

**COMMUNITY AND PUBLIC SECTOR
UNION – SPSF GROUP (WA BRANCH)
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2011**

**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 (SPSF Group) - WA Branch

Report on the Financial Report

We have audited the accompanying financial report of Community and Public Sector (SPSF Group) - WA Branch ("the Union"), which comprises the statement of financial position as at 30 June 2011, the statement of comprehensive income, the statement of cash flows and the statement of changes in equity for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the accounting officer and the certificate by the committee of management, as set out on pages 5 to 12.

Committee's Responsibility for the Financial Report

The committee of the entity is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009, and for such internal control as the committee of the entity determine is necessary to enable the preparation 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 statements comply with International Financial Reporting Standards.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance 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.

Opinion

In our opinion:

- (a) the financial report of Community and Public Sector (SPSF Group) - WA Branch presents fairly, in all material respects, the Union's financial position as at 30 June 2011 and its financial performance for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations and the Fair Work (Registered Organisations) Act 2009); and
- (b) the financial statements also comply with International Financial Reporting Standards as disclosed in Note 1.

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU



Conley Manifis

Partner

Chartered Accountants

Perth, 12 September 2011

ICAA Membership number: 95530

Registered Company Auditor: 288782

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

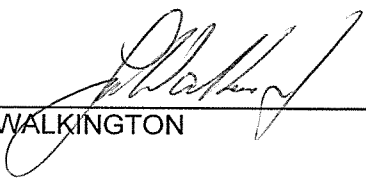
STATEMENT BY THE ACCOUNTING OFFICER

I, TONI WALKINGTON, being the officer responsible for keeping the accounting records of the Community and Public Sector Union – SPSF Group (WA Branch), certify that as at 30 June 2011 the number of members of the Union was 16,195 (2010: 15,732).

In my opinion,

- (i) The attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2011 and the result of operations for the period then ended;
- (ii) A register of members has, during the immediately preceding calendar year, been kept and maintained as required by section 230(1)(a) and section 230(2) of the Fair Work (Registered Organisations) Act 2009;
- (iii) A copy of the records required to be kept under sections 230(1)(b), (c) and (d) of the Fair Work (Registered Organisations) Act 2009, have been provided to the Industrial Registry as required by section 233 of the Fair Work (Registered Organisations) Act 2009.

Dated at Perth this *12* day of *September* 2011.



T WALKINGTON

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


CERTIFICATE BY THE COMMITTEE OF MANAGEMENT

The Committee of Management has determined that the organisation is a reporting entity. In accordance with a resolution of the Committee of Management passed on 14th September 2011, we state that in the opinion of the Committee:

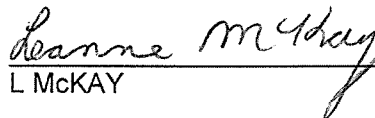
- (a) The financial statements and notes comply with the Australian Accounting Standards;
- (b) The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) The financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) There are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) During the financial year to which the general purpose financial report relates and since the end of that year:
 - (i) Meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) The financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) The financial records of the reporting unit have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; and
 - (iv) The information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or Registrar; and
 - (v) There has been compliance with any order for inspection of financial records made by the Commission under section 273 of the Fair Work (Registered Organisations) Act 2009.

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

Dated at Perth this *12* day of *September* 2011.



T WALKINGTON



L MCKAY

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2011**

	Note	2011 \$	2010 \$
Revenue from continuing operations	3	2,789,017	2,631,557
Operating Expenses	3	(1,985,966)	(1,898,307)
Capitation fees – CPSU Federal Branch		(232,418)	(219,296)
Affiliation fees – ACTU		(47,798)	(40,395)
Other expenses from ordinary activities	4	(522,835)	(473,559)
Profit attributable to members of the union		-	-

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

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2011**

	2011 \$	2010 \$
CURRENT ASSETS		
Cash and cash equivalents	-	-
TOTAL CURRENT ASSETS	-	-
TOTAL ASSETS	-	-
CURRENT LIABILITIES		
Unsecured Loan - Civil Service Association of WA Inc.	-	-
TOTAL CURRENT LIABILITIES	-	-
TOTAL LIABILITIES	-	-
NET ASSETS	-	-
EQUITY		
Retained Earnings	-	-
TOTAL EQUITY	-	-

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2011**

	2011 \$	2010 \$
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 2011**

	2011	2010
	\$	\$
Cash Flows from Operating Activities		
Receipts from members	-	-
Payments on behalf of Civil Service Association of WA (Inc) pursuant to clause 15(c) of the agreement dated 20 July 1985	-	-
Payments to suppliers and employees	-	-
	<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	-	-
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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 2011**

NOTE 1: STATEMENT OF ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated. The financial report includes financial statements for the Community and Public Sector Union – SPSF Group (Branch).

a) Basis of preparation

This general purpose financial report has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRSs), other authoritative pronouncements of the Australian Accounting Standards Boards and Urgent Issues Group Interpretations.

Compliance with IFRS

Australian Accounting Standards include Australian equivalents to International Financial Reporting Standards. Compliance with AIFRSs ensures that the financial statements and notes of Community and Public Sector Union comply with International Financial Reporting Standards (IFRSs).

b) Historical Cost Convention

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

c) Comparative Figures

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

e) Revenue Recognition

In accordance with generally accepted accounting principles for organisations, membership contributions are accounted for on a cash receipts basis.

