



14 January 2016

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

via email: [toni.walkington@cpsucsa.org](mailto:toni.walkington@cpsucsa.org)

Dear Ms Walkington

**CPSU, the Community and Public Sector Union-SPSF Group Western Australian Financial Report for the year ended 30 June 2015 - [FR2015/85]**

I acknowledge receipt of the financial report of the CPSU, the Community and Public Sector Union-SPSF Group Western Australian Branch. The documents were lodged with the Fair Work Commission (FWC) on 18 December 2015.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

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 2016 may be subject to an advanced compliance review.

**Reporting Requirements**

On the FWC website a number of factsheets in relation to the financial reporting process and associated timelines are available. The most recent copy of the Reporting Guidelines and a model set of financial statements can also be found. The FWC recommends reporting units use this model as it will assist in ensuring compliance with the RO Act, the s.253 Reporting Guidelines and the Australian Accounting Standards. Access to this information may be obtained via [this link](#).

Should you wish to discuss this letter, or if you require further information on the financial reporting requirements of the Act, I may be contact on (03) 8656 4681 or via email at [joanne.fenwick@fwc.gov.au](mailto:joanne.fenwick@fwc.gov.au).

Yours sincerely

Joanne Fenwick  
Financial Reporting Specialist  
Regulatory Compliance Branch



Community & Public Sector Union  
Civil Service Association of WA

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

[www.cpsuca.org](http://www.cpsuca.org)

UnionLink: 1300 733 800

Email: [help@cpsuca.org](mailto:help@cpsuca.org)

Reception: 08 9323 3800

Fax: 08 9323 3878

Address: 445 Hay St, Perth WA 6000

Mail: PO Box X2252, Perth WA 6847

ABN: 78 678 313 448

15 December 2015

General Manager  
Fair Work Commission  
11 Exhibition Street  
MELBOURNE VIC 3000

Dear Sir/Madam

**CPSU, the Community and Public Sector Union-SPSF Group, Western Australian  
Branch, 2014/2015 Financial Report [FR2015/85]**

Please find attached the Financial Report for the year ending 30 June 2015 for the Community and Public Sector Union-SPSF Group, Western Australian Branch) as required Fair Work (Registered Organisations) Act 2009 (the RO Act).

If you require any further information, please contact me.

Yours sincerely

Toni Walkington  
Branch Secretary



**Community and Public Sector Union SPSF Group WA Branch**

**Designated Officers' Certificate or other Authorised Officer**

s.268 Fair Work (Registered Organisations) Act 2009

Certificate for the period ended 30 June 2015

I Toni Walkington being the Branch Secretary of the Community and Public Sector Union SPSF Group WA Branch certify:

- that the documents lodged herewith are copies of the full report of the Community and Public Sector Union SPSF Group WA Branch for the period ended 30 June 2015 referred to in s.268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to members of the reporting unit on 15<sup>th</sup> October 2015; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 9<sup>th</sup> December in accordance with s.266 of the Fair Work (Registered Organisations) Act 2009.

Signature of prescribed designated officer:



Name of prescribed designated officer: Toni Walkington

Title of prescribed designated officer: Branch Secretary

Dated: 18<sup>th</sup> December 2015



**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP WA BRANCH  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2015**

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP WA BRANCH**

**I N D E X**

INDEPENDENT AUDITORS REPORT .....	3-4
THE COMMITTEE OF MANAGEMENT STATEMENT .....	5-6
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME .....	7
STATEMENT OF FINANCIAL POSITION .....	8
STATEMENT OF CHANGES IN EQUITY.....	9
STATEMENT OF CASH FLOWS .....	10
NOTES TO THE FINANCIAL STATEMENTS.....	11-20
OPERATING REPORT.....	11-23
REPORT OF PRINCIPAL ACTIVITIES - ATTACHMENT "A".....	24

## **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 2015, 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 Note 1, the committee, also states, in accordance with Accounting Standard AASB 101 *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.

