

Sydney
Melbourne
Brisbane
Perth
Adelaide
Auckland

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

In our opinion:

- a) the financial report presents fairly, in all material respects, the financial position of the Union as at 30 June 2014, 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;
- b) the financial report also comply with International Financial Reporting Standards as disclosed in Note 1;
- c) the Committee of Management's use of the going concern basis of accounting in the preparation of the entity's financial statements is appropriate.

A handwritten signature in black ink that reads 'William Buck'.

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

A handwritten signature in black ink that reads 'Conley Manifis'.

Conley Manifis
Director

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

Dated this 3rd day of September, 2014

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

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2014**

	Note	2014 \$	2013 \$
Revenue from continuing operations	3	2,888,990	2,872,133
Operating Expenses	3	(2,288,410)	(2,020,435)
Capitation fees – CPSU Federal Branch	4	(240,749)	(239,344)
Affiliation fees – ACTU	4	(55,793)	(54,070)
Other expenses from ordinary activities	4	(304,038)	(558,284)
Profit attributable to members of the union		-	-

The above Statement of Profit or Loss and Other 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 2014**

	2014	2013
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	-	-
TOTAL CURRENT ASSETS	-	-
TOTAL ASSETS	-	-
CURRENT LIABILITIES		
	-	-
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 2014**

	2014	2013
	\$	\$
Total equity at the beginning of the financial year	-	-
	<hr/>	<hr/>
Profit for the year	-	-
	<hr/>	<hr/>
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)**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2014**

	2014	2013
	\$	\$
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 1995	-	-
Payments to suppliers and employees	-	-
	<hr/>	<hr/>
Net cash provided by operating activities	-	-
	<hr/>	<hr/>
Cash Flows from Financing Activities		
Advance from Civil Service Association of WA (Inc)	-	-
	<hr/>	<hr/>
Net cash provided by (used in) financing activities	-	-
	<hr/>	<hr/>
Net increase/(decrease) in cash and cash equivalents	-	-
Cash and cash equivalents at the beginning of the financial year	-	-
	<hr/>	<hr/>
Cash and cash equivalents at the end of the financial year	-	-
	<hr/> <hr/>	<hr/> <hr/>

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 2014**

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, Urgent Issues Group Interpretations and FWRO Act. The Community and Public Sector Union - SPSF Group (WA Branch) is a not-for-profit entity for the purpose of preparing the financial statements.

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).

New and amended standards adopted by the CPSU SPSF GROUP (WA BRANCH)

None of the new standards and amendments to standards that are mandatory for the first time for the financial year beginning 1 July 2013 affected any of the amounts recognized in the current period or any prior period and are not likely to affect future periods.

Early Adoption of Standards

The Community and Public Sector Union - SPSF Group (WA Branch) has not elected to apply any pronouncements before their operative date in the annual reporting period beginning 1 July 2013.

Historical Cost Convention

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

Critical accounting estimates

There are no critical accounting estimates.

Comparative Figures

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

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

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

b) Revenue Recognition

In accordance with generally accepted accounting principles for organisations, membership contributions are accounted for on an accruals basis.

c) Income Tax

In accordance with 50-15 of the Income Tax Assessment Act, the Community and Public Sector Union - SPSF Group (WA Branch) is exempt from Income Tax

d) Financial Instruments

The Community and Public Sector Union - SPSF Group (WA Branch) has no financial instruments.

e) New accounting standards and interpretations

The Community and Public Sector Union - SPSF Group (WA Branch) has reviewed the new accounting standards and interpretations and does not believe that these will have a material impact on the financial statements.

NOTE 2: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the FWRO Act the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of section 272 of the FWRO Act, 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.
- 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).

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

NOTE 3: REVENUE

The Branch and the Civil Service Association of WA [CSA], which is a Union of employees registered under the WA *Industrial Relations Act 1979*, effectively operate as one unit. Pursuant to the “CPSU and signatory bodies deed” [the deed] the Branch and CSA, [Attachment “A”] have provided mutual covenants for cooperation [see clause 14 deed].

The deed at clause 12, informs all dealings with the membership subscription fees of the Branch and CSA.

The deed at clause 13, informs the provision of and payment for services between the Branch and the CSA.

The deed at clause 14, provides for mutual covenants of cooperation between the Branch and the CSA.

The deed at clause 15, concerns the assets of the CSA and financial dealings between the Branch and the CSA.

This results in the CSA undertaking all necessary financial transactions for and on behalf of the Branch. The Branch does not hold a bank account in its own name. All financial obligations incurred by the Branch are met out of a bank account held in the name of the CSA.

In consequence, Branch revenue and expenses are recorded in compliance with the deed. This is effectively a bookkeeping exercise given the Branch holds no bank account to receive or disburse monies.

Further, the Branch holds no other tangible assets in its own name.

A proportion of the membership subscriptions [of the Branch and the CSA] is allocated as income for the Branch. This is undertaken as per the requirements of the deed.

	2014	2013
	\$	\$
Revenue from Continuing Operations		
- Subscription income [as per agreed formula between the Branch and CSA]	2,888,990	2,872,133
Less: Portion of subscription income applied to the operating expenses of the CSA.	(2,288,410)	(2,020,435)
Net Revenue	<u>600,580</u>	<u>851,698</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

Cash flows

As a result of the Branch's relationship with the CSA, the Branch's funds are not a discrete deposit of monies, separate to that of the CSA. The funds are identified as a notional sum in the CSA accounts and in accordance with the deed. The CSA undertakes all necessary financial transactions for and on behalf of the Branch, which does not hold a bank account in its own name, or have any cash assets and all financial obligations incurred by the Branch are met out of a bank account held in the name of the CSA.

NOTE 4: PROFIT FROM ORDINARY ACTIVITIES

The Branch and the Civil Service Association of WA [CSA], which is a Union registered under the WA Industrial Relations Act 1979, effectively operate as one unit. Pursuant to the "CPSU and signatory bodies deed" [the deed] the Branch and CSA [Attachment "A"] have provided mutual covenants for cooperation [see clause 14 deed].

The deed at clause 12, informs all dealings with the membership subscription fees of the Branch and CSA.

The deed at clause 13, informs the provision of and payment for services between the Branch and the CSA.

The deed at clause 14, provides for mutual covenants of cooperation between the Branch and the CSA.

The deed at clause 15, concerns the assets of the CSA and some financial dealings between the Branch and the CSA.

This results in the CSA undertaking all necessary financial transactions for and on behalf of the Branch. The Branch does not hold a bank account in its own name. All financial obligations incurred by the Branch are met out of a bank account held in the name of the CSA. The Branch holds no tangible assets in its own name

In consequence, Branch revenue and expenses are recorded as per the deed. This is effectively a bookkeeping exercise given the Branch holds no bank account to receive or disburse funds. The exercise includes the listing of services or activities provided to the Branch by the CSA and the allocation of monies [premised on an agreed formula] to cover those expenses.

In compliance with Reporting Guideline 34, [for the purposes of s253 of the Act], a copy of the deed is attached at Attachment "A". It informs how the reporting unit's financial affairs are administered by the CSA. It refers to services provided and relevant expenses.

A list of relevant services and expenses is provided below; this list does not include human resources, which is separately detailed at note 5: All expenses are met through the CSA.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

Profit from ordinary activities before income tax expense has been determined after:	2014	2013
	\$	\$
Expenses		
Advertising	407	2,431
Audit	1,900	2,200
Auditor - other services	0	0
Cleaning	8,687	8,725
Council Expenses	11,105	6,932
Courier Services	182	125
Donations	688	112
Fuel Light and Power	20,622	21,597
General Expenses	2,440	2,444
Grants	0	0
Industrial Campaigns	215,020	463,821
Insurance	8,018	7,381
Management Services	2,036	1,877
Media Monitoring	355	374
Photocopy Cost	5,311	5,035
Postage	1,788	1,609
Promotions	9	1,860
Rates & Taxes	6,510	4,947
Rent	165	195
Security	1,557	1,102
Special Projects	3,555	12,225
Stationery	2,558	2,344
Telephone	8,742	7,011
Travelling Expenses	267	319
Web Development Costs	1,049	2,596
Storage Facility	1,067	1,022
	<u>304,038</u>	<u>558,284</u>

Capitation & Affiliation Fees

Capitation and Affiliation Fees are paid through CSA. Capitation Fees payable to CPSU Federal Branch are \$240,749, (2013: \$239,344). This is calculated on an invoice basis. This may be different to the number within the CPSU Federal Fund financial statements Cash Flow Statement which is disclosed on a cash basis.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

Cash flows

As a result of the Branch's relationship with the CSA, the Branch's funds are not a discrete deposit of monies, separate to that of the CSA. The funds are identified as a notional sum in the CSA accounts and in accordance with the deed. The CSA undertakes all necessary financial transactions for and on behalf of the Branch, which does not hold a bank account in its own name, or have any cash assets and all financial obligations incurred by the Branch are met out of a bank account held in the name of the CSA.

Related party transactions /disclosure [AASB 124]

Pursuant to a certificate issued under s71 of the WA *Industrial Relations Act 1979*, the two full time elected officials of the Branch [Key Management Personnel] are also the two full time elected officials of the CSA. The relevant titles are Branch Secretary and Assistant Branch Secretary for the CPSU [WA] and General Secretary and Assistant General Secretary for the CSA.