NOTE 2: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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

- i. A member of a branch, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

- ii. The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- iii. A branch must comply with an application made under subsection (1).

NOTE 3: REVENUE

	2011	2010
	\$	\$
Revenue from Continuing Operations		
- Subscription income	2,789,017	2,631,557
Less: Portion of subscription income applied to the operating expenses of the Civil Service Association of WA (Inc.) pursuant to Clause 15(c) of the agreement dated 20 July 1995	(1,985,966)	(1,898,307)
Net Revenue	803,051	733,250

NOTE 4: PROFIT FROM ORDINARY ACTIVITIES

	2011	2010
	\$	\$
Profit from ordinary activities before income tax expense has been determined after:		
(a) Expenses		
Council - Meetings/Conferences	14,154	64,889
Audit Fees	2,300	2,200

Audit fees were paid to Deloitte Touche Tohmatsu.

NOTE 5: EMPLOYEES

The Branch has no employees.

NOTE 6: CASH AT BANK

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

NOTE 7: BRANCH DETAILS

The principal place of business of the Branch is:

445 Hay Street
Perth WA 6000
AUSTRALIA

OPERATING REPORT
WA BRANCH OF THE SPSF GROUP of the CPSU FOR YEAR ENDED
30 JUNE 2011

In accordance with the Fair Work (Registered Organisations) Act 2009, your Committee of Management reports as follows:

Principal Activities

The principal activity of the Organisation during the year was that of a registered trade union. No significant change occurred in the nature of those activities during the year.

Operating Result

The Organisation operates on a break-even basis with Revenue matching expenditure for the year ended 30 June 2011.

Significant Changes

There was no significant change in the financial affairs of the Organisation during the year.

Rights of Members

Subject to the Rules of the Organisation and s174 of the Act, members have the right to resign from membership of the Organisation by written notice addressed to and delivered to the Branch Secretary of the Organisation.

Superannuation

Committee Member, Derek Spray, is a current Board member of the "State Government Employees Superannuation Board", an exempt public sector superannuation scheme from SIS regulations.

Other Prescribed Information

In accordance with Regulation 159 of the Workplace Relations (Registration and Accountability of Organisations) Regulations –

- (a) the number of persons that were at the end of the financial year recorded in the register of members for s230 of the RAO Schedule and who are taken to be members of the Organisation under s244 of the RAO Schedule was 16, 195.
- (b) the number of persons who were at the end of the financial year employees of the Organisation, including both full-time and part-time employees measured on a full-time equivalent basis were 0.

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

**OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2011 continued**

Other Prescribed Information (continued)

- (c) the names of those who have been members of the Committee of Management of the Organisation at any time during the financial year and the periods for which he or she held office were –

Period of Office – 1 July 2010 to 30 June 2011

POSITION HELD	GIVEN NAMES	SURNAME
PRESIDENT	Leanne	McKay
BRANCH SECRETARY	Toni Beverley	Walkington
BRANCH ASSISTANT SECRETARY	Joanne Margaret	Gaines
TREASURER	Bruce Michael	Hawkins
VICE-PRESIDENT	Brian John	Dodds
VICE PRESIDENT	Gregory John	Hempsall
COUNCILLOR	Charlie	Brown
COUNCILLOR	George	Brown
COUNCILLOR	Morag	Budiselik
COUNCILLOR	Michele	Cohen
COUNCILLOR	Joanna	Dorai Raj
COUNCILLOR	David	Fardig
COUNCILLOR	Ian	Gorman
COUNCILLOR	Phil	Goulding
COUNCILLOR	Andrew	Gray
COUNCILLOR	Andrew	Gray
COUNCILLOR	Ros	Harley
COUNCILLOR	Sarah	Haynes
COUNCILLOR	Barry	Healy
COUNCILLOR	Denise	Henden
COUNCILLOR	Paul	Ledingham
COUNCILLOR	Greg	Lee
COUNCILLOR	Graeme	McCullagh
COUNCILLOR	Kathryn	Pross
COUNCILLOR	Gavin	Richards
COUNCILLOR	John	Sherry
COUNCILLOR	Derek	Spray
COUNCILLOR	Lewis	Stevens
COUNCILLOR	David	Suter

COUNCILLOR	Grant	Sutherland
COUNCILLOR	Greg	Sutherland
COUNCILLOR	Robert	Tait
COUNCILLOR	Graham	Thompson
COUNCILLOR	Glen	Townsing
COUNCILLOR	James	Turner
COUNCILLOR	Tom	Watson
COUNCILLOR	Dallas	Wheatley
COUNCILLOR	John	Wrightson
COUNCILLOR	Guy	Wroth
PROXY COUNCILLOR	Jacqueline	Carmichael
PROXY COUNCILLOR	Robert	Hay
PROXY COUNCILLOR	Shaun	Hill
PROXY COUNCILLOR	Pauline	Bombak
PROXY COUNCILLOR	Garry	Hodgen
PROXY COUNCILLOR	Ursula	Konig
PROXY COUNCILLOR	Terry	Miller
PROXY COUNCILLOR	Anette	Bohm
PROXY COUNCILLOR	Norman	Jacka
PROXY COUNCILLOR	Barry	McAuliffe
PROXY COUNCILLOR	Garry	Hodgen
PROXY COUNCILLOR	Phillip	McGuinness
PROXY COUNCILLOR	Terry	Miller

Other Relevant Information

Nil

Signed for and on behalf of the Committee of Management –

Date: *12/09/10*


Toni Walkington
Branch Secretary