

2023 AGM CPSU/CSA

Report prepared by:
Community and Public Sector Union/
Civil Service Association of WA





**Community and Public Sector Union SPSF Group WA Branch and
The Civil Service Association of Western Australia Incorporated**

Annual General Meeting

Wednesday, 27th September 2023 at 4:00pm

Agenda

1. Apologies & Attendance

Proposed Resolution

"The apologies and observers be accepted."

2. Minutes of Previous Annual General Meetings - 28th September 2022

- 2.1 Community and Public Sector Union SPSF Group WA Branch and Civil Service Association of Western Australia (Inc)

Proposed Resolution

"The minutes of the Annual General Meeting of 28th September 2022 be accepted as a true and correct record."

3. Financial Reports 2022/2023

- 3.1 Community and Public Sector Union SPSF Group WA Branch General Purpose Financial Report

Proposed Resolution

"The CPSU SPSF Group WA Branch General Purpose Financial Report for the year ended 30 June 2023 be adopted."

- 3.2 Civil Service Association of Western Australia (Inc)

Proposed Resolution

"The Civil Service Association of Western Australia Incorporated Special Purpose Report for the year ended 30 June 2023 be adopted."

4. CPSU/CSA Annual Report of Activities

4.1 Council's Annual Report 2022-23

Proposed Resolution

"The CPSU/CSA Branch Council's Annual Report 2022-23 be adopted."

5. Confirmation of Delegate Elections 2023

5.1 Returning Officers Report

Proposed Resolution

"The Returning Officer's Report be adopted."

6. Appointment of Auditor for the Civil Service Association

Proposed Resolution

"The Civil Service Association of Western Australia Incorporated Annual General Meeting of members recommends that AMW Audit be appointed to prepare the Civil Service Association of Western Australia Incorporated annual statutory financial reports for years ending 30th June 2024 and 30th June 2025."

7. Life Membership – Civil Service Association WA

7.1 Life Membership for Jo Gaines

Proposed Resolution

"Jo Gaines be awarded a Life Membership into the Civil Service Association of Western Australia Incorporated."

8. General Business

WE MAKE
WORK LIFE
BETTER



**The CPSU, Community and Public Sector Union, SPSF Group, WA Branch and
The Civil Service Association of Western Australia (Inc)**

Annual General Meetings

**Wednesday 28th September 2022 at 4:00pm
6th floor, 445 Hay Street, Perth**

The Vice President advised that there was a CPSU/CSA quorum present and opened the meeting at 4:06pm. The Chair opened the meeting by acknowledging the Whadjuk people, the traditional owners of the land on which the meeting was being held.

1. APOLOGIES & ATTENDANCE

ATTENDANCE

Becky Anderson (Vice President & Chair), Rikki Hendon (Branch Secretary), Melanie Bray (Branch Assistant Secretary)

Quorum present

OBSERVERS

Richard Gregson, Auditor, SW Audit
Linda Tran
Bryce Gray
Julia Moore

APOLOGIES

Janet Collings

C01/22 *"The apologies and observes be accepted."*
Moved Deborah Stackpole
Seconded: Graham Thompson

CARRIED

2. MINUTES OF PREVIOUS ANNUAL GENERAL MEETINGS

2.1 Minutes of Previous Annual General Meetings - 29th September 2021

Community and Public Sector Union SPSF Group WA Branch and Civil Service Association of Western Australia Incorporated.

Correction to be noted: amend resolution C02/21 to be 30th September 2021 to 2020

C02/22 *"The minutes of the Annual General Meeting of 29th September 2021 be accepted as a true and correct record with the amendment as noted."*
Moved Denise Henden
Seconded: Melanie Bray

CARRIED

3. FINANCIAL REPORTS 2020/2021

3.1 Community and Public Sector Union SPSF Group WA Branch

The Branch Secretary, Rikki Hendon spoke to the financial reports and provided rationale for the two sets of financial statements due to the two entities being registered organisations.

C03/22 *"The Community and Public Sector Union SPSF Group WA Branch Financial Report for the year ended 30 June 2022 be adopted."*
Moved Karen McEvoy
Seconded: Lewis Stevens

CARRIED

3.2 Civil Service Association of Western Australia Incorporated

C04/22 *"The Civil Service Association of Western Australia Incorporated and its controlled entities Special Purpose Report for the year ended 30 June 2022 be adopted."*
Moved Brian Dodds
Seconded: Cipri Martinez

CARRIED

4. ANNUAL REPORT OF ACTIVITIES

4.1 Council's Annual Report 2021/2022

The Branch Secretary, Rikki Hendon presented the Annual Report for 2021-22

Discussion ensued.

C05/22 *"The CPSU/CSA Branch Council's Annual Report 2021-2022 be adopted."*
Moved Graham Thompson
Seconded: Denise Henden

CARRIED

5. REPORT AND ELECTION OF OFFICERS OR COUNCILLORS

5.1 CPSU SPSF Group WA Branch 2021/2022

The report for noting.

NOTED

6. GENERAL BUSINESS

The Branch Secretary, Rikki Hendon thanked everyone a lot of hard work done throughout the year. It was noted the focus for the year has been on the Public Sector CSA Agreement and satellite agreements.

NOTED

Life Member, Bruce Hawkins raised a query regarding the Council consider recognition to former Branch Assistant/Assistant General Secretary Jo Gaines for Life Membership.

NOTED

There being no further business, the Chair declared the meeting closed at 4:19pm.

CPSU SPSF Group WA Branch Secretary
CSA General Secretary
Date:

CPSU SPSF Group WA Branch President
CSA President
Date:

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

ABN 16 836 420 693

GENERAL PURPOSE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2023

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Report required under subsection 255(2A)

for the year ended 30th June 2023

The committee of management presents the expenditure report as required under subsection 255(2A) on the reporting unit for the year ended 30th June 2023.

Descriptive form

Categories of expenditures	2023 (\$)	2022 (\$)
Remuneration and other employment-related costs and expenses – employees	–	–
Advertising	537	426
Operating costs	82,191	96,324
Donations to political parties	–	–
Legal costs	–	–

Signature of designated officer: 

Name and title of designated officer: ...Rikki Hendon, Branch Secretary.....

Dated:11th September 2023.....

Operating report

for the year ended 30th June 2023

The committee of management presents its operating report on the reporting unit for the year ended 30th June 2023.

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

The Community and Public Sector Union SPSF Group Western Australian 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 CPSU and CSA have provided mutual covenants for cooperation. The deed has been supplied in previous years’ financial disclosures.

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.

A list of activities are:-

- Represent the professional and industrial interests of our members
- Promote and defend WA’s high quality public services system and higher education
- Negotiate Enterprise Bargaining and Industrial Agreements for fair wages and conditions
- Provide Union delegates and workplace leaders with training and education to enable them to better represent members in the workplace
- Hold monthly committee of management and branch council meetings to ensure oversight and monitoring of operational and governance compliance

No significant changes in the nature of these activities occurred during the year.

Significant changes in financial affairs

No matters or circumstances arose during the reporting year which significantly affected the financial affairs of the Branch.

Right of members to resign

Rule 58 of CPSU, the Community and Public Sector Chapter C SPSF Group Rules sets out the terms under which a member of the CPSU Branch may resign.

(a) A member may resign from membership of the Branch by notice in writing if;

(i) The member ceases to be eligible to become a member of the Branch; or

(ii) The member gives notice not less than two weeks before the resignation is to take effect.

(b) 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 or members who are superannuation fund trustee(s) (include position details) or director of a company that is a superannuation fund trustee where being a member or officer of a registered organisation is a criterion for them holding such position

Nil

Number of members

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 Western Australian Branch was 11,192.

Number of employees

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 70.

Names of committee of management members and period positions held during the financial year

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	
Rikki Hendon	Branch Secretary	Elected 1 st March 2021
Melanie Bray	Branch Assistant Secretary	Elected 1 st March 2021
Becky Anderson	Branch Vice President	Elected 1 st March 2021
Matthew Abrahamson	Branch President	Elected 1 st March 2021
Lewis Stevens	Branch Vice President	Elected 1 st March 2021
John Lamb	Branch Treasurer	Elected 1 st March 2021
Denise Henden	Executive Councillor	Elected 21 st April 2021
Kurt Mayerhofer	Executive Councillor	Elected 21 st April 2021
Leanne Reid	Executive Councillor	Elected 21 st April 2021
Jeremy Mowe	Executive Councillor	Elected 21 st April 2021
Rod Schoneveld	Executive Councillor	Elected 21 st April 2021
Anette Bohm	Executive Councillor	Elected 21 st April 2021

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

Signature of designated officer:

Name and title of designated officer:

Dated:

Committee of management statement

for the year ended 30th June 2023

On 06 / 09 / 2023 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 (GPFR) for the year ended 30th June 2023:

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 any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act);
- 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 GPFR 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 RO 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 the General Manager duly made under section 272 of the RO Act, that information has been provided to the member or the 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 RO Act, there has been compliance.

This declaration is made in accordance with a resolution of the committee of management.

Signature of designated officer:.....

Name and title of designated officer: ..Rikki Hendon, Branch Secretary.....

Dated:11th September 2023.....

Community and Public Sector Union SPSF Group WA Branch

Statement of comprehensive income

for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
Revenue from contracts with customers	3		
Membership subscriptions*		353,505	372,790
Capitation fees and other revenue from another reporting unit*	3A	-	-
Levies*	3B	-	-
Revenue from recovery of wages activity*	3D	-	-
Total revenue from contracts with customers		353,505	372,790
Income for furthering objectives			
Grants and/or donations*	3C	-	-
Income recognised from volunteer services*		-	-
Income recognised from transfers		-	-
Total income for furthering objectives		-	-
Total income		353,505	372,790
Expenses			
Employee expenses*	4A	-	-
Capitation fees and other expense to another reporting unit*	4B	(195,698)	(200,814)
Affiliation fees*	4C	(75,079)	(75,652)
Administration expenses	4D	(79,245)	(92,657)
Grants or donations*	4E	(333)	(667)
Legal costs*	4F	-	-
Other expenses	4G	-	-
Audit fees	12	(3,150)	(3,000)
Total expenses		(353,505)	(372,790)
Surplus (deficit) for the year		-	-
Other comprehensive income			
Items that will not be subsequently reclassified to profit or loss			
Total comprehensive income for the year		-	-

The above statement should be read in conjunction with the notes.