	Consolidated		Parent	
	2014	2013	2014	2013
	\$	\$	\$	\$
<i>Key Management Personnel Remuneration for the Reporting Period</i>				
Short-term employee benefits				
Salary (including annual leave taken)	330,057	321,502	330,057	321,502
Annual leave accrued	25,815	32,624	25,815	32,624
Performance bonus	-	-	-	-
<i>Total short-term employee benefits</i>	355,872	354,126	355,872	354,126
Post-employment benefits:				
Superannuation	38,083	39,005	38,083	39,005
Total post-employment benefits	38,083	39,005	38,083	39,005
Other long-term benefits:				
Long-service leave	13,275	29,569	13,275	29,569
Total other long-term benefits	13,275	29,569	13,275	29,569
Termination benefits	-	-	-	-
Total	407,230	422,700	407,230	422,700

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

NOTE 5: EMPLOYEES EXPENSES TO OFFICE HOLDERS AND OTHERS

The Branch has 72 employees. It effectively operates as a dual employer of the employees with the CSA. All employee expenses are paid through by the CSA.

The following employee expenses were paid through CSA and recoded as a liability for CSA:-

	Consolidated		Parent	
	2014	2013	2014	2013
	\$	\$	\$	\$
Holders of Office - Wages & Salaries - Superannuation - Leave & Other Entitlements - Separation & Redundancies - Other	345,941 38,083 23,206 0 0	337,755 39,005 45,940 0 0	345,941 38,083 23,206 0 0	337,755 39,005 45,940 0 0
	407,230	422,700	407,230	422,700
Employees other than Office Holders - Wages & Salaries - Superannuation - Leave & Other Entitlements - Separation & Redundancies - Other	6,032,040 693,392 90,902 - 0	5,825,765 680,337 154,698 33,133 0	6,032,040 693,392 90,902 - 0	5,825,765 680,337 154,698 33,133 0
	6,816,334	6,693,933	6,816,334	6,693,933
Total Employee Expenses	7,223,564	7,116,633	7,223,564	7,116,633

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

Employee Provisions – Current

	Consolidated		Parent	
	2014	2013	2014	2013
	\$	\$	\$	\$
Office Holders				
- Provision for annual leave	64,648	54,717	64,648	54,717
- Provision for long service leave	156,566	143,291	156,566	143,291
- Separation & Redundancies	0	0	0	0
- Other	0	0	0	0
	<u>221,214</u>	<u>198,008</u>	<u>221,214</u>	<u>198,008</u>
Employees other than Office Holders				
- Provision for annual leave	438,204	381,178	438,204	381,178
- Provision for long service leave	589,814	563,170	589,814	563,170
- Separation & Redundancies	0	0	0	0
- Other	0	0	0	0
	<u>1,028,018</u>	<u>944,348</u>	<u>1,028,018</u>	<u>944,348</u>
Total Employee Provisions – Current	<u>1,249,232</u>	<u>1,142,356</u>	<u>1,249,232</u>	<u>1,142,356</u>

Employee Provisions - Non-Current

Provision for long service leave				
- Office Holders	0	0	0	0
- Employees other than Office Holders	140,947	133,715	140,947	133,715
	<u>140,947</u>	<u>133,715</u>	<u>140,947</u>	<u>133,715</u>
Total Employee Provisions – Non Current	<u>140,947</u>	<u>133,715</u>	<u>140,947</u>	<u>133,715</u>

NOTE 6: CASH AT BANK

The Branch does not have a bank account under its name. All required financial transactions occur through the CSA.

NOTE 7: BRANCH DETAILS

The principal place of business of the Branch is:

445 Hay Street
Perth WA 6000
AUSTRALIA

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

NOTE 8: OTHER INFORMATION

i) Going Concern

The committee of management have prepared the financial statements on a going concern basis which assumes continuity of normal business activities and realisation of assets and the settlement of liabilities in the ordinary course of business. The Civil Service Association of Western Australia (Incorporated) a related party which has sufficient financial capability has provided a letter of support for a period of at least 12 months from the date of signing the financial report.

The Community and Public Sector Union - SPSF Group (WA Branch) is not reliant on the agreed financial support from another reporting Unit to continue as a going concern. The financial support it receives from the Community Public Sector Union SPSF Group – Federal Branch relates to the reimbursement of expenses for Branch members to attend to Community Public Sector Union SPSF Group – Federal Branch, duties [see below]. The sum is not considered so significant that it would impact on the Branch's ability to continue as a going concern.

ii) Financial Support

The Community and Public Sector Union - SPSF Group (WA Branch) provided financial support of \$240,749, (2013: \$239,344) to Community and Public Sector Union SPSF Group – Federal Branch in the reporting period.

The Community and Public Sector Union - SPSF Group (WA Branch) did not receive any financial support from Community Public Sector Union SPSF Group – Federal Branch other than that relating to the reimbursement of expenses of \$25,966. This is invoiced periodically to the CPSU Federal Branch and is different to the number in their Financial Statements due to timing differences between invoicing and cash flows.

iii) Acquisition of asset and liability under specific sections

The Community and Public Sector Union - SPSF Group (WA Branch) did not acquire any asset or liability during the year as a result of:

- an amalgamation under part 2 of Chapter 3, of the FWRO Act;
- a restructure of the Branches of the organization
- a determination of the General Manager under s245(1) of the FWRO Act;
- a revocation by the General Manager under s249(1) of the FWRO Act;

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

v) Donations and Grants:

There were no donations or grants received by the Branch.

vi) Fees Incurred

There were no fees incurred as consideration for employers making payroll deductions of membership subscriptions.

vii) Compulsory Levies

There were no compulsory levies imposed by the Branch.

viii) Fees or allowances

There were no fees or allowances paid to persons to attend a conference or other meeting as a representative of the reporting unit, except for the reimbursement of expenses from the Community Public Sector Union SPSF Group – Federal Branch [see above]

ix) Legal Costs

There were no legal costs paid by the Branch.

x) Penalties imposed under RO Act

There were no penalties imposed under the Act.

xi) Receivables or payables with other reporting unit

There were no receivables or payables with other reporting units.

xii) Payables by employers as consideration for the employers making payroll deductions for membership subscriptions.

There were no payables by employers as consideration for the employers making payroll deductions for membership subscriptions.

xiii) Payables in respect of legal costs and other expenses related to litigation or other legal matters.

There were no payables in respect of legal costs and other expenses related to litigation or other legal matters.

xi) Recovery of Wages

There was no recovery of wages.

xii) Other funds or accounts required by rules or transfers related to funds or accounts held for special purposes

There was no other fund or account required by the rules and no transfers related to funds or accounts held for special purposes.

xiii) Grants expense

There was no grant made.

Community and Public Sector Union SPSF Group WA Branch

COMMITTEE OF MANAGEMENT STATEMENT

for the period ended 30 June 2014

On the 3rd September 2014 the Committee of Management of the Community and Public Sector Union SPSF Group WA Branch passed the following resolution in relation to the general purpose financial report (GPRF) for the year ended 30 June 2014:


The Committee of Management declares that in its opinion:

- (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 General Manager;
- (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 Registered Organisations Act; and
 - (iv) where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
 - (v) where information has been sought in any request by a member of the reporting unit or General Manager duly made under section 272 of the Registered Organisations Act, that information has been provided to the member or General Manager; and
 - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the Act, there has been compliance.
- (f) where the reporting unit has not derived revenue from undertaking recovery of wages activity, include the statement 'no revenue has been derived from undertaking recovery of wages activity during the reporting period' or

- (g) where the reporting unit has derived revenue from undertaking recovery of wages activity:
- (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the General Manager; and
 - (ii) the committee of management instructed the auditor to include in the scope of the audit required under subsection 257(1) of the RO Act all recovery of wages activity by the reporting unit from which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from monies recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and
 - (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from monies recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

This declaration is made in accordance with a resolution of the Committee of Management.

Signature of designated officer:



Name of designated officer:

Toni Walkington

Title of designated officer:

Branch Secretary

Dated:

3rd September 2014

Community and Public Sector Union SPSF Group WA Branch

OPERATING REPORT *for the period ended 30 June 2014*

The Committee of Management presents its report on the reporting unit for the financial year ended 30 June 2014.

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year

[Insert relevant information—refer s.254(2)(a)]

The Community and Public Sector Union SPSF Group WA Branch [CPSU] and the Civil Service Association of WA [CSA], which is a Union registered under the WA Industrial Relations Act 1979, effectively operate as one unit. Pursuant to the "CPSU and signatory bodies deed" [the deed] the Branch and CSA have provided mutual covenants for cooperation [see clause 14 deed, Attachment "A"].

The deed at clause 12, informs all dealings with the membership subscription fees of the CPSU and CSA.

The deed at clause 13, informs the provision of and payment for services between the CSPU and the CSA.

The deed at clause 14, provides for mutual covenants of cooperation between the CPSU and the CSA.

The deed at clause 15, concerns the assets of the CSA and some financial dealings between the CSPU and the CSA.

This results in the CSA undertaking all necessary financial transactions for and on behalf of the CSPU. The CSPU does not hold a bank account in its own name. Any financial obligations incurred by the CPSU are met out of a bank account held in the name of the CSA.

Further, the WA Industrial Relations Commission has formally recognized the combined operations of both entities by issuing a certificate pursuant to s71 of the *WA Industrial Relations Act*. This provides for the elected CPSU Branch Officials to be relevant officials for the CSA, without the need for separate elections.

In consequence of the above, the annual review of the principle activities of the Branch is incorporated in a publication covering the CPSU and the CSA. Refer to Attachment "B". It lists the results of those activities and records any significant changes in the nature of activities during the reporting period.