CHARTERED ACCOUNTANTS  
& ADVISORS  
Level 3, 15 Labouchere Road  
South Perth WA 6151  
PO Box 748  
South Perth WA 6951  
Telephone: +61 8 6436 2888  
[williambuck.com](http://williambuck.com)



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

*Independence*

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

In our opinion:

- a) the financial report presents fairly, in all material respects, the financial position of the Union as at 30 June 2015, 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.



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



Conley Manifis  
Director

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

Dated this 7th day of September 2015

## Community and Public Sector Union SPSF Group WA Branch

### THE COMMITTEE OF MANAGEMENT STATEMENT

On the 7<sup>th</sup> day of September, 2015 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 2015:

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;
- (e) during the financial year to which the GPRF relates and since the end of that year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009; and
  - (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 Fair Work (Registered Organisations) Act 2009 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 Fair Work (Registered Organisations) Act 2009, there has been compliance.
- (f) No revenue has been derived from undertaking recovery of wages activity during the reporting period.

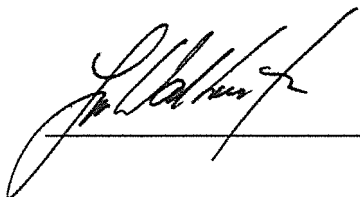
**Community and Public Sector Union SPSF Group WA Branch**

**THE COMMITTEE OF MANAGEMENT STATEMENT (CONT'D)**

- (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 Fair Work (Registered Organisations) Act 2009 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:



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Name of designated officer: Toni Walkington

Title of designated officer: Branch Secretary

Dated: 7<sup>th</sup> day of September, 2015

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP WA BRANCH**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2015**

	<b>Note</b>	<b>2015</b> <b>\$</b>	<b>2014</b> <b>\$</b>
Revenue from continuing operations	3	2,833,193	2,888,990
Operating Expenses	3	(2,245,591)	(2,288,410)
Capitation fees – CPSU Federal Branch	4	(236,099)	(240,749)
Affiliation fees – ACTU	4	(55,748)	(55,793)
Other expenses from ordinary activities	4	(295,754)	(304,038)
<b>Profit attributable to members of the union</b>		<b>-</b>	<b>-</b>

*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 2015

	2015 \$	2014 \$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	-	-
<b>TOTAL CURRENT ASSETS</b>	-	-
<b>TOTAL ASSETS</b>	-	-
<b>CURRENT LIABILITIES</b>		
	-	-
<b>TOTAL CURRENT LIABILITIES</b>	-	-
<b>TOTAL LIABILITIES</b>	-	-
<b>NET ASSETS</b>	-	-
<b>EQUITY</b>		
Retained Earnings	-	-
<b>TOTAL EQUITY</b>	-	-

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 2015

	2015 \$	2014 \$
Total equity at the beginning of the financial year	-	-
Profit for the year	-	-
Total equity at the end of the financial year	-	-

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

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP WA BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2015**

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<b>Cash Flows from Operating Activities</b>		
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/>
<b>Net cash provided by operating activities</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
<b>Cash Flows from Financing Activities</b>		
Advance from Civil Service Association of WA (Inc)	-	-
	<hr/>	<hr/>
<b>Net cash provided by (used in) financing activities</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
Net increase/(decrease) in cash and cash equivalents	-	-
Cash and cash equivalents at the beginning of the financial year	-	-
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the financial year</b>	<b>-</b>	<b>-</b>
	<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 2015

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#### **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 WA 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 Fair Work (Registered Organisations) Act 2009. 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 SPSF Group WA Branch 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 2014 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 2014.

#### **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 2015

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#### 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 GENERAL MANAGER

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009 the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of section 272 of the Fair Work (Registered Organisations) Act 2009, which read as follows:

- (1) A member of a reporting unit, or the General Manager, 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
- (2) 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.
- (3) The reporting unit must comply with an application made under subsection (1).

#### NOTE 3: REVENUE

The Community and Public Sector Union SPSF Group WA 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

## COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP WA BRANCH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

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bodies deed" [the deed] the Community and Public Sector Union SPSF Group WA Branch and CSA have provided mutual covenants for cooperation [see clause 14 deed]. Please note the deed has been supplied in previous year's financial report for 2012-2013 and 2013-2014.