Statement of financial position

as at 30 June 2023

	Notes	2023 \$	2022 \$
ASSETS			
Current assets			
Cash and cash equivalents	5A	-	-
Trade and other receivables*	5B	-	-
Total current assets		-	-
Non-current assets			
Total non-current assets		-	-
Total assets		-	-
LIABILITIES			
Current liabilities			
Trade payables*	6A	-	-
Other payables*	6B	-	-
Employee provisions	7A	-	-
Total current liabilities		-	-
Non-current liabilities			
Employee provisions	7A	-	-
Total non-current liabilities		-	-
Total liabilities		-	-
Net assets		-	-
EQUITY			
Retained earnings		-	-
Total equity		-	-

The above statement should be read in conjunction with the notes.

Statement of changes in equity

for the year ended 30 June 2023

		Retained earnings	Total equity
	Notes	\$	\$
Balance as at 1 July 2021		-	-
Surplus / (deficit)		-	-
Other comprehensive income		-	-
Closing balance as at 30 June 2022		-	-
Surplus / (deficit)		-	-
Other comprehensive income		-	-
Closing balance as at 30 June 2023		-	-

The above statement should be read in conjunction with the notes.

Statement of cash flows

for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
OPERATING ACTIVITIES			
Cash received			
Receipts from customers		-	-
Donations and Grants		-	-
Receipts from other reporting unit/controlled entity(s)*	9B	-	-
Interest		-	-
Cash used			
Employees		-	-
Suppliers		-	-
Payment to other reporting units/controlled entity(s)*	9B	-	-
Net cash from (used by) operating activities	9A	-	-
INVESTING ACTIVITIES			
Cash received			
Proceeds from sale of plant and equipment		-	-
Proceeds from sale of land and buildings		-	-
Other		-	-
Cash used			
Purchase of plant and equipment		-	-
Purchase of land and buildings		-	-
Other		-	-
Net cash from (used by) investing activities		-	-
FINANCING ACTIVITIES			
Cash received			
Contributed funds		-	-
Other		-	-
Cash used			
Other		-	-
Net cash from (used by) financing activities		-	-
Net increase (decrease) in cash held		-	-
Cash & cash equivalents at the beginning of the reporting period		-	-
Cash & cash equivalents at the end of the reporting period	5A	-	-

The above statement should be read in conjunction with the notes.

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Note 14	Section 272 <i>Fair Work (Registered Organisations) Act 2009</i>

Note 1 Summary of significant accounting policies

1.1 Basis of preparation of the financial statements

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period, and the *Fair Work (Registered Organisation) Act 2009* (RO Act). For the purpose of preparing the general purpose financial statements, the Branch (Reporting Unit) is a not-for-profit entity.

The financial statements, except for cash flow information, have been prepared using the accrual basis of accounting. The financial statements have been prepared on a historical cost basis except for certain classes of property, plant and equipment and investment properties, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. The financial statements are presented in Australian dollars.

1.2 Nature of the Branch operations

The Community and Public Sector Union SPSF Group WA Branch and the Civil Service Association of Western Australia Incorporated ("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 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 reports.

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.

1.3 Going concern

The Branch is not reliant on the agreed financial support of another reporting unit to continue on a going concern basis. However the Branch is reliant on the financial support of the Civil Service Association of Western Australia Incorporated (see Note 12A).

The Branch has not agreed to provide financial support to another reporting unit to ensure they can continue on a going concern basis.

1.4 Comparative amounts

When required by accounting standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

1.5 Significant accounting judgements and estimates

The Branch has not made the significant accounting judgements in the process of applying its accounting policies that have the most significant effect on the amounts recognised in the financial statements:

1.6 New Australian Accounting Standards

Adoption of New Australian Accounting Standards and amendments

The branch has adopted all of the new or amended accounting standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are mandatory for the current reporting period.

The adoption of these accounting standards and interpretations did not have any significant impact on the financial performance or position of the branch.

Future Australian Accounting Standards

New standards, amendments to standards or interpretations that were issued prior to the sign-off date and are applicable to future reporting periods that are expected to have a future financial impact on The Branch include:

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

This Standard amends AASB 101 Presentation of Financial Statements (AASB 101) to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. For example, the amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. This Standard applies to annual reporting periods beginning on or after 1 January 2023. Earlier application is permitted.

The Branch does not expect the adoption of this amendment to have a material impact on its financial statements.

AASB 2021-2: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates (amends AASB 7, AASB 101, AASB 108 & AASB Practice Statement 2)

This Standard amends a number of standards as follows:

- AASB 7: Financial Instruments: Disclosures to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;
- AASB 101: Presentation of Financial Statements to require entities to disclose their material accounting policy information rather than their significant accounting policies;
- AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;
- AASB Practice Statement 2, to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

Effective for annual reporting periods beginning on or after 1 January 2023.

No impact on reported financial performance or position and the amendments would lead to reductions in quantum of accounting policies disclosures to focus on key decision areas and material policies only.

AASB 2021-5: Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transactions (AASB 1 and AASB 112)

This Standard amends AASB 112 to clarify the accounting for deferred tax on transactions that, at the time of the transaction, give rise to equal taxable and deductible temporary differences. In specified circumstances, entities are exempt from recognising deferred tax when they recognise assets or liabilities for the first time. The amendments clarify that the exemption does not apply to transactions for which entities recognise both an asset and a liability and that give rise to equal taxable and deductible temporary differences. This may be the case for transactions such as leases and decommissioning, restoration and similar obligations. Entities are required to recognise deferred tax on such transactions.

In addition, AASB 2021-5 amends AASB 1 to require deferred tax related to leases and decommissioning, restoration and similar obligations to be recognised by first-time adopters at the date of transition to Australian Accounting Standards, despite the exemption set out in AASB 112.

Effective for annual reporting periods beginning on or after 1 January 2023.

The amendments are not expected to have a material impact on the Branch.

1.7 Acquisition of assets and or liabilities that do not constitute a business combination

The Branch did not acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of the organisation, a determination or revocation by the General Manager of the Fair Work Commission under subsections 245(1) or 249(1) of the RO Act.

1.8 Current versus non-current classification

The Branch presents assets and liabilities in the statement of financial position based on current/non-current classification.

An asset is current when it is:

- expected to be realised or intended to be sold or consumed in the normal operating cycle;
- held primarily for the purpose of trading;
- expected to be realised within twelve months after the reporting period; or
- cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- it is expected to be settled in the normal operating cycle;
- it is held primarily for the purpose of trading;
- it is due to be settled within twelve months after the reporting period; or
- there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

The Branch classifies all other liabilities as non-current.

1.9 Revenue

The Branch enters into various arrangements where it receives consideration from another party. These arrangements include consideration in the form of membership subscriptions, capitation fees, levies, grants, and donations.

The timing of recognition of these amounts as either revenue or income depends on the rights and obligations in those arrangements.

Revenue from contracts with customers

Where the Branch has a contract with a customer, the Branch recognises revenue when or as it transfers control of goods or services to the customer. The Branch accounts for an arrangement as a contract with a customer if the following criteria are met:

- the arrangement is enforceable; and
- the arrangement contains promises (that are also known as performance obligations) to transfer goods or services to the customer (or to other parties on behalf of the customer) that are sufficiently specific so that it can be determined when the performance obligation has been satisfied.

Membership subscriptions

For membership subscription arrangements that meet the criteria to be contracts with customers, revenue is recognised when the promised goods or services transfer to the customer as a member of the Branch.

If there is only one distinct membership service promised in the arrangement, the Branch recognises revenue as the membership service is provided, which is typically based on the passage of time over the subscription period to reflect the Branch's promise to stand ready to provide assistance and support to the member as required.

If there is more than one distinct good or service promised in the membership subscription, The Branch allocates the transaction price to each performance obligation based on the relative standalone selling price of each promised good or service. In performing this allocation, standalone selling prices are estimated if there is no observable evidence of the price that the Branch charges for that good or service in a standalone sale. When a performance obligation is satisfied, which is either when the customer obtains control of the good or as the service transfers to the customer (for example, member services or training course), the Branch recognises revenue at the amount of the transaction price that was allocated to that performance obligation.

For member subscriptions paid annually in advance, the Branch has elected to apply the practical expedient to not adjust the transaction price for the effects of a significant financing component because the period from when the customer pays and the good or services will transfer to the customer will be one year or less.

When a member subsequently purchases additional goods or services from the Branch at their standalone selling price, The Branch accounts for those sales as a separate contract with a customer.

Capitation fees

Where the Branch's arrangement with a branch or another reporting unit meets the criteria to be a contract with a customer, the Branch recognises the capitation fees promised under that arrangement when or as it transfers the funds.

In circumstances where the criteria for a contract with a customer are not met, the Branch will recognise capitation fees as income upon receipt (as specified in the income recognition policy below).

Levies

Levies paid by a member (or other party) in an arrangement that meets the criteria to be a contract with a customer is recognised as revenue when or as the Branch transfers the funds.

In circumstances where the criteria for a contract with a customer are not met, the Branch will recognise levies as income upon receipt (as specified in the income recognition policy below).

Income of the Branch as a Not-for-Profit Entity

Consideration is received by the Branch to enable the entity to further its objectives. The Branch recognises each of these amounts of consideration as income when the consideration is received (which is when the Branch obtains control of the cash) because, based on the rights and obligations in each arrangement:

- the arrangements do not meet the criteria to be contracts with customers because either the arrangement is unenforceable or lacks sufficiently specific promises to transfer goods or services to the customer; and
- the Branch's recognition of the cash contribution does not give rise to any related liabilities. If the branch receives cash consideration, it is recognised as income upon receipt.

Volunteer services

In those circumstances where the fair value of the volunteer services can be measured reliably, the Branch recognises the fair value of volunteer services received as income together with a corresponding expense where the economic benefits of the volunteer services are consumed as the services are acquired. Where the volunteer services contribute to the development of an asset, the fair value is included in the carrying amount of that asset.

During the year, the Branch did not recognise any volunteer services as revenue because it could not reliably measure the fair value of those services.

Gains from sale of assets

An item of property, plant and equipment is derecognised upon disposal (which is at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of comprehensive income when the asset is derecognised.

Interest income

Interest revenue is recognised on an accrual basis using the effective interest method.

Rental income

Leases in which the Branch, as a lessor, does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the relevant lease term. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as income in the period in which they are earned.

1.10 Employee benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave and termination benefits in the circumstances set up below.

Liabilities for short-term employee benefits (as defined in AASB 119 *Employee Benefits*) and termination benefits which are expected to be settled within twelve months of the end of reporting period are measured at their nominal amounts.

The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits which are expected to be settled beyond twelve months are measured as the present value of the estimated future cash outflows to be made by the Branch in respect of services provided by employees up to reporting date.