Significant changes in financial affairs

[Insert relevant information—refer s.254(2)(b)]

An audit of information on the membership data base, cross referenced with an audit of fees resulted in an ongoing fees correction exercise. This produced an increase in revenue which reduced the expected deficit of the combined operations of the CPSU and CSA, predicted at the start of the reporting period.

In compliance with s253 of the Act and *AASB101* Branch subscriptions have, for the reporting period, been brought to account on an accrual basis.

Right of members to resign

Rule 8 of Chapter C of Community and Public Sector SPSF Group Rules sets out the terms under which a member of the CPSU Branch may resign. A member may resign from membership of the Union by notice in writing, addressed to the Branch Secretary, if the member ceases to be eligible to become a member of the Union or the member gives notice not less than two weeks before the resignation is to take effect.

Officers & employees who are superannuation fund trustee(s) (include position details) or director of a company that is a superannuation fund trustee

[Insert relevant information—refer s.254(2)(d)]

Committee Member, Glen Townsing, is a current Employee Representative on the Government Employees Superannuation Board, an exempt public sector superannuation scheme from SIS regulations

Number of members

[Insert relevant information—refer regulation 159(a) and s.254(2)(f)]

In accordance with Regulation 159(a) of the Fair Work (Registered Organisations) Regulations 2009 [the Regulations] and s.254(2)(f) of the Act – the number of persons that were at the end of the financial year recorded in the register of members and who are taken to be members of the CPSU Branch was 15,489.

The s71 certificate [see above] recognizes that significant overlap of coverage between the CPSU Branch and the CSA. In consequence, the membership numbers for the CPSU Branch and the CSA are similar.

Number of employees

[Insert relevant information—refer regulation 159(b) and s.254(2)(f)]

In accordance with Regulation 159 (b) of the regulations and s.254(2)(f) of the Act– the number of persons who were at the end of the financial year employees of the CPSU Branch, including both full-time and part-time employees measured on a full-time equivalent basis were 72.[cross check with fin report]

As previously advised to Fair Work Commission, the CPSU Branch and the CSA operate on a dual employer basis. All employees are employees of the CPSU Branch and the CSA. However, pursuant to the deed and for operating convenience, all employee related transactions are undertaken by the CSA for and on behalf of the CPSU Branch.

Names of Committee of Management members and period positions held during the financial year

[Insert relevant information—refer regulation 159(c)]

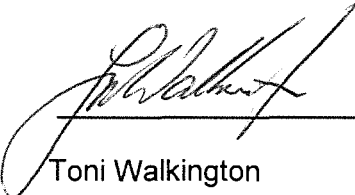
In accordance with Regulation 159 (c) of the regulations and s.254(2)(f) of the Act– the names of the Committee of Management Members and period of positions held during the financial year were:-.

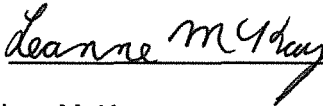
[As per Community and Public Sector SPSF Group WA Branch Rule 11, CPSU Branch Executive shall be the Committee of Management]

Name	Position
T Walkington	Branch Secretary
L McKay	Branch President
R Hendon	Branch Assistant Secretary
B Dodds	Branch Vice President
G Richards	Branch Vice President
B Hawkins	Branch Treasurer
G Lee	Executive Councillor
D Henden	Executive Councillor
G Sutherland	Executive Councillor
P Bombak	Executive Councillor (resigned 10 th September 2013)
T Watson	Executive Councillor (elected 28 th November 2013)
K Mayerhofer	Executive Councillor (elected 28 th November 2013)
E Rosenstein	Executive Councillor (elected 28 th November 2013 resigned 23rd July 2014)

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

Signed in accordance with a resolution of the CSPU SPSF Group WA Branch Executive Committee:

Signature of designated officer: 
 Name designated officer: Toni Walkington
 Title of designated officer: Branch Secretary
 Dated: 3rd September 2014

Signature of designated officer: 
 Name designated officer: Lea McKay
 Title of designated officer: Branch President
 Dated: 3rd September 2014

DATED *20/7/* 1995

**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION
AND THE SIGNATORY BODIES**

CPSU/CSA RECEIVED
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D E E D

GEOFFREY EDWARDS & CO
Solicitors
Level 11, 51 Drutt Street
Sydney NSW 2000
DX 13036 Sydney Market Street
Tel: 02 261 8655
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Ref: PJW:25336

JH

G. E. OM PK

R. KB

File

DEED BETWEEN CPSU AND SIGNATORY BODIES

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G. R. JM JH
K.B. B. PK

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C. R. Jm F
duKB O J

BETWEEN:

CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, an organisation of employees duly registered pursuant to the provisions of the Industrial Relations Act (Cwth) 1988 of Level 5, 191-199 Thomas Street, Haymarket in the State of New South Wales (hereinafter referred to as "the Union")

of the first part

STATE PUBLIC SERVICES FEDERATION (VICTORIA) INCORPORATED, a duly incorporated association pursuant to the provisions of the Associations Incorporation Act 1981 (Vic.) having its registered office at Level 5, 390 Lonsdale Street, Melbourne (hereinafter referred to as "SPSFV")

of the second part

PUBLIC SERVICE ASSOCIATION OF SOUTH AUSTRALIA INCORPORATED, a duly incorporated association pursuant to the provisions of the Associations Incorporation Act 1985 (S.A.) having its registered office at 122 Pirie Street, Adelaide, South Australia (hereinafter referred to as "PSA of SA Inc.")

of the third part

PUBLIC SERVICE ASSOCIATION OF SOUTH AUSTRALIA a registered association of employees pursuant to the provisions of the Industrial and Employee Relations Act 1994 (S.A.) having its registered office at 122 Pirie Street, Adelaide, South Australia (hereinafter referred to as "PSA of SA.")

of the fourth part

PAUL HOWARD of 115 Collins Street Hobart in the State of Tasmania and GREGORY JOSEPH VINES of the same address (hereinafter referred to as "the SPSFT senior officers") as President and General Secretary respectively of STATE PUBLIC SERVICES FEDERATION TASMANIA, an organisation of employees duly registered pursuant to the provisions of the Industrial Relations Act 1984 (Tas.), as amended, of 115 Collins Street Hobart in the said State (hereinafter referred to as "SPSFT")

of the fifth part

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THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA,
an organisation of employees duly registered pursuant to the
provisions of the Industrial Relations Act 1979 (W.A.) of 445 Hay
Street Perth in the State of Western Australia (hereinafter referred to
as "CSAWA")

of the sixth part

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA
(INC), a duly incorporated association pursuant to the provisions of the
Associations Incorporation Act 1987 (W.A.) of 445 Hay Street Perth
in the said State (hereinafter referred to as "CSAWA Inc.")

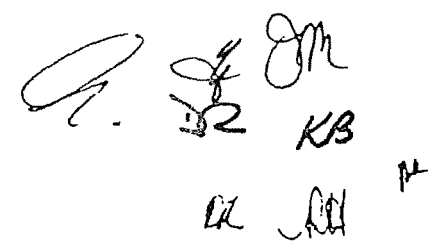
of the seventh part

WHEREAS:-

- A Immediately prior to the 1st day of July 1994 (hereinafter referred to as "the amalgamation date") there existed the following organisations of employees which were duly registered pursuant to the provisions of the Industrial Relations Act (Cwth) 1988 (hereinafter referred to as "the Federal Act"), namely:
- (i) Public Sector, Professional, Scientific Research, Technical, Communications, Aviation and Broadcasting Union (hereinafter referred to as "the PSU"); and
 - (ii) The State Public Services Federation (hereinafter referred to as "the SPSF").
- B On the amalgamation date, an amalgamation between the PSU and the SPSF pursuant to Division 7 of Part IX of the Federal Act (hereinafter referred to as "the amalgamation") was approved in accordance with the provisions of the Federal Act by a decision of the designated Presidential member of the Australian Industrial Relations Commission made in Melbourne on that date.
- C Pursuant to that decision, the amalgamation took effect on the amalgamation date on which date, in accordance with the scheme of amalgamation and pursuant to the Federal Act, the SPSF was deregistered thereunder and the name of the PSU was changed to that of the Union.

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A KB Jid

- D Immediately prior to the amalgamation date, the SPSFV, SPSFT, CSAWA, CSAWA Inc., PSA of SA and PSA of SA Inc., (all of which are hereinafter collectively referred to as "the Signatory Bodies") were each an Associated Body of the SPSF as defined and referred to in the Rules of the SPSF as then registered pursuant to the Federal Act.
- E Immediately prior to the amalgamation date:-
- (i) the PSU was the legal and beneficial owner of substantial real estate and other assets having a value greatly in excess of the then liabilities of the PSU;
 - (ii) the SPSF was not the legal or beneficial owner of any substantial assets;
 - (iii) substantial real estate and other assets were owned by, or on trust for, the members from time to time of each of the Signatory Bodies;
- F On the amalgamation date:-
- (i) the assets and liabilities of the PSU became assets and liabilities of the Union by virtue of the operation of Section 253R of the Federal Act;
 - (ii) the liabilities and assets of the SPSF became liabilities and assets respectively of the Union by virtue of the operation of Section 253R of the Federal Act; and
 - (iii) the ownership of the assets and the responsibility for the liabilities of each of the Signatory Bodies remained unchanged.
- G Most but not all of the members of the Signatory Bodies are members of the Union.
- H The members of each of the Signatory Bodies and of the Union are desirous of entering into certain arrangements as hereinafter set forth concerning the management and control of the respective assets and liabilities of the Union and each of the Signatory Bodies.
- I The members of each of the Signatory Bodies and the members of the Union are desirous of forming a national committee for the following purposes:-
- (i) to facilitate the formulation of common policies and common positions between the Union and the Signatory Bodies in relation to any industrial or other matter so as to combine the strength of the Union and the Signatory Bodies;


 A collection of handwritten signatures and initials, including a large stylized signature, 'JR', 'JM', 'KB', 'LZ', and 'RH'.