The deed at clause 12, informs all dealings with the membership subscription fees of the Community and Public Sector Union SPSF Group WA Branch and CSA.

The deed at clause 13, informs the provision of and payment for services between the Community and Public Sector Union SPSF Group WA Branch and the CSA.

The deed at clause 14, provides for mutual covenants of cooperation between the Community and Public Sector Union SPSF Group WA Branch and the CSA.

The deed at clause 15, concerns the assets of the CSA and financial dealings between the Community and Public Sector Union SPSF Group WA Branch and the CSA.

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

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

Further, the Community and Public Sector Union SPSF Group WA Branch holds no other tangible assets in its own name.

A proportion of the membership subscriptions [of the Community and Public Sector Union SPSF Group WA Branch and the CSA] is allocated as income for the Community and Public Sector Union SPSF Group WA Branch. This is undertaken as per the requirements of the deed.

	2015 \$	2014 \$
Revenue from Continuing Operations		
- Subscription income [as per agreed formula between the Community and Public Sector Union SPSF Group WA Branch and CSA]	2,833,193	2,888,990
Less: Portion of subscription income applied to the operating expenses of the CSA.	(2,245,591)	(2,288,410)
Net Revenue	<u>587,601</u>	<u>600,580</u>

## COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP WA BRANCH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

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#### Cash flows

As a result of the Community and Public Sector Union SPSF Group WA Branch's relationship with the CSA, the Community and Public Sector Union SPSF Group WA 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 Community and Public Sector Union SPSF Group WA Branch, which does not hold a bank account in its own name, or have any cash assets and all financial obligations incurred by the Community and Public Sector Union SPSF Group WA Branch are met out of a bank account held in the name of the CSA.

#### NOTE 4: PROFIT FROM ORDINARY ACTIVITIES

The Community and Public Sector Union SPSF Group WA 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 Community and Public Sector Union SPSF Group WA Branch and CSA have provided mutual covenants for cooperation [see clause 14 of the deed].

The deed at clause 12, informs all dealings with the membership subscription fees of the Community and Public Sector Union SPSF Group WA Branch and CSA.

The deed at clause 13, informs the provision of and payment for services between the Community and Public Sector Union SPSF Group WA Branch and the CSA.

The deed at clause 14, provides for mutual covenants of cooperation between the Community and Public Sector Union SPSF Group WA Branch and the CSA.

The deed at clause 15, concerns the assets of the CSA and some financial dealings between the Community and Public Sector Union SPSF Group WA Branch and the CSA.

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

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

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP WA BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

As previously stated, a copy of the deed has been supplied in previously year's financial returns for 2012-2013 and 2013-2014. 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.

Profit from ordinary activities before income tax expense has been determined after:	<b>2015</b>	<b>2014</b>
	\$	\$
<b>Expenses</b>		
Advertising	274	407
Audit	1,900	1,900
Cleaning	8,699	8,687
Council Expenses	7,064	11,105
Courier Services	105	182
Donations	200	688
Fuel Light and Power	16,167	20,622
General Expense	2,207	2,440
Industrial Campaigns	207,320	215,020
Insurance	6,627	8,018
Management Services	1,959	2,036
Media Monitoring	226	355
Photocopy Cost	5,350	5,311
Postage	1,679	1,788
Promotions	2,959	9
Rates & Taxes	8,701	6,510
Rent	165	165
Security	300	1,557
Special Projects	8,503	3,555
Stationery	2,191	2,558
Telephone	10,011	8,742
Travelling Expenses	250	267
Web Development Costs	1,705	1,049
Storage Facility	1,192	1,067
	<u>295,754</u>	<u>304,038</u>

**Capitation & Affiliation Fees**

Capitation and Affiliation Fees are paid through CSA. Capitation Fees payable to CPSU Federal Branch are \$236,099, (2014: \$240,749). 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 2015**

**Cash flows**

As a result of the Community and Public Sector Union SPSF Group WA Branch's relationship with the CSA, the Community and Public Sector Union SPSF Group WA 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 Community and

Public Sector Union SPSF Group WA Branch, which does not hold a bank account in its own name, or have any cash assets and all financial obligations incurred by the Community and Public Sector Union SPSF Group WA 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 Community and Public Section Union SPSF Group WA Branch [Key Management Personnel] are also the two full time elected officials of the CSA. The relevant titles are Branch Secretary and Branch Assistant Secretary for the Community and Public Sector Union SPSF Group WA Branch and General Secretary and Assistant General Secretary for the CSA.