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

Provision is made for separation and redundancy benefit payments. The Branch recognises a provision for termination as part of a broader restructuring when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations. A provision for voluntary termination is recognised when the employee has accepted the offer of termination.

1.11 Cash

Cash is recognised at its nominal amount. Cash and cash equivalents include cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

1.12 Financial instruments

Financial assets and financial liabilities are recognised when the Branch becomes a party to the contractual provisions of the instrument.

1.13 Financial assets

Contract assets and receivables

A contract asset is recognised when the Branch's right to consideration in exchange goods or services that has transferred to the customer when that right is conditioned on the Branch's future performance or some other condition.

A receivable is recognised if an amount of consideration that is unconditional is due from the customer (i.e. only the passage of time is required before payment of the consideration is due).

Initial recognition and measurement

The Branch's financial assets include trade receivables and loans to related parties.

The Branch's financial assets are classified as financial assets subsequently measured at amortised cost because both of the following conditions are met:

- the financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are 'solely payments of principal and interest' on the principal amount outstanding.

The classification of financial assets is performed at an instrument level at initial recognition of the financial asset.

The Branch initially measures a financial asset at its fair value plus transaction costs. However contract assets and trade receivables that do not contain a significant financing component are measured at the transaction price as determined in accordance with the revenue policy in Note 1.9.

Subsequent measurement

Financial assets at amortised cost are subsequently measured using the effective interest rate (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

Derecognition

Financial assets are derecognised when the rights to receive cash flows from the asset have expired. For receivables and contract assets, The Branch directly reduces the gross carrying amount of a receivable or contract asset when it has no reasonable expectations of recovering the receivable or contract asset in its entirety or a portion thereof.

Offsetting

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if the Branch currently has a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the assets and settle the liabilities simultaneously.

Impairment

Expected credit losses (ECLs)

i. Debt instruments other than trade receivables

The Branch recognises an allowance for ECLs for all contract assets, receivables and any other financial assets measured at amortisation cost. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the reporting unit expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

ii. Trade receivables and contract assets

For trade receivables that do not have a significant financing component, the Branch applies a simplified approach in calculating ECLs. Therefore, the Branch does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Branch has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

1.14 Financial Liabilities

Initial recognition and measurement

The Branch's financial liabilities include trade and other payables, interest-bearing loans and borrowings.

the Branch's financial liabilities are classified as financial liabilities subsequently measured at amortised cost.

These financial liabilities are recognised initially at fair value and net of directly attributable transaction costs.

Subsequent measurement

Financial liabilities at amortised cost

After initial recognition, trade payables and interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in profit or loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in profit or loss.

1.15 Liabilities relating to contracts with customers

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before the Branch transfers the related goods or services. Contract liabilities include deferred income. Contract liabilities are recognised as revenue when the Branch performs under the contract (i.e. transfers control of the related goods or services to the customer).

Refund liabilities

A refund liability is recognised for the obligation to refund some or all of the consideration received (or receivable) from a customer. The Branch's refund liabilities arise from

customers' right of return. The liability is measured at the amount the Branch's ultimately expects it will have to return to the customer. The Branch updates its estimates of refund liabilities (and the corresponding change in the transaction price) at the end of each reporting period.

1.16 Contingent liabilities and contingent assets

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an existing liability or asset in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain, and contingent liabilities are disclosed when settlement is greater than remote.

1.17 Land, buildings, plant and equipment

Asset recognition threshold

Purchases of land, buildings, plant and equipment are recognised initially at cost in the statement of financial position. The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

Land and buildings

Following initial recognition at cost, land and buildings are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Revaluations are performed with sufficient frequency such that the carrying amount of assets do not differ materially from those that would be determined using fair values as at the reporting date.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the profit or loss except to the extent that they reverse a previous revaluation increment for that class. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset is restated to the revalued amount.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful life using, in all cases, the straight-line method of depreciation. Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2023	2022
Land & buildings	1.5% - 11.25%	1.5% - 11.25%
Plant and equipment	2.0% - 40%	2.0% - 40%
Motor vehicles	18.75%	18.75%

Derecognition

An item of land, buildings, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the profit or loss.

1.18 Impairment of non-financial assets

All assets are assessed for impairment at the end of each reporting period to the extent that there is an impairment trigger. Where indications of impairment exist, the asset's recoverable amount is estimated, and an impairment adjustment made if the asset's recoverable amount is less than the carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if The Branch were deprived of the asset, its recoverable amount is its fair value.

In other cases, for the purposes of determining recoverable amount, assets are grouped at the lowest levels for which there are separately identifiable cash flows which are largely independent of the cash inflows from other assets or groups of assets (cash generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

1.19 Taxation

The Branch is exempt from income tax under section 50.1 of the *Income Tax Assessment Act 1997* however still has an obligation for Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO); and
- for receivables and payables.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the ATO is classified within operating cash flows.

1.20 Fair value measurement

The Branch measures non-financial assets such as land and buildings at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- in the principal market for the asset or liability; or
- in the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Branch. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1—Quoted market prices in active markets for identical assets or liabilities
- Level 2—Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3—Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Branch determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Note 2 Events after the reporting period

There has not been any matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of the Branch, the results of those operations, or the state of affairs of the Branch in subsequent financial periods.

2023	2022
\$	\$

Note 3 Revenue and income**Disaggregation of revenue from contracts with customers**

A disaggregation of the Branch's revenue by type of arrangement is provided on the face of the Statement of Comprehensive Income. The table below also sets out a disaggregation of revenue by type of customer:

Type of customer

Members	353,505	372,790
Other reporting units	-	-
Government	-	-
Other parties	-	-
Total revenue from contracts with customers	353,505	372,790

Note 3A: Capitation fees and other revenue from another reporting unit**Capitation fees:**

	-	-
Subtotal capitation fees	-	-

Other revenue from another reporting unit:

	-	-
Subtotal other revenue from another reporting unit	-	-
Total capitation fees and other revenue from another reporting unit	-	-

Note 3B: Levies

	-	-
Total levies	-	-

Note 3C: Grants and/or donations

	2023	2022
	\$	\$
Grants	-	-
Donations	-	-
Total grants and donations	-	-

Note 3D: Revenue from recovery of wages activity

Amounts recovered from employers in respect of wages	-	-
Interest received on recovered money	-	-
Total revenue from recovery of wages activity	-	-

Note 4 Expenses**Note 4A: Employee expenses****Holders of office:**

Wages and salaries	355,139	391,261
Superannuation	40,841	44,661
Leave and other entitlements	89,498	26,434
Subtotal employee expenses holders of office	485,478	462,265

Employees other than office holders:

Wages and salaries	5,534,904	5,388,904
Superannuation	701,147	711,687
Leave and other entitlements	-112,630	11,370
Subtotal employee expenses employees other than office holders	6,123,421	6,111,961

Total employee expenses (Reported in the financial statements of the Civil Service Association of WA Inc)

6,608,898	6,574,226
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Note 4B: Capitation fees and other expense to another reporting unit**Capitation fees**

CPSU-SPSF Federal Branch	195,698	200,814
Subtotal capitation fees	195,698	200,814

Other expense to another reporting unit

	-	-
Subtotal other expense to another reporting unit	-	-
Total capitation fees and other expense to another reporting unit	195,698	200,814

Community and Public Sector Union SPSF Group WA Branch

Notes to the financial statements

For the year ended 30 June 2023

	2023	2022
	\$	\$
Note 4C: Affiliation fees		
Australian Council of Trade Unions	75,079	75,652
Total affiliation fees/subscriptions	75,079	75,652

Note 4D: Administration expenses

Total paid to employers for payroll deductions of membership subscriptions	-	-
Compulsory levies	-	-
Fees/allowances - meeting and conferences	-	-
Conference and meeting expenses	853	1,815
Office expenses	78,392	90,841
Subtotal administration expense	79,245	92,657
Lease rentals:		
Short term, low value and variable lease payments	-	-
Total administration expenses	79,245	92,657

Note 4E: Grants or donations

Grants:		
Total expensed that were \$1,000 or less	-	-
Total expensed that exceeded \$1,000	-	-
Donations:		
Total expensed that were \$1,000 or less	333	667
Total expensed that exceeded \$1,000	-	-
Total grants or donations	333	667

Note 4F: Legal costs

Litigation	-	-
Other legal costs	-	-
Total legal costs	-	-

Note 4G: Other expenses

Penalties - via RO Act or the <i>Fair Work Act 2009</i>	-	-
Total other expenses	-	-

Community and Public Sector Union SPSF Group WA Branch

Notes to the financial statements

For the year ended 30 June 2023

	2023	2022
	\$	\$

Note 5 Current Assets

Note 5A: Cash and cash equivalents

The Branch has no fund or account operated in respect of compulsory levies or voluntary contributions, and therefore has no such monies invested in any assets. The Branch has no fund or account the operation of which is required by its rules or by the rules of the organisation, and therefore no transfers and/or withdrawal(s) from such an account.

Cash at bank	-	-
Cash on hand	-	-
Short term deposits	-	-
Other	-	-
Total cash and cash equivalents	-	-

Note 5B: Trade and other receivables

Receivables from other reporting unit(s)

	-	-
Total receivables from other reporting unit(s)	-	-

Less allowance for expected credit losses

	-	-
Total allowance for expected credit losses	-	-
Receivable from other reporting unit(s) (net)	-	-

Other receivables:

GST receivable	-	-
Other	-	-
Total other receivables	-	-
Total trade and other receivables (net)	-	-

The movement in the allowance for expected credit losses of trade and other receivables is as follows:

At 1 July	-	-
Provision for expected credit losses	-	-
Write-off	-	-
At 30 June	-	-

Community and Public Sector Union SPSF Group WA Branch

Notes to the financial statements

For the year ended 30 June 2023

	2023	2022
	\$	\$

Note 6 Current Liabilities

Note 6A: Trade payables

Trade creditors and accruals	-	-
Subtotal trade creditors	-	-
Payables to other reporting unit(s)	-	-
Subtotal payables to other reporting unit(s)	-	-
Total trade payables	-	-

Settlement is usually made within 30 days.