- (ii) to make recommendations to the National Officers' Committee of the Union (hereinafter referred to as "NOC") in relation to any matter in respect of which under the registered Rules of the Union the NOC has a duty or power to make a decision and/or to act; and
- (iii) to create and develop an awareness of the common interests of members of the Union and of the Signatory Bodies as public sector workers.

J The members of each of the Signatory Bodies and the members of the Union are also desirous of forming State committees in each of the States having similar or equivalent functions at State level to those of the national committee referred to in paragraph I hereof.

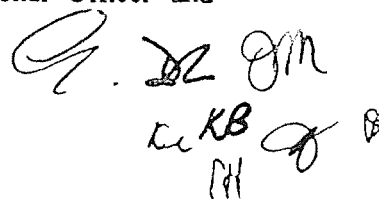
NOW THIS DEED WITNESSES as follows:-

PART 1 - INTERPRETATION

1 INTERPRETATION

- (a) In this Deed unless the context otherwise requires:
 - (i) The expression "registered Rules of the Union" means the rules of the Union as registered from time to time pursuant to the Federal Act or, in the event of the cancellation of the registration of the Union under the Federal Act, the rules from time to time of the association which has ceased to be an organisation and a body corporate under the Federal Act as a consequence of such cancellation of registration.
 - (ii) The expression "the Federal Act" shall mean the Federal Act as amended from time to time and shall include any legislation which may hereafter be enacted in succession to or in amendment of or in substitution for the whole or any part of the Federal Act.
 - (iii) Any expressions which appear both in this Deed and in the registered Rules of the Union including, without limiting the generality of the foregoing, the following expressions, shall have the same meanings respectively as they have pursuant to the registered Rules of the Union:-

"Associated Body", "PSU Group", "SPSF Group", "National Secretary, Assistant National Secretaries, Branch Secretaries, Division Secretaries, Telecommunications Section Secretary, ABC National Officer and



 G. JZ JM

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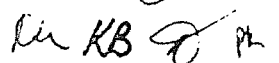
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Food Inspectorial National Officer of the PSU Group", "Federal Secretary and Branch Secretaries of the SPSF Group", "National Officer of the PSU Group", "Federal Officer of the SPSF Group", "National Secretary of the PSU Group", "Federal Secretary of the SPSF Group", "Joint National Secretaries", "members of the PSU Group", "members of the SPSF Group", "financial members of the PSU Group", "financial members of the SPSF Group", "National Officers' Committee", "office holders in the PSU Group", "office holders in the SPSF Group", "PSU Group National Fund", "SPSF Group Federal Fund", "PSU Group National Executive", "SPSF Group Federal Executive", "SPSF Group (SA Branch)", "SPSF Group (Tasmanian Branch)", "SPSF Group (Victorian Branch)", "SPSF Group (WA Branch)", "State Branch", "State Branches of the Union", "Branch Fund", "State Branch Funds", "Branch Executive", "State Branch Funds of the Union", "Federal Body of the Union", "Transitional Period" and "Victorian Branch".

- (iv) "Chief Executive Officer" in relation to a Signatory Body means the person who acts as its chief executive officer pursuant to the rules of that Signatory Body being the Secretary or President (as the case may be) for the time being of that Signatory Body.
- (v) The expression "relevant Branch" or "relevant State Branch" in relation to a Signatory Body means:
 - (aa) during the Transitional Period, the State Branch of the SPSF Group which represents members of the SPSF Group in the same State in which that Signatory Body is registered, incorporated or operates; and
 - (bb) upon the expiration of the Transitional Period, the State Branch of the Union which represents members of that Signatory Body.
- (vi) The expression "rules" or "rules and objects" in respect of each of the Signatory Bodies means:
 - (aa) in relation to a Signatory Body which is registered and/or incorporated pursuant to the legislation of any State, the rules of that Signatory Body as registered from time to time pursuant to such legislation and the objects enumerated in such rules; and

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A. DR JM JJ
L KB J PL

- (bb) in relation to a Signatory Body which is not so registered, the rules from time to time of the Union in the same State in which that Signatory Body is registered, or is incorporated or operates and the objects enumerated therein.
- (vii) The expression "rules" or "rules and objects" in respect of the Union means the registered Rules of the Union and the objects enumerated therein.
- (viii) The expression "scheme of amalgamation" means the scheme for amalgamation required by section 238 of the Federal Act in respect of the amalgamation.
- (ix) The expression "the Union" shall include any successor organisation to the Union resulting from an amalgamation whether pursuant to the Federal Act or otherwise where the Union is the host or continuing organisation.
- (x) For the purposes of this Deed the expressions "Signatory Body" or "Signatory Bodies" means those Bodies listed in Recital D of this Deed.
- (xi) Words importing the singular or plural number shall include the plural number and singular number respectively and words importing any gender shall include each other gender.
- (b) All headings appearing herein have been inserted for guidance only and shall not form part of the context and shall not limit or govern the construction of this Deed.
- (c) Any covenant or agreement which is expressed herein to be entered into or made by a Signatory Body (either specifically or as one of the Signatory Bodies) which is not a body corporate shall be deemed to have been entered into or made by the trustees and/or other proper officers of that Signatory Body who are parties hereto on behalf of the members thereof and the said trustees and other proper officers of each such Signatory Body hereby warrant as testified by their execution hereof that they are duly authorised to enter into and execute these presents pursuant to the rules of their respective Signatory Bodies.
- (d) The covenants and agreements which are entered into or made by a Signatory Body or by the trustees and/or other proper officers of a Signatory Body on behalf of the members of that Signatory Body shall be binding respectively upon any organisation with which that Signatory Body may hereafter become amalgamated and/or any

successor trustee or trustees and/or other proper officers to the trustees and/or other proper officers of that Signatory Body.

PART 2 - THE NATIONAL ADVISORY COMMITTEE

2 FORMATION

Each of the parties hereto shall as expeditiously as possible do all acts and things necessary on the part of each of them respectively to constitute and convene in accordance with the provisions of this Deed a national committee to be known as the NATIONAL ADVISORY COMMITTEE (in this Deed referred to as "the NAC") for the purposes referred to in recital I hereof.

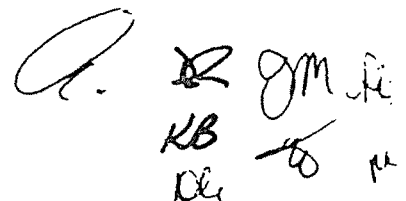
3 COMPOSITION OF THE NAC

The members of the NAC shall be those persons who from time to time are:-

- (a) the National President, the National Secretary, Assistant National Secretaries, Branch Secretaries, Division Secretaries, Telecommunications Section Secretary, ABC National Officer and Food Inspectorial National Officer of the PSU Group;
- (b) the Federal President, the Federal Secretary and Branch Secretaries of the SPSF Group from those States in which there is an Signatory Body; and
- (c) a Chief Executive Officer of any of the Signatory Bodies who is not included in paragraph (b) hereof.

4 OBSERVERS

Any person (not being a person referred to in clause 3 hereof) who from time to time is duly authorised in writing by either the National Secretary of the PSU Group or the Federal Secretary of the SPSF Group to attend meetings of the NAC as an observer on behalf of either such Group (which authority has not been revoked) shall, notwithstanding that such person is not a member of the NAC, be entitled to attend and speak at meetings of the NAC but shall have no voting rights thereat.

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5 DUTIES OF THE NAC

The NAC shall have the following duties:-

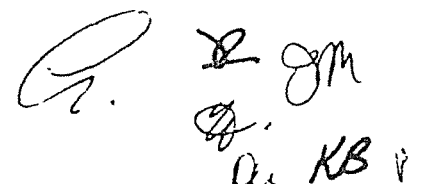
- (a) to consider and make recommendations to NOC in relation to:-
 - (i) any matter in respect of which NOC has a duty or power to make a decision and/or to act;
 - (ii) without limiting the generality of the foregoing, all industrial and policy matters impacting upon both members of the PSU Group and members of the SPSF Group.

- (b) to formulate and recommend to NOC plans, policies and strategies to perfect the amalgamation and to facilitate the achievement of its objects.

- (c) to cause minutes to be made of:-
 - (i) the names of all persons who become members of the NAC by virtue of the operation of clause 3 hereof;
 - (ii) the names of members of the NAC present at all meetings of the NAC; and
 - (iii) all proceedings at all meetings of the NAC.

- (d) Such minutes shall be signed by the chairperson of the meeting at which the proceedings were held or by the chairperson of the next succeeding meeting.

- (e) to act promptly and conscientiously to resolve by means of conciliation any disputes which may arise between the Union and any one or more of the Signatory Bodies or between any two or more Signatory Bodies, and each of the parties to this Deed hereby acknowledges and agrees that in the event that it is a party to any such dispute it will:
 - (i) accept and submit to the authority of the NAC in the first instance to attempt to resolve the dispute by such processes of conciliation between the parties thereto as the NAC may deem appropriate in the circumstances; and
 - (ii) at all times negotiate in good faith with the party or parties with which it is in dispute.