	<b>Consolidated</b>		<b>Parent</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
	\$	\$	\$	\$
<b><i>Key Management Personnel Remuneration for the Reporting Period</i></b>				
<b>Short-term employee benefits</b>				
Salary (including annual leave taken)	334,037	330,057	334,037	330,057
Annual leave accrued	26,246	25,815	26,246	25,815
Performance bonus	-	-	-	-
<b>Total short-term employee benefits</b>	<b>360,283</b>	<b>355,872</b>	<b>360,283</b>	<b>355,872</b>
<b>Post-employment benefits:</b>				
Superannuation	42,798	38,083	42,798	38,083
<b>Total post-employment benefits</b>	<b>42,798</b>	<b>38,083</b>	<b>42,798</b>	<b>38,083</b>
<b>Other long-term benefits:</b>				
Long-service leave	17,009	13,275	17,009	13,275
<b>Total other long-term benefits</b>	<b>17,009</b>	<b>13,275</b>	<b>17,009</b>	<b>13,275</b>
<b>Termination benefits</b>	-	-	-	-
<b>Total</b>	<b>420,090</b>	<b>407,230</b>	<b>420,090</b>	<b>407,230</b>

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP WA BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

**NOTE 5: EMPLOYEES EXPENSES TO OFFICE HOLDERS AND OTHERS**

The Community and Public Sector Union SPSF Group WA Branch has 71 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	
	2015	2014	2015	2014
	\$	\$	\$	\$
Holders of Office				
- Wages & Salaries	360,007	345,951	360,007	345,941
- Superannuation	42,798	38,083	42,798	38,083
- Leave & Other Entitlements	17,285	23,206	17,285	23,206
- Separation & Redundancies	-	-	-	-
- Other	-	-	-	-
	<u>420,090</u>	<u>407,230</u>	<u>420,090</u>	<u>407,230</u>
Employees other than Office Holders				
- Wages & Salaries	5,876,073	6,032,040	5,876,073	6,032,040
- Superannuation	691,626	693,392	691,626	693,392
- Leave & Other Entitlements	136,709	90,902	136,709	90,902
- Separation & Redundancies	58,214	-	58,214	-
- Other	-	-	-	-
	<u>6,762,622</u>	<u>6,816,334</u>	<u>6,762,622</u>	<u>6,816,334</u>
Total Employee Expenses	<u>7,182,712</u>	<u>7,223,564</u>	<u>7,182,712</u>	<u>7,223,564</u>

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP WA BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

Employee Provisions – Current

	<b>Consolidated</b>		<b>Parent</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Office Holders				
- Provision for annual leave	60,616	64,648	60,616	64,648
- Provision for long service leave	177,883	156,566	177,883	156,566
- Separation & Redundancies	-	-	-	-
- Other	-	-	-	-
	<u>238,499</u>	<u>221,214</u>	<u>238,499</u>	<u>221,214</u>
Employees other than Office Holders				
- Provision for annual leave	486,632	438,204	486,632	438,204
- Provision for long service leave	646,068	589,814	646,068	589,814
- Separation & Redundancies	-	-	-	-
- Other	-	-	-	-
	<u>1,132,700</u>	<u>1,028,018</u>	<u>1,132,700</u>	<u>1,028,018</u>
<b>Total Employee Provisions – Current</b>	<u><u>1,371,199</u></u>	<u><u>1,249,232</u></u>	<u><u>1,371,199</u></u>	<u><u>1,249,232</u></u>