Note 6B: Other payables

Wages and salaries	-	-
Superannuation	-	-
Payable to employers for making payroll deductions of membership subscriptions	-	-
Legal costs		
Litigation	-	-
Other legal costs	-	-
GST payable	-	-
Other	-	-
Total other payables	-	-

Total other payables are expected to be settled in:

No more than 12 months	-	-
More than 12 months	-	-
Total other payables	-	-

2023	2022
\$	\$

Note 7 Provisions**Note 7A: Employee provisions****Office holders:**

Annual leave	68,899	54,654
Long service leave	129,907	129,556

Subtotal employee provisions—office holders	198,806	184,210
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Employees other than office holders:

Annual leave	562,980	566,928
Long service leave	824,054	857,835

Subtotal employee provisions—employees other than office holders	1,585,841	1,608,973
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Total employee provisions (Reported in the financial statements of the Civil Service Association of WA Inc)	1,654,164	1,704,254
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Current	1,585,841	1,608,973
Non-current	68,323	95,281

Total employee provisions (Reported in the financial statements of the Civil Service Association of WA Inc)	1,654,164	1,704,254
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Note 8 Other funds**Note 8A: Other funds****Compulsory levy/voluntary contribution fund**

Balance as at start of year	-	-
Transferred to fund, account or controlled entity	-	-
Transferred out of fund, account or controlled entity	-	-

Balance as at end of year	-	-
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Total compulsory levy/voluntary contribution fund	-	-
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Other fund(s) required by rules

Balance as at start of year	-	-
Transferred to reserve	-	-
Transferred out of reserve	-	-

Balance as at end of year	-	-
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Notes to the financial statements

For the year ended 30 June 2023

2023	2022
\$	\$

Note 9 Cash Flow

As a result of the Community and Public Sector Union SPSF Group Western Australian Branch's relationship with the CSA, the Community and Public Sector Union SPSF Group Western Australian 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 Western Australian 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 Western Australian Branch are met out of a bank account held in the name of the CSA.

Note 9A: Cash flow reconciliation

Reconciliation of cash and cash equivalents as per statement of financial position to statement of cash flow:

Cash and cash equivalents as per:

Statement of cash flow	-	-
Statement of financial position	-	-
Difference	-	-

Reconciliation of Surplus/(deficit) to net cash from operating activities:

Surplus/(deficit) for the year	-	-
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Adjustments for non-cash items

Depreciation/amortisation	-	-
Net write-down of non-financial assets	-	-
Fair value movements in investment property	-	-
Gain on disposal of assets	-	-

Changes in assets/liabilities

(Increase)/decrease in net receivables	-	-
(Increase)/decrease in prepayments	-	-
Increase/(decrease) in supplier payables	-	-
Increase/(decrease) in other payables	-	-
Increase/(decrease) in employee provisions	-	-
Increase/(decrease) in other provisions	-	-
Net cash from (used by) operating activities	-	-

Community and Public Sector Union SPSF Group WA Branch

Notes to the financial statements

For the year ended 30 June 2023

Note 9B: Cash flow information

Cash inflows

The Branch

Total cash inflows

-	-
-	-

Cash outflows

The Branch

Total cash outflows

-	-
-	-

Note 10 Contingent Liabilities, Assets and Commitments

Note 10A: Commitments and contingencies

There were no contingent liabilities, assets and commitments as at 30 June 2023. (30 June 2022 - Nil)

Note 11 Related Party Disclosures

Note 11A: Related party transactions for the reporting period

Since the inception of the Civil Service Association of WA Incorporated, it has provided financial and other resource support to the CPSU WA Branch. The CSA has, in correspondence dated 30 / 08 / 2022, formalised the nature of that support and resolved to continue to fund the operations of the Branch by way of making necessary payments on behalf of the Branch from time to time and/or the provision of staff and other resources as required.

The CSA has undertaken to consult with the Branch should it become necessary to alter or cease this support and in any event will give at least three months' notice of any such alteration or cessation.

The following table provides the total amount of transactions that have been entered into with related parties for the relevant year.

Revenue received from the Civil Service Association of Western Australia Incorporated (the CSA) includes the following:

- -

Expenses paid to the CSA includes the following:

- -

Loans from/to the CSA includes the following:

- -

Other amounts owed by the CSA include the following:

- -

Other amounts owed to the CSA include the following:

- -

Community and Public Sector Union SPSF Group WA Branch**Notes to the financial statements****For the year ended 30 June 2023**

Assets transferred from/to the CSA includes the following: - -

Terms and conditions of transactions with related parties

The terms of the revenue received from the related party are as per Note 9 above. There have been no guarantees provided or received for any related party receivables or payables. For the year ended 30 June 2023, the Branch has not recorded any impairment of receivables relating to amounts owed by related parties and declared person or body (2022: nil).

Note 11B: Key management personnel remuneration for the reporting period

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 Western Australian Branch and General Secretary and Assistant General Secretary for the CSA.

	2023	2022
	\$	\$
Short-term employee benefits		
Salary (including annual leave taken)	355,139	373,071
Annual leave accrued	14,245	9,318
Total short-term employee benefits	369,384	382,389
Post-employment benefits:		
Superannuation	40,841	40,845
Total post-employment benefits	40,841	40,845
Other long-term benefits:		
Long-service leave	351	13,101
Total other long-term benefits	351	13,101
Total	410,576	436,335

Note 11C: Transactions with key management personnel and their close family members

Loans to/from key management personnel	-	-
Other transactions with key management personnel	-	-

2023	2022
\$	\$

Note 12 Remuneration of Auditors

Value of the services provided

Financial statement audit services	3,150	3,000
Other services	-	-
Total remuneration of auditors	3,150	3,000

Note 13 Administration of financial affairs by a third party

Name of entity providing service:	Not Applicable	Not Applicable
Terms and conditions:	Not Applicable	Not Applicable
Nature of expenses/consultancy service:	Not Applicable	Not Applicable

Note 14 Section 272 Fair Work (Registered Organisations) Act 2009

In accordance with the requirements of the *Fair Work (Registered Organisations) Act 2009*, the attention of members is drawn to the provisions of subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members or the General Manager:

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. A reporting unit must comply with an application made under subsection (1).

Officer declaration statement

I, Rikki Hendon, being the Branch Secretary of the Community and Public Sector Union SPSF Group WA Branch, declare that the following activities did not occur during the reporting period ending 30 June 2023.

The Branch did not:

- agree to receive financial support from another reporting unit to continue as a going concern (refers to agreement regarding financial support not dollar amount)
- agree to provide financial support to another reporting unit to ensure they continue as a going concern (refers to agreement regarding financial support not dollar amount)
- acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission
- receive capitation fees or any other revenue amount from another reporting unit
- receive revenue via compulsory levies
- receive donations or grants
- receive revenue from undertaking recovery of wages activity
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay compulsory levies
- pay a grant that was \$1,000 or less
- pay a grant that exceeded \$1,000
- pay a donation that exceeded \$1,000
- pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit
- incur expenses due to holding a meeting as required under the rules of the organisation
- pay legal costs relating to litigation
- pay legal costs relating to other legal matters
- pay a penalty imposed under the RO Act or the *Fair Work Act 2009*
- have a receivable with other reporting unit(s)
- have a payable with other reporting unit(s)
- have a payable to an employer for that employer making payroll deductions of membership subscriptions
- have a payable in respect of legal costs relating to litigation
- have a payable in respect of legal costs relating to other legal matters
- have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity

- have a balance within the general fund
- provide cash flows to another reporting unit and/or controlled entity
- receive cash flows from another reporting unit and/or controlled entity
- have another entity administer the financial affairs of the reporting unit
- make a payment to a former related party of the reporting unit



Signed by the officer:
.....

Dated:11th September 2023.....

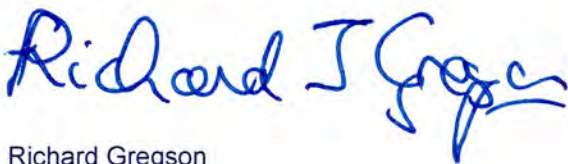
AUDITOR'S INDEPENDENCE DECLARATION TO THE MEMBERS OF COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP WA BRANCH

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been:

- i. No contraventions of the auditor independence requirements as set out in the Fair Work (Registered Organisation) Act 2009 ("the RO Act"), in relation to the audit, and
- ii. No contraventions of any applicable code of professional conduct in relation to the audit.

SW Audit

SW Audit
Chartered Accountants



Richard Gregson
Partner

Perth, 11 September 2023

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CPSINDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP WA BRANCH

Opinion

We have audited the financial report of the Community and Public Sector Union SPSF Group WA Branch ("the Reporting Unit") which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, the statement of changes in equity, and the statement of cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, the statement of the Committee of Management, the reports as per subsection 255(2A) and the officer declaration statement (the Financial Report).

In our opinion, the accompanying Financial Report presents fairly, in all material aspects, the financial position of the Reporting Unit as at 30 June 2023, and its financial performance and its cash flows for the year ended on that date in accordance with:

- a) the Australian Accounting Standards; and
- b) any other requirements imposed by the reporting guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act).

I declare that management's use of the going concern basis in the preparation of the Financial Report of the Reporting Unit is appropriate.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Reporting Unit in accordance with the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to our audit of the Financial Report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The Committee of Management is responsible for the other information. The other information comprises the information included in the Reporting Unit's annual report for the year ended 30 June 2023 but does not include the Financial Report and our auditor's report thereon.

Our opinion on the Financial Report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

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Level 7, Aurora Place
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Sydney NSW 2000
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In connection with our audit of the Financial Report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Committee of Management for the Financial Report

The Committee of Management of the Reporting Unit is responsible for the preparation of the Financial Report that gives a true and fair view in accordance with Australian Accounting Standards and the RO Act, and for such internal control as the Committee of Management determine is necessary to enable the preparation of the Financial Report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Report, the Committee of Management are responsible for assessing the Reporting Unit's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee of Management either intend to liquidate the Reporting Unit or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the Financial Report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Reporting Unit's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Reporting Unit's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Reporting Unit to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Financial Report, including the disclosures, and whether the Financial Report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Reporting Unit to express an opinion on the Financial Report. We are responsible for the direction, supervision and performance of the Reporting Unit audit. We remain solely responsible for our audit opinion.

We communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

I declare that I am an auditor registered under the RO Act.

SW Audit

SW Audit

Chartered Accountants

Richard J Gregson

Richard Gregson

Partner

Perth, 11 September 2023

Registration number: AA2017/189

**THE CIVIL SERVICE ASSOCIATION OF
WESTERN AUSTRALIA INCORPORATED**

**SPECIAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED
STATEMENT BY MEMBERS OF THE EXECUTIVE COMMITTEE

In the opinion of the Committee the financial report as set out on pages 4 to 27;

1. Presents fairly the financial position of The Civil Service Association of Western Australia Incorporated as at 30 June 2023 and its performance for the year ended on that date in accordance with Australian Equivalents to International Financial Reporting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that The Civil Service Association of Western Australia Incorporated will be able to pay its debts as and when they become due and payable for the next 12 months from the date of signing the financial report.
3. The financial report for the year ended 30 June 2023 has been properly drawn up in accordance with the Western Australia Industrial Relations Act 1979 (as amended).