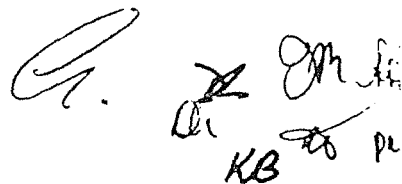
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6 POWERS OF THE NAC


The NAC shall have power to do any act or thing which is necessary or reasonable in order to carry out its duties. Each of the Signatory Bodies and the Union to the extent permitted by law and by their respective rules and objects shall be bound to give formal and conscientious consideration to the recommendations of the NAC and in the event that any party shall not adopt, follow or implement any such recommendation it shall state fully and in writing to each of the other parties its reason or reasons for not adopting, following or implementing that recommendation.

7 PROCEEDINGS OF THE NAC

- (a) Meetings of the NAC may be held together with meetings of NOC.
- (b) Meetings of the NAC shall be summoned by the Joint National Secretaries by reasonable prior notice, verbally or in writing, to each member of the NAC.
- (c) Meetings of the NAC will occur no less than four times in a year.
- (d) The NAC may meet together for the despatch of business, adjourn and otherwise regulate its meetings as it thinks fit.
- (e) Questions arising at any meeting shall be decided by a majority of votes calculated in accordance with the provisions of clause 8 hereof and a determination by such a majority of votes shall for all purposes be deemed to be a determination of the NAC. In the case of an equality of votes the chairperson of the meeting shall not have a second or casting vote and the question shall be declared lost.
- (f) The quorum necessary for the transaction of the business of the NAC shall be constituted by:-
 - (i) a majority of those members of the NAC who are members of the PSU Group;
and
 - (ii) a majority of those members of the NAC who are members of the SPSF Group;
and

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- (iii) a majority of those members of the NAC who are Chief Executive Officers of the Signatory Bodies.
- (g) In the event of any vacancy occurring in the NAC, the continuing members of the NAC may act notwithstanding such vacancy.
- (h) Each meeting of the NAC shall be chaired by the person who from time to time is entitled to act as chairperson of NOC.
- (i) The NAC may delegate any of its powers to sub-committees consisting of such member or members of the NAC as the NAC thinks fit; any sub-committee so formed shall in the exercise of the powers so delegated conform to any rules or regulations that may be imposed on it by the NAC.
- (j) Any such sub-committee may meet and adjourn as it thinks proper and appoint a chairperson to preside at each of its meetings as it thinks fit. Questions arising at any meeting shall be determined by a majority of votes of the members of the sub-committee present, and in the case of an equality of votes the chairperson shall not have a second or casting vote and the question shall be declared lost.
- (k) All acts done by any member of the NAC or of a sub-committee shall, notwithstanding that it is afterwards discovered that there was some defect in the appointment of any of its members, be as valid as if every such person had been duly appointed and was qualified to be a member.
- (l) The costs of participation at meetings of the NAC or of a sub-committee by any member or any observer shall be borne by:-
- (i) the PSU Group National Fund of the Union if the person is a member of the PSU Group;
 - (ii) the SPSF Group Federal Fund of the Union if the person is a member of the SPSF Group and is not a Chief Executive Officer of any of the Signatory Bodies;
 - (iii) if the person is a Chief Executive Officer of a Signatory Body, by that Signatory Body.


 A. J. M. i
 R. B. K. E.

8 VOTING

- (a) Those members of the NAC who are office holders of the PSU Group shall collectively exercise or be capable of exercising one vote for every 1,000 financial members of the Union who are members of the PSU National Group and one further vote for any remaining fractional part of 1,000 of such members. The allocation of votes between members of the NAC who are office holders of the PSU Group shall be determined by resolution of the PSU Group National Executive.

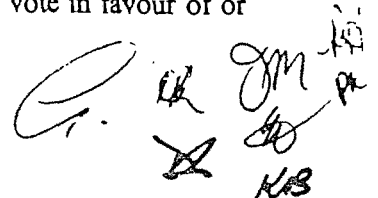
- (b) Those members of the NAC who are office holders of the SPSF Group and/or Chief Executive Officers of any of the Signatory Bodies shall collectively exercise, or be capable of exercising, one vote for every 1,000 financial members of the SPSF Group of the Union and one further vote for any remaining fractional part of 1,000 of such members. The allocation of votes between members of the NAC who are office holders of the SPSF Group and/or Chief Executive Officers of any of the Signatory Bodies shall be determined from time to time by those members of the NAC who are office holders of the SPSF Group and/or Chief Executive Officers of any of the Signatory Bodies.

- (c) Where a member of the NAC is absent from a meeting of the NAC and has not appointed a person to act as proxy, the vote or votes exercisable by the absent member of the NAC shall, for the meeting from which that member is absent, be allocated equally among those members of the NAC who are present at the meeting and who (where the absent member is an officeholder of the PSU Group) are officeholders of the PSU Group or (where the absent member is an officeholder of the SPSF Group and/or a Chief Executive Officer of any of the Signatory Bodies) are officeholders of the SPSF Group and/or Chief Executive Officers of any of the Signatory Bodies.

9 PROXIES

- (a) A member of the NAC may appoint a proxy and the proxy holder may be another member of the NAC PROVIDED THAT no person shall hold a proxy for more than one member of the NAC.

- (b) The instrument appointing a proxy shall be in writing duly signed by the appointor. A member of the NAC shall be entitled to instruct his or her proxy to vote in favour of or

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against any proposed resolutions. Unless otherwise instructed the proxy may vote as he or she thinks fit.

- (c) The instrument appointing a proxy may be in the following form or in any common or usual form.

I [redacted] of [redacted] being a member of the National Advisory Committee hereby appoint [redacted] of [redacted] as my proxy to vote for me on my behalf at the meeting of the National Advisory Committee to be held on [redacted] the [redacted] day of [redacted] and at any adjournment thereof.

My proxy is hereby authorised to vote in favour of/against the following resolutions:-

SIGNED this [redacted] day of [redacted]

.....

10 DISSOLUTION OF THE NAC AND CONSULTATION REGARDING FORMATION OF SUBSTITUTE BODY

By no later than 1st January 1996, the Union and each Signatory Body shall enter into formal discussions with one another for the formation of a substitute body to the NAC which will:-

- (a) have objectives similar to those set out in Recital I hereof; and
(b) reflect any changes relating to the Union and/or the Signatory Bodies following the expiration of the Transitional Period,

and with a view to establishing such a substitute body by no later than the expiration of the Transitional Period. The NAC shall continue to function until the commencement of the inaugural meeting of such substitute body at which time it shall be dissolved.

PART 3 - STATE OFFICERS CONSULTATIVE COMMITTEES

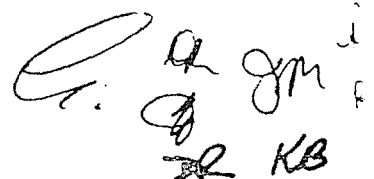
11 STATE OFFICERS CONSULTATIVE COMMITTEES

- (a) Each of the Signatory Bodies shall as expeditiously as possible do all acts and things necessary on the part of each of them respectively to constitute and convene in the respective States in which they have been incorporated or registered or otherwise operate, together with the relevant Branch or Branches of the Union, a committee to be

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known in each case as "State Officers Consultative Committee" (hereinafter referred to as "SOCC") which shall operate as hereinafter provided as a co-ordinating and advisory body making recommendations to the Signatory Bodies in that State and to the State Branches of the Union in that State.

- (b) The members of each SOCC shall be those persons who from time to time are:-
- (i) the Secretary, Assistant Secretary(ies), President and Deputy Presidents or Vice Presidents of the relevant State Branches of the Union;
 - (ii) the Chief Executive Officer of each of the relevant Signatory Bodies who are not included in sub-paragraph (i) hereof; and
 - (iii) members of the Branch Executive of the relevant State Branches of the Union appointed by the Branch Executive from time to time to be members of the relevant SOCC.
- (c) The duties of each SOCC shall be to recommend on tasks requiring co-ordination and common effort on the part of the relevant Signatory Bodies on the one hand and the relevant State Branches of the Union on the other including:-
- (i) policy making in respect of bodies to which the relevant Branches of the Union are affiliated;
 - (ii) location of offices of the relevant Branches of the Union and of the relevant Signatory Bodies;
 - (iii) planning and jointly undertaking further steps to effect the amalgamation;
 - (iv) recommendations on the use of assets and finances;
 - (v) joint industrial policy making and action where these affect both memberships;
 - (vi) training;
 - (vii) membership and support services;
 - (viii) occupational health and safety resources and training;
 - (ix) production and distribution of publications;
 - (x) media and public relations;
 - (xi) other matters by mutual agreement.
- (d) (i) Each SOCC shall have power to do any act or thing which is necessary or reasonable in order to carry out its duties.