Employee Provisions - Non-Current

Provision for long service leave				
- Office Holders	-	-	-	-
- Employees other than Office Holders	172,974	140,947	172,974	140,947
	<u>172,974</u>	<u>140,947</u>	<u>172,974</u>	<u>140,947</u>
<b>Total Employee Provisions – Non Current</b>	<u><u>172,974</u></u>	<u><u>140,947</u></u>	<u><u>172,974</u></u>	<u><u>140,947</u></u>

**NOTE 6: CASH AT BANK**

The Community and Public Sector Union SPSF Group WA 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 Community and Public Sector Union SPSF Group WA 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 2015

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#### 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 \$236,099, (2014: \$240,749) 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 \$17,285, (2014: \$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 Fair Work (Registered Organisations);
- a restructure of the Branches of the organization
- a determination of the General Manager under s245(1) of the Fair Work (Registered Organisations);
- a revocation by the General Manager under s249(1) of the Fair Work (Registered Organisations);

##### 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 2015

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**v) Donations and Grants:**

There were no donations or grants received by the Community and Public Sector Union SPSF Group WA 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 Community and Public Sector Union SPSF Group WA 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 Community and Public Sector Union SPSF Group WA Branch.

**x) Penalties imposed under Fair Work (Registered Organisations) 2009**

There were no penalties imposed under the Fair Work (Registered Organisations) Act 2009.

**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**

### **OPERATING REPORT for the period ended 30 June 2015**

The Committee of Management presents its report on the reporting unit for the financial year ended 30 June 2015.

#### **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. The deed has been supplied in previous year's financial report for 2012-2013 and 2013-2014.

As previously advised 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 CPSU 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 CPSU and the CSA.

This results in the CSA undertaking all necessary financial transactions for and on behalf of the CPSU. The CPSU 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

Refer to Attachment "A" for the review of the principal activities. 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)]*

A union membership fee increase was implemented in October 2014.

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 37 of Community and Public Sector Chapter C 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 if;

- (a) The member ceases to be eligible to become a member of the Union; or
- (b) The member gives notice not less than two weeks before the resignation is to take effect.

The notice in writing of resignation shall be addressed to the Branch Secretary of the Branch of which the member resigning is a member or of which he or she has been attached

**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 Community and Public Sector Union SPSF Group WA Branch was 14,874.

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 as 71.

As previously advised to Fair Work Commission, the Community and Public Sector Union SPSF Group WA Branch and the Civil Service Association Pty Ltd operate on a dual employer basis. All employees are employees of the Community and Public Sector Union SPSF Group WA Branch and the Civil Service Association Pty Ltd. However, pursuant to the deed and for operating convenience, all employee related transactions are undertaken by the CSA for and on behalf of the CSPU 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, CSPU Branch Executive shall be the Committee of Management]

<b>Name</b>	<b>Position</b>
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
T Watson	Executive Councillor
K Mayerhofer	Executive Councillor
Lewis Stevens	Executive Councillor
Eloise Rosenstein	Executive Councillor

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:




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Name designated officer:

Toni Walkington

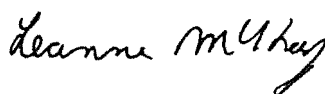
Title of designated officer:

Branch Secretary

Dated:

7<sup>th</sup> September 2015

Signature of designated officer:




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Name designated officer:

Lea McKay

Title of designated officer:

Branch President

Dated:

7<sup>th</sup> September 2015

## Attachment "A"

### 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 key areas of service delivery. Another challenge has been the government's push ahead with its Workforce Reform Act that became a reality in May 2015. It now gives the government unprecedented power to terminate public service jobs with little regard for them or the services they provide.

We hosted a Delegates Convention where our delegates focused on the challenges presented by the Government as well as raise awareness to limitations from proposed changes to the Industrial Relations Act. We developed delegates skills to take back into the workplace as part of their role as delegate.

CPSU/CSA members were out in force and supported the Perth National Day of Action on March 4. Thousands of people marched on the steps of State Parliament to protest at the Abbott Government's plans to destroy everything employees had worked so hard for.

Review of our governance codes continues with a number of new policies and procedures being introduced as well as existing policies being reviewed and updated.