This statement is made in accordance with a resolution of the Committee and is signed for and on the behalf of the Committee by:



.....
R HENDON
General Secretary



.....
M ABRAHAMSON
President

Dated at Perth this 11th day of September 2023

AUDITOR'S INDEPENDENCE DECLARATION TO THE MEMBERS OF THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been:

- i. No contraventions of the auditor independence requirements as set out in the Industrial Relation Act 1979 (WA) ("the IR Act") and the Industrial Relations Commission Regulations 2005 (WA) ("IRC Regulations"), in relation to the audit, and
- ii. No contraventions of any applicable code of professional conduct in relation to the audit.

SW Audit

SW Audit

Chartered Accountants



Richard Gregson
Partner

Perth, 11 September 2023

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

Opinion

We have audited the financial report of The Civil Service Association of Western Australia Incorporated (the Association) which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, and the declaration by the members of the Executive Committee.

In our opinion, the accompanying Financial Report presents fairly, in all material aspects, the financial position of the Association as at 30 June 2023, and its financial performance and its cash flows for the year ended on that date in accordance with:

- a) the Australian Accounting Standards to the extent described in Note 1(a); and
- b) Section 65 of the Industrial Relations Act 1979 ("The Act").
- c) In accordance with Section 74 of the Act, to the best of our knowledge and belief, no finance official has contravened or failed to comply with their duties throughout the year.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1(a) to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Association's financial reporting responsibilities the IR Act and the IRC Regulations. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



Information Other than the Financial Report and Auditor's Report Thereon

The Executive Committee members are responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2023 but does not include the Financial Report and our auditor's report thereon. Our opinion on the Financial Report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the Financial Report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Executive Committee members for the Financial Report

The Executive Committee of Members of the Association is responsible for the preparation of the Financial Report that gives a true and fair view in accordance with Australian Accounting Standards to the extent described in Note 1(a) and Section 65 of the Industrial Relations Act 1979, and for such internal control as the Executive Committee Members determine is necessary to enable the preparation of the Financial Report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Report, the Executive Committee of Members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee of Members either intend to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

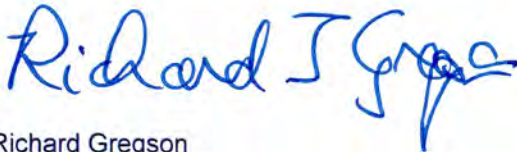
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

SW Audit

SW Audit

Chartered Accountants



Richard Gregson

Partner

Perth, 11 September 2023

CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTES	2023 \$	2022 \$
Revenue	2	8,769,714	8,681,045
Employee expenses		(7,116,038)	(7,045,630)
Legal fees		(74,085)	(117,801)
Depreciation expense	3	(330,966)	(378,414)
Bad debt expense		(7,065)	(7,875)
Other expenses from ordinary activities		(1,485,628)	(1,465,414)
Deficit for the year before income tax expense	3	(244,068)	(334,089)
Income tax expense	1c	-	-
Deficit for the year		(244,068)	(334,089)
<u>Other Comprehensive Income</u>			
Other comprehensive income for the year net of tax		-	-
Total comprehensive deficit for the year		(244,068)	(334,089)

The accompanying notes form part of these financial statements.

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	NOTE	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	4	1,687,384	1,582,900
Trade and other receivables	5	487,770	588,356
TOTAL CURRENT ASSETS		<u>2,175,154</u>	<u>2,171,256</u>
 NON-CURRENT ASSETS			
Property, plant and equipment	6	4,832,003	5,135,484
TOTAL NON-CURRENT ASSETS		<u>4,832,003</u>	<u>5,135,484</u>
TOTAL ASSETS		<u>7,007,157</u>	<u>7,306,740</u>
 CURRENT LIABILITIES			
Trade and other payables	7	609,832	642,215
Provisions	8	1,517,518	1,513,692
TOTAL CURRENT LIABILITIES		<u>2,127,350</u>	<u>2,155,907</u>
 NON-CURRENT LIABILITIES			
Provisions	8	68,323	95,281
TOTAL NON-CURRENT LIABILITIES		<u>68,323</u>	<u>95,281</u>
TOTAL LIABILITIES		<u>2,195,673</u>	<u>2,251,188</u>
NET ASSETS		<u>4,811,484</u>	<u>5,055,552</u>
 EQUITY			
Retained earnings	9	4,811,484	5,055,552
TOTAL EQUITY		<u>4,811,484</u>	<u>5,055,552</u>

The accompanying notes form part of these financial statements.

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

**STATEMENTS OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$	\$
Total equity at the beginning of the financial year	5,055,552	5,389,642
Deficit for the year	(244,068)	(334,089)
Other comprehensive income for the year	-	-
Total comprehensive deficit for the year	<hr/> (244,068)	<hr/> (334,089)
Total equity at the end of the financial year	<hr/> 4,811,484	<hr/> 5,055,552

The accompanying notes form part of these financial statements.

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$	\$
Cash Flows from Operating Activities		
Receipts from customers and members	8,625,464	8,748,428
Payments to suppliers and employees	(8,749,809)	(8,683,728)
Interest received	9,374	(14,279)
Net cash inflow from operating activities (Note 12 (b))	<u>133,719</u>	<u>49,769</u>
Cash Flows from Investing Activities		
Payments for property, plant & equipment	(29,235)	(87,686)
Net cash outflow from investing activities	<u>(29,235)</u>	<u>(87,686)</u>
Cash Flows from Financing Activities		
Repayment of borrowings	-	-
Net cash outflow from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents held	104,484	(37,917)
Cash and cash equivalents at the beginning of year	<u>1,582,900</u>	<u>1,620,817</u>
Cash and cash equivalents at end of year (Note 12 (a))	<u><u>1,687,384</u></u>	<u><u>1,582,900</u></u>

The accompanying notes form part of these financial statements.

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1 - STATEMENT OF ACCOUNTING POLICIES

a. Basis of preparation

These special purpose financial statements have been prepared in accordance with the Industrial Relation Act 1979 (WA) ("the IR Act") and the Industrial Relations Commission Regulations 2005 (WA) ("the IRC Regulations") and Australian Accounting Standards. The Association is a not-for-profit entity for financial reporting purposes.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures.

Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements have been prepared on an accrual basis and are based on historical costs. The amounts presented in the financial statements have been rounded to the nearest dollar.

The Civil Service Association of Western Australia Incorporated is a Trade Union registered under the Western Australia Industrial Relations Act 1979.

Going Concern

These financial statements have been prepared on a going concern basis which assumes continuity of normal activities of the Association, realisation of assets and settlement of liabilities in the ordinary course of Association for the next 12 months from the date of signing the financial statements.

b. New Australian Accounting Standards

Adoption of New Australian Accounting Standards and amendments

The adoption of new or amended accounting standards and interpretations issued by the Australian Accounting Standards Board (AASB) did not have any significant impact on the financial performance or position of the Association.

Future Australian Accounting Standards

New standards, amendments to standards or interpretations that were issued prior to the sign-off date and are applicable to future reporting periods that are expected to have a future financial impact on The Association include:

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

This Standard amends AASB 101 Presentation of Financial Statements (AASB 101) to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. For example, the amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. This Standard applies to annual reporting periods beginning on or after 1 January 2023. Earlier application is permitted.

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

The Association does not expect the adoption of this amendment to have a material impact on its financial statements.

AASB 2021-2: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates (amends AASB 7, AASB 101, AASB 108 & AASB Practice Statement 2)

This Standard amends a number of standards as follows:

- AASB 7: Financial Instruments: Disclosures to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;
- AASB 101: Presentation of Financial Statements to require entities to disclose their material accounting policy information rather than their significant accounting policies;
- AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;
- AASB Practice Statement 2, to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

Effective for annual reporting periods beginning on or after 1 January 2023.

No impact on reported financial performance or position and the amendments would lead to reductions in quantum of accounting policies disclosures to focus on key decision areas and material policies only.

c. Income Tax

The Association is exempt from the payment of income tax under the provisions of Section 50-15 of the Income Tax Assessment Act 1997.

d. Property, Plant and Equipment

Property, plant and equipment are stated at cost less depreciation. Items of property, plant and equipment are depreciated over their estimated useful lives commencing from the time the asset is held ready for use.

The gain or loss on disposal of property, plant and equipment is determined as the difference between the carrying amount of the asset at the time of disposal and the proceeds of disposal and is included in the results of the year of the disposal.

Items of property, plant and equipment, including buildings but excluding freehold land, are depreciated on a diminishing value basis over their estimated useful lives.

The depreciation rates used for each class of asset are as follows:

- | | |
|------------------------------|---------------|
| • Buildings and improvements | 1.5% - 11.25% |
| • Plant and equipment | 2.0% - 40% |
| • Motor vehicles | 18.75% |

The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount (note 1(d)).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

e. Financial instruments

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions of the instrument.

Financial assets

Contract assets and receivables

A contract asset is recognised when the Association's right to consideration in exchange goods or services that has transferred to the customer when that right is conditioned on the Association's future performance or some other condition.

A receivable is recognised if an amount of consideration that is unconditional is due from the customer (i.e. only the passage of time is required before payment of the consideration is due).

Initial recognition and measurement

The Association's financial assets include trade receivables and loans to related parties.

The Association's financial assets are classified as financial assets subsequently measured at amortised cost because both of the following conditions are met:

- the financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are 'solely payments of principal and interest' on the principal amount outstanding.

The classification of financial assets is performed at an instrument level at initial recognition of the financial asset.

The Association initially measures a financial asset at its fair value plus transaction costs. However contract assets and trade receivables that do not contain a significant financing component are measured at the transaction price as determined in accordance with the revenue policy in Note 1(m).

Subsequent measurement

Financial assets at amortised cost are subsequently measured using the effective interest rate (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

Derecognition

Financial assets are derecognised when the rights to receive cash flows from the asset have expired. For receivables and contract assets, The Association directly reduces the gross carrying amount of a receivable or contract asset when it has no reasonable expectations of recovering the receivable or contract asset in its entirety or a portion thereof.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Offsetting

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if the Association currently has a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the assets and settle the liabilities simultaneously.

Impairment

Expected credit losses (ECLs)

i. Debt instruments other than trade receivables

The Association recognises an allowance for ECLs for all contract assets, receivables and any other financial assets measured at amortisation cost. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the reporting unit expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

ii. Trade receivables and contract assets

For trade receivables that do not have a significant financing component, the Association applies a simplified approach in calculating ECLs. Therefore, the Association does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Association has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Financial Liabilities

Initial recognition and measurement

The Association's financial liabilities include trade and other payables, interest-bearing loans and borrowings.