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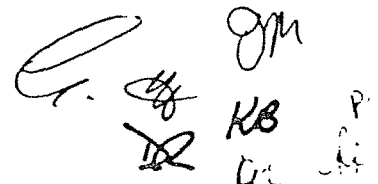
- (ii) Each of the Signatory Bodies and the Union, through its respective State Branches, shall to the extent permitted by law and by their respective rules and objects shall be bound to give formal and conscientious consideration to the recommendations of the SOCC in their respective States and in the event that any party shall not adopt, follow or implement any such recommendation it shall state fully and in writing to each of the other parties its reason or reasons for not adopting, following or implementing that recommendation.
- (e) The provisions of paragraphs (d) - (m) inclusive of clause 7 hereof shall apply mutatis mutandis to proceedings of each SOCC.
- (f) The provisions of clause 8 hereof with regard to voting at meetings of the NAC shall apply mutatis mutandis to voting at meetings of SOCC.
- (g) The provisions of clause 9 hereof with regard to the appointment of proxies at meetings of NAC shall apply mutatis mutandis to meetings of SOCC.
- (h) By no later than 1st January 1996, the Union and each Signatory Body shall enter into formal discussions with one another for the formation, in the State in which that Signatory Body is registered, incorporated or operates, of a substitute body to the SOCC in that State, which will:-
- (i) have objectives similar to those set out in Recital I hereof; and
 - (ii) reflect any changes relating to the Union and/or the Signatory Bodies following the expiration of the Transitional Period, and with a view to establishing such a substitute body by no later than the expiration of the Transitional Period. The SOCC in that State shall continue to function until the commencement of the inaugural meeting of such substitute body at which time it shall be dissolved.

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PART 4 - MUTUAL ARRANGEMENTS CONCERNING SUBSCRIPTIONS AND SERVICES
AND TO PROMOTE CO-OPERATION

12 MEMBERS AND SUBSCRIPTIONS

- (a) Each of the Signatory Bodies hereby covenants and agrees to do all acts and things which may reasonably be done on its part and otherwise to use its best endeavours to cause those of its existing and future members who are not, but are eligible to become, members of the Union to make application to the Union for membership in accordance with the registered Rules of the Union and to maintain that membership.
- (b) Each of the Signatory Bodies hereby covenants and agrees that those of its present and future members who are not also members of the Union shall hereafter be charged the same subscription or membership fees (including fees collected by it pursuant to paragraph (f)) as shall be charged to those members who are also members of the Union.
- (c) Each Signatory Body hereby appoints the Union to act as the agent of such Signatory Body for the purpose of collecting membership subscriptions of that Signatory Body, whether or not the persons in respect of whom such membership subscriptions have been paid are also members, or eligible to become members, of the Union. The Union hereby accepts such appointment. Each Signatory Body covenants and agrees not to collect its own membership subscriptions other than pursuant to paragraph (d) of this clause.
- (d) The Union hereby appoints each of the Signatory Bodies as the sub-agent of the Union for the purpose of collecting the membership subscriptions of that Signatory Body as referred to in paragraph (c) hereof. Each of the Signatory Bodies hereby accepts such appointment and covenants and agrees with the Union to account to the Union for all such monies collected by that Signatory Body within fourteen (14) days after the receipt by such Signatory Body of such monies.
- (e) The Union hereby covenants and agrees to account promptly to each Signatory Body for the monies collected by the Union as agent pursuant to paragraph (c) hereof (including monies accounted for to the Union by that Signatory Body as sub-agent of the Union pursuant to sub-paragraph (d) hereof).

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- (f) The Union hereby appoints each of the Signatory Bodies as the agent of the Union for the purpose of collecting membership subscriptions of the Union from those members of the Union:-
- (i) who are also members of that Signatory Body;
 - (ii) who are not members of that Signatory Body but who are during the Transitional Period, members of the State Branch of the SPSF Group which represents members of the SPSF Group in the same State in which that Signatory Body is registered, incorporated or operates; and
 - (iii) who are not members of that Signatory Body but who are upon the expiration of the Transitional Period, members of the State Branch of the Union which represents members of the Union in the same State in which that Signatory Body is registered, incorporated or operates.

Each of the Signatory Bodies hereby accepts such appointment and covenants and agrees with the Union to account to the Union for all monies collected by that Signatory Body within fourteen (14) days after the receipt by that Signatory Body of such monies.

- (g) The Union hereby covenants and agrees at all times hereafter to charge its present and future members annual subscription or membership fees of the Union which shall be not less than the annual subscription or membership fees payable, or which would have been payable, by such members pursuant to the Rules of the relevant Signatory Body as at 1 July 1995.
- (h) The Union and each Signatory Body hereby mutually covenant and agree to consult with each other before altering the quantum or frequency or method of payment of their respective subscription or membership fees. In the event that there is any dispute or difference of opinion between the Union and any one or more of the Signatory Bodies about any such matter the matter will be referred to the NAC to be resolved pursuant to clause 5(e).
- (i) The Union and each Signatory Body agree that aggregate Union subscriptions shall be disbursed according to the following formula unless hereafter varied by mutual agreement between the Union and that Signatory Body:-

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 [Signature] JM
 [Signature] KB
 [Signature] LR

- (i) Not less than 90% of aggregate Union subscriptions shall be allocated to fund the lawful activities of both that Signatory Body and the relevant Branch of the Union;
- (ii) Not more than 10% of aggregate Union subscriptions shall be allocated to fund the lawful activities of the National Officers Committee and of the Federal Council of the SPSF Group, including the costs of the Joint National Secretariat and participation at meetings of the NOC and the NAC or of a sub-committee thereof by members and observers thereof, (other than a person participating in the meeting solely as a Chief Executive Officer of an Associated Body). The amount of aggregate Union subscriptions allocated pursuant to this sub-paragraph (ii) shall be a first charge on aggregate Union subscriptions.

In this paragraph:

"aggregate Union subscriptions" means the aggregate of the membership subscriptions of the Union paid by members of the Union who are also members of a Signatory Body or who are eligible to become members of an Signatory Body.

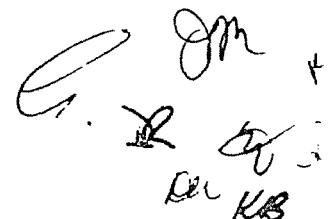
"Federal Council of the SPSF Group" includes any successor thereto pursuant to the registered Rules of the Union.

"lawful activities" shall include the provision and receipt of services pursuant to clause 13 hereof.

"National Officers Committee" includes any successor thereto pursuant to the registered Rules of the Union.

"National Officers Committee" includes any successor thereto pursuant to the registered Rules of the Union.

- (j) The Union and each of the Signatory Bodies shall as expeditiously as possible do all acts and things and execute any documents as shall be necessary to cancel any existing arrangements for the collection of membership subscriptions from their respective members and to put into effect the arrangements for the collection and distribution of membership subscriptions referred to in paragraphs (c), (d), (e), (f), (g), (h) and (i) hereof unless it shall be mutually agreed between the Union and the relevant Signatory Body to do otherwise.

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13 PAYMENT FOR SERVICES

- (a) Each of the Signatory Bodies hereby agrees to pay to the Union on a monthly basis or at such other periodic intervals as may from time to time be mutually agreed between itself and the Union, for all property, goods and services (but excluding the collection of that Signatory Body's membership subscriptions by the Union pursuant to clause 12 hereof) which are provided by the Union and which have been requested by that Signatory Body and agreed in writing between the Union and that Signatory Body to be provided by the Union (where appropriate through its relevant State Branch). Each Signatory Body shall make such alterations to its Rules and objects as may be necessary for that Signatory Body to be and remain legally bound by the foregoing covenants and agreements and to give effect thereto.
- (b) The Union hereby agrees to pay to each Signatory Body on a monthly basis or at such other periodic intervals as may from time to time be agreed between itself and that Signatory Body for all property, goods and services (but excluding the collection of the Union's membership subscriptions by that Signatory Body pursuant to clause 12 hereof) which are provided by that Signatory Body and which have been requested by the Union and agreed in writing between the Union and that Signatory Body.

14 MUTUAL COVENANTS FOR CO-OPERATION

The Union and each Signatory Body hereby mutually covenant and agree:-

- (a) to consult with each other, inform each other and keep each other informed about decisions taken or proposed to be taken by that party which could reasonably be considered to affect the other party's interests;
- (b) to refrain from acting in a manner which may reasonably be considered to be damaging to the interests of the other party or the interests of the executive body of that other party; and
- (c) to devote their respective financial and other resources exclusively to achieve the following objectives:
- (i) to facilitate the formation of the Union and its continuation as a democratic amalgamated union preserving and enhancing the rights of its members;

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 JM
 RB
 KB

- (ii) to assist the Union and Signatory Bodies to increase the unionisation of the workforce in the public sector and relevant parts of the private sector;
- (iii) to guarantee to all members fair access to the resources representation and decision making processes of the Signatory Bodies and the Union;
- (iv) to consult with each other, inform each other and keep each other informed about decisions taken or proposed to be taken by the other party which could reasonably be considered to affect that other party's interests;
- (v) to combine the strength of the Signatory Bodies and the Union and to create a new awareness of the common interests of the members of all these unions as public sector workers;
- (vi) to lend assistance to obtain assistance from, and make agreements with trade unions, industrial organisations, and peak councils;
- (vii) to unify the interests of the Union and those Signatory Bodies to represent fully the interests of members in both federal and state industrial jurisdictions;
- (viii) to advance the role of the public sector in the economy and within the Australian community;
- (ix) to undertake such other activities as may further the objects of the amalgamation and as are otherwise consistent with the objects of the Union;
- (x) to promote the objects of the Signatory Body as provided in the rules of that Signatory Body to the extent that the same are not in conflict with the objects of the amalgamation or with the objects of the Union.

Each Signatory Body shall make such alterations to its Rules and objects as may be necessary for that Signatory Body to be and remain lawfully bound by the foregoing covenants and agreements and to give effect thereto.

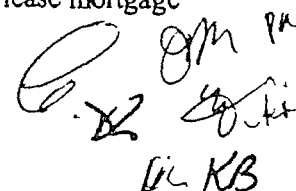
PART 5 - ARRANGEMENTS CONCERNING ASSETS OF SIGNATORY BODIES

15 ARRANGEMENTS CONCERNING ASSETS OF CSAWA AND CSAWA INC.

- (a) CSAWA and CSAWA Inc. each covenant and agree with the Union, to the extent permitted by law that:-
 - (i) Each will apply its assets substantially to benefit members of the SPSF Group (WA Branch);

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- (ii) The rules of each will provide, and continue to provide, for every office in the CSAWA to be held by the person who holds the corresponding office in the SPSF Group (WA Branch) and that for every office in the CSAWA there is a corresponding office in the SPSF Group (WA Branch);
 - (iii) It will consult with the SPSF Group (WA Branch) on any proposed change of its rules and objects, and that it will not change the rules relating to the composition, powers and role of its governing body without the agreement of a majority of the members of the Branch Council from time to time of the SPSF Group (WA Branch);
 - (iv) It has, and will have, no call on the financial resources of the SPSF Group (WA Branch) other than as provided in clause 15 (2)(c) or in any arrangements struck pursuant to Clauses 12 and 13 of this Deed. Financial resources shall include all assets, wherever situated, income from any source, technical and office facilities of any kind, human resources and the use of office premises.
- (b) The Union covenants and agrees with the CSAWA and CSAWA Inc. to the extent permitted by law that:-
- (i) The assets owned by the CSAWA and the CSAWA Inc. at the date of amalgamation and any income or funds derived from those assets or the sale of those assets remain and shall remain the property of the CSAWA and CSAWA Inc.;
 - (ii) The Union through the SPSF Group (WA Branch) will consult with the CSAWA and the CSAWA Inc. on any proposed change of the rules and objects of the Union relating to that Branch, and it will not change the rules relating to the composition powers and role of the SPSF Group (WA Branch) governing body without the agreement of the CSAWA and the CSAWA Inc.;
 - (iii) The Union shall make available to the CSAWA and the CSAWA INC. sufficient moneys out of the State Branch Funds of the SPSF Group (WA Branch) to enable the CSAWA and the CSAWA INC. to meet all reasonable budgeted operating expenses as approved by Council from time to time but only to the extent that such expenses cannot be met directly from the subscriptions and other funds of the CSAWA and the CSAWA INC. without diminishing the cash reserves of the CSAWA and the CSAWA INC. and without necessitating the sale lease mortgage



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or other encumbrance of any assets which were non-liquid assets of CSAWA and the CSAWA INC. as at the amalgamation date. The Union's obligations pursuant to this paragraph are subject to the first charge on aggregate Union subscriptions referred to in sub-paragraph (ii) of paragraph (i) of Clause 12.

- (c) Any aggregate Union subscriptions which are required to be allocated to fund the lawful activities of CSAWA and the relevant Branch of the Union pursuant to sub-paragraph (i) of paragraph (i) of Clause 12 and which are not applied to meet reasonable budgeted operating expenses shall be paid into and comprise part of the Branch Fund of the relevant Branch.
- (d) The expression "SPSF Group (WA Branch)" shall include any successor to that Branch pursuant to the registered Rules of the Union.
- (e) In this Clause, any reference to "Council" refers to the Council of the CSAWA as it may be properly constituted from time to time pursuant to the rules of the CSAWA.

16 ARRANGEMENTS CONCERNING ASSETS OF PSA OF SA INC

- (a) The PSA of SA Inc. covenants and agrees with the Union to the extent permitted by law:-
 - (i) that it will apply its assets substantially to benefit members of the SPSF Group (SA Branch);
 - (ii) that its rules will provide for the appointment of its committee of management by the members of the SPSF Group (SA Branch);
 - (iii) that it will consult with officers of the SPSF Group (SA Branch) prior to any proposed change of its rules and objects, and that it will not change the rules relating to the composition, powers and role of its governing body without the agreement of a majority of members of the Branch Executive from time to time of the SPSF Group (SA Branch).
- (b) The Union covenants and agrees not to require any asset owned by the PSA of SA Inc at the date of amalgamation or income derived from that asset to be transferred to the Union.

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K. B.

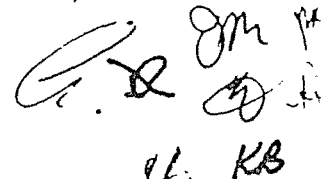
- (c) The PSA of SA Inc. acknowledges and agrees that it has, and will have, no call on the financial resources of SPSF Group (SA Branch) other than as provided in any arrangements struck pursuant to Clauses 12 and 13 of this Deed and in paragraph (d) of this clause. Financial resources shall include all assets, wherever situated, income from any source, technical and office facilities of any kind, human resources and the use of office premises.
- (d) The Union shall make available to the PSA of SA INC. sufficient moneys out of the State Branch Funds of the SPSF Group (SA Branch) to enable the PSA of SA INC. to meet all reasonable budgeted operating expenses as approved by Council from time to time but only to the extent that such expenses cannot be met directly from the subscriptions and other funds of the PSA of SA INC. without diminishing the cash reserves of the PSA of SA INC. and without necessitating the sale lease mortgage or other encumbrance of any assets which were non-liquid assets of PSA of SA INC. as at the amalgamation date. The Union's obligations pursuant to this paragraph are subject to the first charge on aggregate Union subscriptions referred to in sub-paragraph (ii) of paragraph (i) of Clause 12.
- (e) Any aggregate Union subscriptions which are required to be allocated to fund the lawful activities of PSA of SA Inc. and the relevant Branch of the Union pursuant to sub-paragraph (i) of paragraph (i) of Clause 12 and which are not applied to meet reasonable budgeted operating expenses shall be paid into and comprise part of the Branch Fund of the relevant Branch.
- (f) The expression "SPSF Group (SA Branch)" shall include any successor to that Branch pursuant to the registered Rules of the Union.

17 ARRANGEMENTS CONCERNING ASSETS OF SPSFV

- (a) The SPSFV hereby covenants and agrees that it shall use its best endeavours to ensure that the assets of the SPSFV are effectively controlled by:
- (i) during the Transitional Period, by the members of the Branch Executive of SPSF Group (Victorian Branch); and

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- (ii) after the Transitional Period, by the members of the Branch Executive of SPSF Group (Victorian Branch) or, if SPSF Group (Victorian Branch) integrates with PSU Group (Victorian Branch), by members of the Branch Executive of the Victorian Branch of the Union.
- (b) SPSFV and the Union hereby mutually covenant and agree to the extent permitted by law that:-
- (i) SPSFV will apply its assets substantially to benefit members of the SPSF Group (Victorian Branch);
 - (ii) the rules of SPSFV will provide, and continue to provide, for every office in the SPSFV to be held by the person who holds the corresponding office in the SPSF Group (Victorian Branch);
 - (iii) SPSFV will consult with the SPSF Group (Victorian Branch) on any proposed change of its rules and objects, and that it will not change the rules relating to the composition, powers and role of its governing body without the agreement of a majority of members of the Branch Executive from time to time the SPSF Group (Victorian Branch);
 - (iv) SPSFV has, and will have, no call on the financial resources of the SPSF Group (Victorian Branch) other than as provided in this clause or in any arrangements struck pursuant to Clauses 12 and 13 of this Deed. Financial resources shall include all assets, wherever situated, income from any source, technical and office facilities of any kind, human resources and the use of office premises;
 - (v) the assets owned by the SPSFV at the date of amalgamation and any income or funds derived from these assets or the sale of these assets remains the property of the SPSFV; and
 - (vi) the Union through the SPSF Group (Victorian Branch) will consult with the SPSFV on any proposed change of the rules and objects of the Union relating to that Branch, and it will not change the rules relating to the composition powers and role of the SPSF Group (Victorian Branch) governing body without the agreement of the SPSFV.
- (c) During the Transitional Period, the Union shall make available to the SPSFV sufficient moneys out of the State Branch Funds of the SPSF Group (Victorian Branch) to enable

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the SPSFV to meet all reasonable budgeted operating expenses as approved by State Council from time to time but only to the extent that such expenses cannot be met directly from the subscriptions or other funds of the SPSFV without diminishing the cash reserves of the SPSFV and without necessitating the sale lease mortgage or other encumbrance of any assets which were non-liquid assets of SPSFV as at the amalgamation date. The Union's obligations pursuant to this paragraph are subject to the first charge on aggregate Union subscriptions referred to in sub-paragraph (ii) of paragraph (i) of Clause 12.

- (d) After the expiration of the Transitional Period the Union shall make available to the SPSFV sufficient moneys out of the State Branch Funds of the SPSF Group (Victorian Branch) to enable the SPSFV to meet all reasonable budgeted operating expenses as approved by State Council from time to time but only to the extent that such expenses cannot be met directly from the subscriptions or other funds of the SPSFV without diminishing the cash reserves of the SPSFV and without necessitating the sale lease mortgage or other encumbrance of any assets which were non-liquid assets of SPSFV as at the amalgamation date. The Union's obligations pursuant to this paragraph are subject to the first charge on aggregate Union subscriptions referred to in sub-paragraph (ii) of paragraph (i) of Clause 12.
- (e) Any aggregate Union subscriptions which are required to be allocated to fund the lawful activities of SPSFV and the relevant Branch of the Union pursuant to sub-paragraph (i) of paragraph (i) of Clause 12 and which are not applied to meet reasonable budgeted operating expenses shall be paid into and comprise part of the Branch Fund of the relevant Branch.
- (f) In this Clause, any reference to "State Council" refers to the State Council of the SPSFV as it may be properly constituted from time to time pursuant to the Rules of the SPSFV.
- (g) The expression "SPSF Group (Victoria Branch)" shall include any successor to that Branch pursuant to the registered Rules of the Union.