The Association's financial liabilities are classified as financial liabilities subsequently measured at amortised cost.

These financial liabilities are recognised initially at fair value and net of directly attributable transaction costs.

Subsequent measurement

Financial liabilities at amortised cost

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

After initial recognition, trade payables and interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in profit or loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in profit or loss.

Liabilities relating to contracts with customers

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before the Association transfers the related goods or services. Contract liabilities include deferred income. Contract liabilities are recognised as revenue when the Association performs under the contract (i.e. transfers control of the related goods or services to the customer).

Refund liabilities

A refund liability is recognised for the obligation to refund some or all of the consideration received (or receivable) from a customer. The Association's refund liabilities arise from customers' right of return. The liability is measured at the amount the Association's ultimately expects it will have to return to the customer. The Association updates its estimates of refund liabilities (and the corresponding change in the transaction price) at the end of each reporting period.

Contingent liabilities and contingent assets

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an existing liability or asset in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain, and contingent liabilities are disclosed when settlement is greater than remote.

f. Impairment of Assets

At each reporting date, the Association reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of profit or loss and other comprehensive income.

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

g. Employee Benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave, long service leave and accumulating sick leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled. Non-accumulating sick leave is expensed to profit or loss when incurred.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

h. Segment Reporting

A geographical segment is engaged in providing products or services within a particular economic environment and is subject to risks and returns that are different from those of the segments operating in other economic environments. The entity operates in the one geographical segment being Australia and operates predominantly in the one industry segment being union services. A business segment is identified for a group of assets and operations engaged in providing products or services that are subject to risks and returns that are different to those of other business segments. Revenue is derived from the following:

- Membership subscriptions
- Property rental

i. Cash and cash equivalents

For cash flow statement purposes, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, and bank overdrafts. Bank overdrafts,

where applicable, are shown within borrowings in the current liabilities on the statement of financial position.

j. Trade and other Receivables

Receivables to be settled within 60 days are carried at amounts due. Trade receivables are recognised initially at fair value and subsequently measured at amortised cost, less provision for doubtful debts.

Collectability of trade receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. A provision for doubtful receivables is established when there is objective evidence that the Association will not be able to collect all amounts due according to the original terms of receivables.

k. The Association as lessor

The Association leases some rooms in their building to external parties.

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Upon entering into each contract as a lessor, the Association assesses if the lease is a finance or operating lease. The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases.

Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term. Rental income due under finance leases are recognised as receivables at the amount of the Association's net investment in the leases.

When a contract is determined to include lease and non-lease components, the Association uses the relative stand-alone price to allocate the consideration under the contract to the lease and non-lease components.

l. Trade and other payables

Liabilities are recognised for amounts to be paid in the future for goods or services received, whether or not billed to the Association or consolidated entity. Accounts payable are normally settled within 60 days.

m. Revenue from contracts with customers

Where the Association has a contract with a customer, the Association recognises revenue when or as it transfers control of goods or services to the customer. The Association accounts for an arrangement as a contract with a customer if the following criteria are met:

- the arrangement is enforceable; and
- the arrangement contains promises (that are also known as performance obligations) to transfer goods or services to the customer (or to other parties on behalf of the customer) that are sufficiently specific so that it can be determined when the performance obligation has been satisfied.

Membership subscriptions

For membership subscription arrangements that meet the criteria to be contracts with customers, revenue is recognised when the promised goods or services transfer to the customer as a member of the Association.

If there is only one distinct membership service promised in the arrangement, the Association recognises revenue as the membership service is provided, which is typically based on the passage of time over the subscription period to reflect the

Association's promise to stand ready to provide assistance and support to the member as required.

If there is more than one distinct good or service promised in the membership subscription, the Association allocates the transaction price to each performance obligation based on the relative standalone selling prices of each promised good or service. In performing this allocation, standalone selling prices are estimated if there is no observable evidence of the price that the Association charges for that good or service in a standalone sale. When a performance obligation is satisfied, which is either

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

when the customer obtains control of the good (for example, books or clothing) or as the service transfers to the customer (for example, member services or training course), the Association recognises revenue at the amount of the transaction price that was allocated to that performance obligation.

For member subscriptions paid annually in advance, the Association has elected to apply the practical expedient to not adjust the transaction price for the effects of a significant financing component because the period from when the customer pays and the good or services will transfer to the customer will be one year or less. When a member subsequently purchases additional goods or services from the Association at their standalone selling price, the Association accounts for those sales as a separate contract with a customer.

Levies

Levies paid by a member (or other party) in an arrangement that meets the criteria to be a contract with a customer is recognised as revenue when or as the Association transfers the funds. In circumstances where the criteria for a contract with a customer are not met, the Association will recognise levies as income upon receipt (as specified in the income recognition policy below).

Volunteer services

In circumstances where the fair value of the volunteer services can be measured reliably, the Association recognises the fair value of volunteer services received as income together with a corresponding expense where the economic benefits of the volunteer services are consumed as the services are acquired. Where the volunteer services will contribute to the development of an asset, the fair value is included in the carrying amount of that asset. During the year, the Association did not recognise any volunteer services as revenue because it could not reliably measure the fair value of those services.

Interest income

Interest revenue is recognised on an accrual basis using the effective interest method.

Rental income

Leases in which the Association as a lessor, does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the relevant lease term. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

n. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from, or payable to, the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

o. Comparative Figures

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Where required by Australian Equivalents to International Financial Reporting Standards, comparative figures have been adjusted to conform with changes in presentation for the current year.

	2023	2022
	\$	\$
NOTE 2 - REVENUE		
Disaggregation of Revenue		
- Subscription income	7,794,962	7,662,060
- Commission	2,227	56,420
- Lease income	957,915	957,416
- Other	14,610	5,149
	<hr/>	<hr/>
Total Revenue	8,769,714	8,681,045
	<hr/>	<hr/>
NOTE 3 – EXPENSES		
Deficit before income tax includes the following specific expenses:		
Employee expenses		
Holders of office		
- Wages & salaries	355,139	391,261
- Superannuation	40,841	44,661
- Leave & other entitlements	14,596	26,343
	<hr/>	<hr/>
	410,576	462,265
	<hr/>	<hr/>
Employees other than office holders		
- Wages & salaries	5,534,904	5,388,904
- Superannuation	701,147	711,687
- Leave & other entitlements	-37,729	11,370
- Separation & redundancies	-	-
	<hr/>	<hr/>
	6,198,322	6,111,961
	<hr/>	<hr/>
Total employee expenses	6,608,898	6,574,226
	<hr/>	<hr/>

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$	\$
NOTE 3 – EXPENSES (cont'd)		
Depreciation of property, plant and equipment	330,966	378,414
Affiliation fees – Unions WA	100,582	102,457
Auditors' remuneration - audit	13,350	14,928
Legal fees	74,085	117,801
Donations	3,000	6,000

NOTE 4 – CASH AND CASH EQUIVALENTS

Cash on hand	2,000	2,000
Cash at bank	1,613,708	460,360
Term deposits	71,675	1,120,539
	<hr/>	<hr/>
	1,687,384	1,582,900
	<hr/>	<hr/>

NOTE 5 – TRADE AND OTHER RECEIVABLES

Current

Trade and other debtors	336,990	484,340
Less: Provision for doubtful debts	(596)	(7,755)
	<hr/>	<hr/>
	336,394	476,585
 Prepayments	 <hr/>	 <hr/>
	151,376	111,771
	<hr/>	<hr/>
	487,770	588,356
	<hr/>	<hr/>

There are related party debtors of \$0 (2022: \$12,462) for CPSU, the Community and Public Sector Union (PSU Group) within trade and other debtors.

No debtors have been identified that will be receivable in more than six months.

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$	\$
NOTE 6 – PROPERTY, PLANT AND EQUIPMENT		
Land - at cost	365,147	365,147
	<u>365,147</u>	<u>365,147</u>
Buildings - at cost	10,388,502	10,388,502
Less: Accumulated depreciation	(6,317,621)	(6,080,031)
	<u>4,070,881</u>	<u>4,308,471</u>
Furniture, fittings and equipment - at cost	2,939,321	2,911,836
Less: Accumulated depreciation	(2,638,407)	(2,566,968)
	<u>300,914</u>	<u>344,868</u>
Motor vehicles - at cost	236,874	236,874
Less: Accumulated depreciation	(141,814)	(119,876)
	<u>95,060</u>	<u>116,998</u>
	<u><u>4,832,003</u></u>	<u><u>5,135,484</u></u>

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 6 - PROPERTY, PLANT AND EQUIPMENT (cont'd)

Movements in carrying amounts 2023

Movement in the carrying amounts for each class of property, plant and equipment between beginning and the end of the financial year ended 30 June 2023.

	<i>Land</i>	<i>Building</i>	<i>Plant & Equip</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance at the beginning of the year	365,147	4,308,471	344,868	116,998	5,135,484
Additions	-		27,485		29,235
Depreciation expense	-	(237,589)	(71,439)	(21,938)	(330,966)
Carrying amount at the end of the year	365,147	4,070,882	300,914	95,060	4,832,003

Movements in Carrying amounts 2022

Movement in the carrying amounts for each class of property, plant and equipment between beginning and the end of the financial year ended 30 June 2022.