Handwritten initials and signatures:
JM pr
DR
KB

18 ARRANGEMENTS CONCERNING ASSETS OF SPSFT

- (a) The SPSFT senior officers and the Union hereby mutually covenant and agree, to the extent permitted by law that:
- (i) SPSFT will apply its assets substantially to benefit members of the SPSF Group (Tasmanian Branch);
 - (ii) the rules of SPSFT will provide, and continue to provide, for every office in the SPSFT to be held by the person who holds the corresponding office in the SPSF Group (Tasmanian Branch);
 - (iii) SPSFT will consult with the SPSF Group (Tasmanian Branch) on any proposed change of its rules and objects, and that it will not change the rules relating to the composition, powers and role of its governing body without the agreement of a majority of members of the Branch Executive from time to time the SPSF Group (Tasmanian Branch);
 - (iv) SPSFT has, and will have, no call on the financial resources of the SPSF Group (Tasmanian Branch) other than as provided in this clause or in any arrangements struck pursuant to Clauses 12 and 13 of this Deed. Financial resources shall include all assets, wherever situated, income from any source, technical and office facilities of any kind, human resources and the use of office premises;
 - (v) the assets owned by the SPSFT at the date of amalgamation and any income or funds derived from these assets or the sale of these assets remains the property of the SPSFT;
 - (vi) the Union through the SPSF Group (Tasmanian Branch) will consult with the SPSFT on any proposed change of the rules and objects of the Union relating to that Branch, and it will not change the rules relating to the composition powers and role of the SPSF Group (Tasmanian Branch) governing body without the agreement of the SPSFT;
 - (vii) The Union shall make available to the SPSFT sufficient moneys out of the State Branch Funds of the SPSF Group (Tasmanian Branch) to enable the SPSFT to meet all reasonable budgeted operating expenses as approved by Council from time to time but only to the extent that such expenses cannot be met directly from the subscriptions and other funds of the SPSFT without diminishing the cash reserves of the SPSFT and without necessitating the sale lease mortgage or other encumbrance of any assets which were non-liquid assets of SPSFT as at the

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JM
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amalgamation date. The Union's obligations pursuant to this paragraph are subject to the first charge on aggregate Union subscriptions referred to in sub-paragraph (ii) of paragraph (i) of Clause 12.

(viii) the expression "SPSF Group (Tasmanian Branch)" shall include any successor to that Branch pursuant to the registered Rules of the Union.

- (b) Any aggregate Union subscriptions which are required to be allocated to fund the lawful activities of SPSFT and the relevant Branch of the Union pursuant to sub-paragraph (i) of paragraph (i) of Clause 12 and which are not applied to meet reasonable budgeted operating expenses shall be paid into and comprise part of the Branch Fund of the relevant Branch.
- (c) In this Clause, any reference to "Council" refers to the Council of the SPSFT as it may be properly constituted from time to time pursuant to the rules of the SPSFT.

PART 6 - MISCELLANEOUS

19 DISPUTES

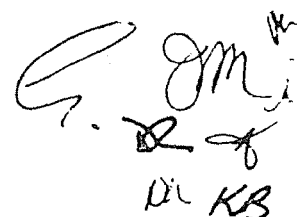
The Union and each of the Signatory Bodies shall accept the jurisdiction of the Federal Court of Australia to determine any matter which may arise concerning the interpretation, implementation or effect of these presents and which may properly be dealt with by that Court.

20 NOT A SECTION 202 AGREEMENT

Each of the parties hereby acknowledges and agrees that this Deed is not intended to be, and shall not be construed as, an agreement of the kind referred to in section 202 of the Federal Act.

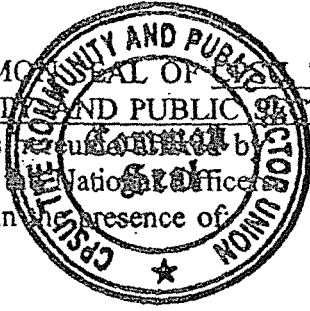
21 AMENDMENTS

Any of the provisions of this Deed may be revoked added to or amended by a supplementary Deed duly executed by or on behalf of the Union and each of the Signatory Bodies.

Handwritten signatures and initials, including a large signature on the left, 'JM' in the middle, and 'DL KB' at the bottom right.

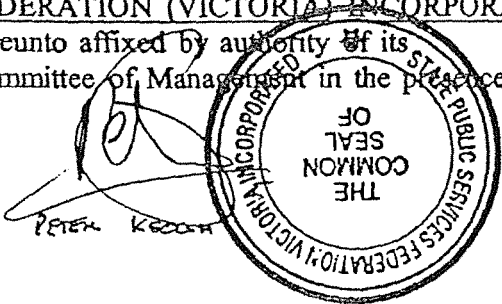
IN WITNESS WHEREOF this Deed has been duly executed the day and year first hereinbefore written.

THE COMMON SEAL OF THE COMMUNITY AND PUBLIC SERVICE UNION was hereunto affixed by authority of the National Officers Committee in the presence of



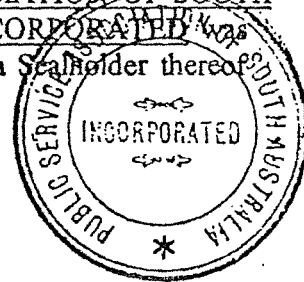
Wendy David
 Joint National Secretary
 David Bun
 Joint National Secretary

THE COMMON SEAL of STATE PUBLIC SERVICES FEDERATION (VICTORIA) INCORPORATED was hereunto affixed by authority of its Committee of Management in the presence of:



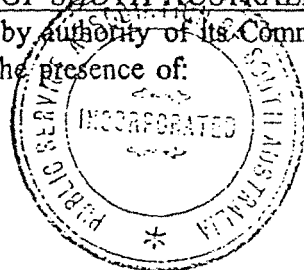
Karen Best
 General Secretary

THE COMMON SEAL of PUBLIC SERVICE ASSOCIATION OF SOUTH AUSTRALIA INCORPORATED was hereunto affixed by a Sealholder thereof in my presence:



McMahon
 Sealholder 20/7/95
 L.M. Ould
 A Member of the Council 20/7/95

THE COMMON SEAL of THE PUBLIC SERVICE ASSOCIATION OF SOUTH AUSTRALIA was hereunto affixed by authority of its Committee of Management in the presence of:



McMahon
 L.M. Ould 20/7/95

SIGNED SEALED AND DELIVERED by the said PAUL HOWARD and the said GREGORY JOSEPH VINES in the presence of:

Paul Howard
 [Signature]
 [Signature]
 [Signature]
 [Signature]

Attachment "B"

Community and Public Sector Union SPSF Group WA Branch

Report of Principal Activities

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year

The CPSU SPSF Group WA Branch is a professional and industrial organization, registered under the Fair Work (Registered Organisations Act (2009)), representing public sector workers and workers engaged by private operators providing public services across Western Australia. The CPSU SPSF Group WA Branch is a democratic organization, based in Perth and Bunbury, within the federated structure of the CPSU, with a Federal Office based in Sydney.

The primary object of the CPSU SPSF Group WA Branch is to represent the professional and industrial interests of its members and to promote and defend Western Australia's high quality public services system and higher education. We do this by enacting strategies and campaigns which enhance working conditions, living standards and professional rights of members.

The CPSU SPSF Group WA Branch is a democratic, membership focused organization, always acting in the best interests of members and the public services system. The union at all levels operates on principles of effective transparent governance and strong leadership, providing an effective voice for our members in Western Australia, Australia and internationally.

During the financial year we have successfully campaigned on issues that affect the professional and industrial interests of our members and supported the professional development of our members through training and conferences. We have represented our members on professional bodies and in discussions or negotiations with employers. Our representational activities included making submissions and appearing before state and federal parliamentary committees and inquiries and various independent community forums. We have protected and enhanced the industrial rights of our members through industrial representation and negotiation of collective agreements.

Highlights of the year included campaigns promoting the value of quality public services and opposing cuts to public services, funding and jobs, and the growing push for privatising government services. We worked together with organizations with similar objectives to highlight the impact of funding cuts for schools and vocational education.

Privatisation of public services continued to be rolled out in many areas including prisons, prisoner transport, disability services, public housing, water supply and waste services, tourism service and transport services such as motor vehicle and truck licensing. In many of these areas our campaigning activities slowed down the processes, ensured standards are benchmarked and highlighted the impacts on services for people in various communities.

We hosted a Public Services Summit where our delegates, union officials from around the country and experts researching public services shared their experiences about the challenges facing public services and commenced work on developing our Alternate Vision for quality public services.

Some of our work has been presented during the year through publications including 'Death by a Thousand Cuts' which revealed the extent and impact of funding and jobs cuts in the WA public service and provided key recommendations on how government could improve the public sector. Our examination of the 2014-2015 state government budget, 'A Colinoscopy' highlighted the real impacts

of cutbacks to essential services built on the themes of our earlier report 'Swept Under the Carpet' which focused on the inequities created by cutbacks.

Members also participated in protests about cuts and privatization in Education, Transport, Disability Services and general cutbacks right across the public sector.

We commenced a comprehensive review of our governance codes with a number of new policies and procedures being introduced.