	<i>Land</i>	<i>Building</i>	<i>Plant & Equip</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance at the beginning of the year	365,147	4,562,198	354,867	144,000	5,426,212
Additions	-	19,529	68,157	-	87,686
Disposals - net	-	(273,256)	(78,156)	(27,002)	(378,414)
Depreciation expense	-				
Carrying amount at the end of the year	365,147	4,308,471	344,868	116,998	5,135,484

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$	\$
NOTE 7 – TRADE AND OTHER PAYABLES		
Current		
Sundry creditors and accruals	609,832	642,215
	<hr/>	<hr/>
	609,832	642,215
	<hr/>	<hr/>
NOTE 8 - PROVISIONS		
Employee provisions – current		
Office holders		
- Provision for annual leave	68,899	54,654
- Provision for long service leave	129,907	129,556
	<hr/>	<hr/>
	198,806	184,210
Employees other than office holders		
- Provision for annual leave	562,980	566,928
- Provision for long service leave		857,835
	824,054	
	<hr/>	<hr/>
	1,387,034	1,212,564
	<hr/>	<hr/>
Total employee provisions – current	1,517,518	1,513,692
	<hr/>	<hr/>
Employee provisions - Non-current		
Provision for long service leave –		
- office holders	-	-
- Employees other than office holders	68,323	95,281
	<hr/>	<hr/>
Total employee provisions – non-current	68,323	95,281
	<hr/>	<hr/>
Number of employees at year end	70	74
	<hr/>	<hr/>

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

NOTE 9 – RETAINED EARNINGS

	2023	2022
	\$	\$
Accumulated surpluses at the beginning of the financial year	5,055,552	5,389,642
Deficit for the year	(244,068)	(334,089)
Accumulated surpluses at the end of the financial year	<u>4,811,484</u>	<u>5,055,552</u>

NOTE 10 - RELATED PARTY TRANSACTIONS

(a) Executive Committee

The names of the persons who held office as members of the Executive Committee at any time during the reporting year were:

Name	Position	
Rikki Hendon	Branch Secretary	Elected 1 st March 2021
Melanie Bray	Branch Assistant Secretary	Elected 1 st March 2021
Becky Anderson	Branch Vice President	Elected 1 st March 2021
Matthew Abrahamson	Branch President	Elected 1 st March 2021
Lewis Stevens	Branch Vice President	Elected 1 st March 2021
John Lamb	Branch Treasurer	Elected 1 st March 2021
Denise Henden	Executive Councillor	Elected 21 st April 2021
Kurt Mayerhofer	Executive Councillor	Elected 21 st April 2021
Leanne Reid	Executive Councillor	Elected 21 st April 2021
Jeremy Mowe	Executive Councillor	Elected 21 st April 2021
Rod Schoneveld	Executive Councillor	Elected 21 st April 2021
Anette Bohm	Executive Councillor	Elected 21 st April 2021

	2023	2022
	\$	\$
(b) Remuneration of Executive Committee Members		
The aggregate amount of remuneration received or receivable by members of the committee (including salaries) as listed in Note 12 (a) in respect of the management of the Association.	<u>485,478</u>	<u>462,265</u>

This remuneration is detailed in note 3.

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

(c) Other Related Party Transactions

Nil

NOTE 11 – COMMITMENTS

The Association has entered into non-cancellable operating leases with lease terms in excess of one year in respect of office equipment.

At reporting date the aggregate lease commitment was as follows:

Operating Lease Commitments

	2023 \$	2022 \$
(i) due within one year	75,398	76,367
(ii) due later than one year and less than two years	77,740	119,376
(iii) due later than two years and less than five years	3,250	33,775
	<u>156,388</u>	<u>229,518</u>

NOTE 12 – CASH FLOW INFORMATION

(a) Reconciliation of Cash

Cash and cash equivalents at the end of the financial year as shown in the cash flow statement is reconciled to the related items in the statement of financial position as follows:

	2023 \$	2022 \$
Cash on hand	2,000	2,000
Cash at bank	1,613,708	460,360
Term Deposits	71,675	1,120,539
	<u>1,687,384</u>	<u>1,582,900</u>

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

(b) Reconciliation of profit after income tax to net cash inflow/ (outflow) from operating activities

	2023 \$	2022 \$
Deficit for the year	(244,068)	(334,089)
Non-cash flows in surplus from ordinary activities		
Depreciation of property, plant and equipment	330,966	378,414
Bad debt expense	(7,065)	(7,875)
Change in assets and liabilities		
Decrease in trade and other debtors	141,345	89,735
Increase in prepayments	(39,605)	(2,341)
Decrease in trade and other payables	(32,383)	(107,279)
(Decrease)/increase in provisions for employee leave benefits	(23,132)	54,737
Net cash inflow from operating activities	133,719	49,769

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 13 - FINANCIAL INSTRUMENTS

(i) Interest Rate Risk

The Association is exposed to movements in market interest rates on short-term deposits. The policy is to monitor the interest rate yield curve out to 120 days to ensure a balance is maintained between the liquidity of cash assets and the interest rate return:

30/06/23	Weighted Average Effective Interest Rate	Floating Interest Rate \$	Fixed Asset Rate Maturing			
Financial Assets			Within 6 months \$	6 months to 1 year \$	1 to 5 Years \$	Over 5 Years \$
Cash	0%	2,000	-	-	-	-
Cash	0% to 0.1%	647,497	-	-	-	-
Cash	1.75%	966,211	-	-	-	-
Term Deposit	1.1%	-	20,000	-	-	-
Term Deposit	3.85%	-	-	51,675	-	-
		1,615,708	20,000	51,675	-	-

30/06/22	Weighted Average Effective Interest Rate	Floating Interest Rate \$	Fixed Asset Rate Maturing			
Financial Assets			Within 6 months \$	6 months to 1 year \$	1 to 5 Years \$	Over 5 Years \$
Cash	0%	2,000	-	-	-	-
Cash	0.05% to 0.1%	451,981	-	-	-	-
Cash	0.6%	8,379	-	-	-	-
Term Deposit	1.3%	92,267	-	-	-	-
Term Deposit	2.4% to 2.8%	-	-	1,028,272	-	-
		554,627	-	1,028,272	-	-

(ii) Credit Risk

The Association's maximum exposure to credit risk, excluding the value of collateral or other security, in relation to each class of recognised financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial statements.

The Association does not have any material credit risk exposure to any single debtor group or group of debtors under financial instruments entered into by the Association.

The effect of a 1% movement in interest rates on \$1,687,384 would be an extra \$16,874 income if interest rates rise or cost if interest rates fall.

(iii) Market Risk

All trade and other payables are due within 3 months.

THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

NOTE 14 – ASSOCIATION DETAILS

The principal place of business of the Association is:

Level 5, 445 Hay Street, Perth Western Australia 6000.

NOTE 15 – EVENTS AFTER REPORTING PERIOD

No other matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the Association's operations, the results of those operations, or the Association's state of affairs in future financial years.

NOTE 16 – CONTINGENT LIABILITIES

The association is not aware of any contingent liabilities since the end of the reporting period.

Auditor's Report
THE CIVIL SERVICE ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED
DETAILED OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
<u>INCOME</u>		
Members' subscriptions	7,794,962	7,662,060
Interest on investments	9,374	(14,931)
Miscellaneous income	5,236	20,080
Lease income	957,915	957,416
Commission income	2,227	56,420
TOTAL INCOME	8,769,714	8,681,045
<u>EXPENDITURE</u>		
Advertising	4,830	6,492
Affiliation fees	100,582	102,456
Audit & accounting	18,952	14,242
Bad debt expense	7,065	7,875
Bank charges	57,786	55,883
Books & Publications	6,258	5,446
Cleaning & domestic	111,051	111,523
Computer expenses	340,358	281,286
Council expenses	40,387	37,612
Courier services	153	8
Covid 19 expenses	1,073	1,342
Depreciation	330,967	378,414
Donations	3,000	6,000
Fuel, light & power	144,467	134,869
General expenses	11,248	12,538
Insurance	71,796	135,285
Journey cover	151,644	164,269
Legal fees	74,085	117,801
Maintenance	124,668	143,701
Media monitoring	921	1,743
Membership fees & levies - shoprite	10,482	10,766
Motor vehicle costs	39,322	41,982
Photocopy cost	11,733	18,207
Postage	7,407	6,328
Promotions	4	1,674
Rates & taxes	108,584	108,281
Regional visits	1,127	126
Security	5,452	4,465
Special projects	52	1,381
Staff amenities	7,027	6,795

Staff counselling	16,581	12,023
Staff expenses	7,116,038	6,974,249
Staff training	16,083	33,957
Stationery	6,482	5,489
Storage facility	10,074	9,760
Subscriptions	11,800	6,462
Telephone	31,559	38,279
Travelling expenses	694	371
Web development costs	9,990	7,799
Workplace representatives training	2,001	7,957
TOTAL EXPENDITURE	9,013,783	9,015,134
LOSS FOR THE YEAR	(244,068)	(334,089)



CPSU/CSA
Annual Report

2022/23

Contents

4	Executive Summary
5	Our Purpose
	Our Values
	Theory of Union
6	Delegate Led
11	Breakthrough Campaigns
15	Member Support
19	Capacity Building
20	Political
25	Industrial
27	Systems



Executive Summary

The 2022-23 financial year was marked by positive change for the CPSU/CSA. For the first time since 2018-19, our operations were not deeply impacted by COVID-19. Public sector workplaces, however, are forever changed. Workers returned to the workplace following the lifting of public health directions but CPSU/CSA members sought to retain the positive flexibilities established during the pandemic. Members campaigned for and secured improved entitlements to work from home, facilitating more equitable workforce participation and greater work-life balance.

The past year was also one of powerful collective member action and phenomenal delegate leadership. Child Protection members in Bunbury walked off the job for safe, sustainable workloads that enable best practice work with vulnerable children and families. Youth Custodial Officers took strike action to secure measures ensuring the safe operation of Banksia Hill Detention Centre in the face of below optimal staffing levels. Members across the sector, in locations ranging from the Kimberley to the Great Southern, participated in localised industrial action in pursuit of a better offer for their industrial agreement. Perhaps most notably, CPSU/CSA members stood with their Public Sector Alliance union comrades and rallied in their thousands on the steps of Parliament House for better public sector pay. Delegates engaged in strategic decision making, mobilised their colleagues to exercise their collective power and were essential to the success of these actions.

The impact of CPSU/CSA member action was enormous. They grew the profile of our members and their issues, facilitated important conversations with political and departmental decision makers, and secured significant wins - including multiple shifts in the Government's Public Sector Wages Policy. Thanks to union members, public sector workers secured pay rises at least three times greater than those available under the \$1000 capped wage increases in place in 2022.

As we move into the next financial year, more change is in the air. Our state government has new leadership and has shifted its narrative in a number of policy areas of importance to CPSU/CSA members. The next Government Wages Policy Review process is imminent - and a state election is on the horizon. We look forward to working with delegates and members to build collective power and make the most of the opportunities to win that await us in 2023-24.



Rikki Hendon
Branch Secretary



Matthew Abrahamson
President



Our Purpose

The CPSU/CSA is a union of members working to deliver public services in WA. The purpose of our union is to develop the capacity and confidence of members to collectively build and maintain power in their workplaces. We exercise this power to win improved industrial and workplace rights, fairness and dignity. Strong union workplaces deliver better public services for WA.

Our Values



1. Equity

We acknowledge imbalances of power within our society and seek for all people to be able to access the opportunities and support they need to reach their full potential and lead their lives with dignity.



2. Justice

We pursue fair and just treatment for people in and beyond the workplace.



3. Respect

We celebrate diversity, genuinely listen to each individual voice, and treat all people with respect and dignity.



4. Solidarity

We support and stand with others in their struggle for justice.



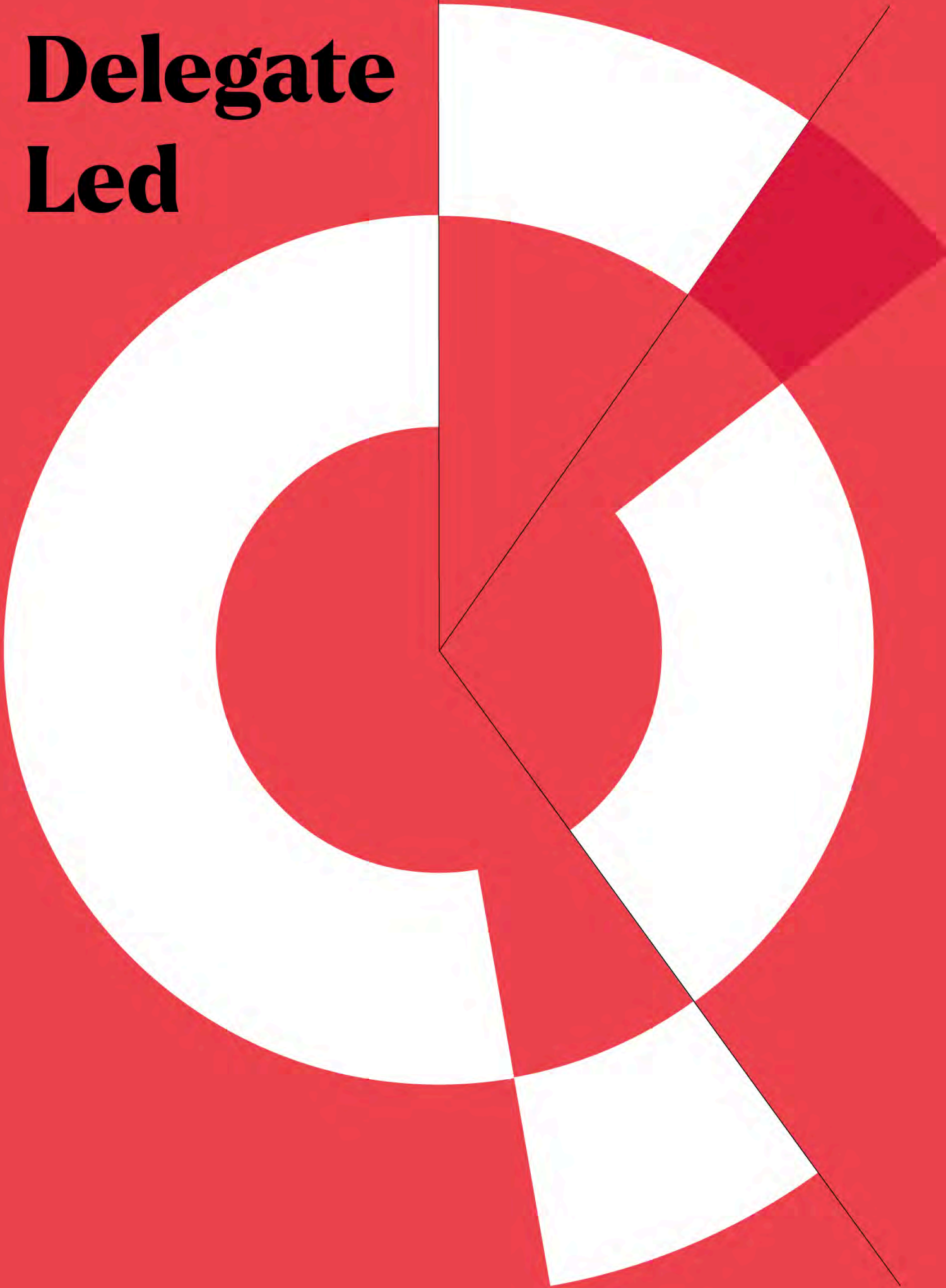
5. Integrity

We act with transparency and accountability, and always in the interests of members.

Theory of Union

If we organise and mobilise members to build action at scale, and align worker and community interests, we will pressure the government to improve public sector jobs and service delivery.

Delegate Led



Delegate Led

The Delegate Led model of organising employed at the CPSU/CSA aims to deliberately and permanently redistribute power to union members in their workplaces. We do this by growing the base of members who have a lived experience of what it takes to win. We provide structures and experiences which motivate and empower delegates to take responsibility for the outcomes in their workplace by building and leveraging the power of purposeful relationships with their colleagues.

The 2022-23 financial year saw continued work towards this goal, with new delegates being recruited and mentored across: Department of Justice; WA

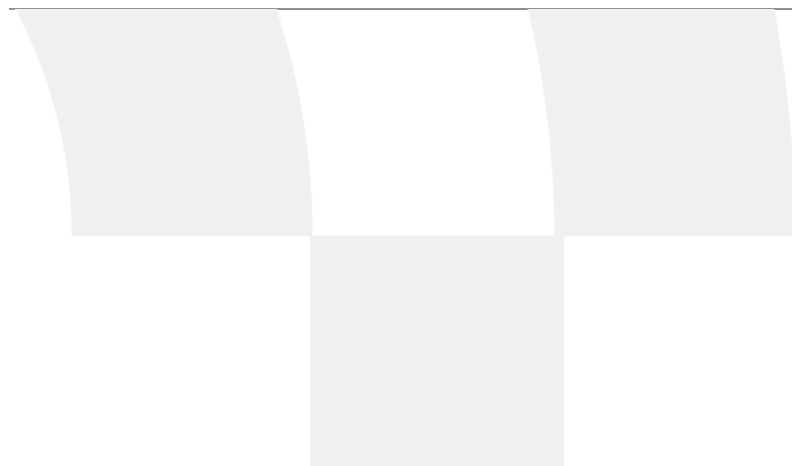
Police; Department of Mining Industry Regulation and Safety; and Department of Education (Schools and Regions)

Members and delegates grew union power and secured important collective outcomes around local widely and deeply felt workplace issues, as well as through participation in the Your Union Agreement campaign and Public Sector Alliance joint actions to shift the Government on public sector pay.

Ambitions in focus

Department of Justice

Ambition(s)	Achievement
50% of Members in Delegate Led Agencies attend a union even in the past 12 months	Picket lines held at lunchtime or before shift at Casuarina, Hakea, Bunbury and Bandyup Women's Prisons as part of the Your Union Agreement 2022 campaign's "8 Hours of Power" action.
70% of Delegates recruit members. All delegates are able to demonstrate they have taken the first steps prior to contacting the Union in order to resolve issues in the workplace.	Nine new delegates were recruited in the Courts Directorate to demonstrate power in their workplace to address various local issues. These delegates have in turn recruited members to build the collective power of the union in their workplace
100% of delegates clearly understand their role as being a representative of union members in their workplace	Delegates at the State Solicitor's Office ran PUMs to educate members' about flexitime and raised the barriers to accessing this industrial entitlement at the JCC. This has improved members' utilization of this entitlement.
86% of Delegates regularly communicate in person with members in their workplace to seek feedback and build community	Electronic Monitoring Officer and Community Work Officer Delegates have been at the forefront of negotiations and provided feedback to their membership and canvassed members' opinions on claim items for their Agency Specific Agreements



WA Police

Ambition(s)	Achievement
50% of Members in Delegate Led Agencies attend a union even in the past 12 months	Delegates conducted over 17 PUMs to help achieve this, in line with the ambition
70% of Delegates recruit members.	Delegates in the Police Assistance Centre (PAC) have been responsible for recruiting 12 new members in their workplace over the past year, in turn building power in their workplace.
80% of delegates regularly communicate in person with members in their workplace to seek feedback and build community.	Delegates pursued access to their Broadcast Email facilities entitlement at the JCC, bolstered by communications with the broader membership via Paid Union Meetings. This work has resulted in greater access to email facilities which has improved the delegates' communications with their members and potential members
80% of delegates are able to identify their workplace delegates.	
All delegate-led cohorts secure access to and regularly utilise their employers' broadcast email facilities	

Departments of Mines, Industry Regulation and Safety

Ambition(s)	Achievement
100% of delegates clearly understand their role as being a representative of the Union in their workplace.	Delegates are actively working to resolve issues in relation to the application of Travel Allowance; overuse of Fixed Term Contract employees; and the over-utilisation of labour hire personnel when direct, permanent employment is the industrial priority.
Delegate-Led area plans identify, and seek to address through organizing, localised widely and deeply felt issues related to our whole of union good jobs ambitions	
100% of EDCs and JCCs are run by delegates	DMIRS delegates are regularly chairing and running their EDC and JCC.
80% of delegates conduct inductions in their workplace.	DMIRS delegates are regularly running inductions in various local workplaces.

Department of Education (Schools and Regions)

Ambition(s)	Achievement
100% of EDCs and JCCs are run by delegates	Delegate participation in JCCs and EDCs is at an all-time high.
Delegate-Led area plans will identify and seek to address through organising localised widely and deeply felt issues related to our whole of union good jobs ambitions	The Department of Education (School Support Officers) CSA Agreement 2022, expanded the classification bands from a Level 5 to a Level 7, creating opportunities for better career pathways and a greater recognition of work value. The new agreement also now allows for a school support staff member to request the creation of a School Workload Advisory Committee, where previously they could only participate if one was already operating.
100% of delegates clearly understand their role as being a representative of union members in their workplace	<p>The Managers of Corporate Services delegates continue to put pressure on the Department to improve the process of properly classifying school support staff. This has resulted in two MCS delegates now being part of the MCS reclassification panel which is a significant win.</p> <p>The ICT Working Group and the Youth Worker Working Group have been established, creating a space for workplace leaders to raise and problem solve challenges specific to these roles when engaging with the Department.</p>

Spotlight on: Banksia Hill Detention Centre

Significant work was undertaken with members at Banksia Hill Detention Centre during the 2022/23 financial year. Chronic staffing shortages and the absence of a model of care to underpin operations at the Centre contributed to increased hours in cell for detained young people, an escalation in disruptive behaviour and a series of critical incidents. These resulted in serious risk to the psychosocial and physical safety of members, with rates of assault on youth custodial staff 100 times those on workers at adult custodial facilities.

In the face of these challenges, Delegates brought members together to fight for improved safety measures and solutions to attract and retain Youth Custodial Officers to undertake their important work with young people in detention.

Banksia Hill delegates participated in good faith bargaining for better safety measures through the negotiations for their industrial agreement. After almost a year of bargaining and following the receipt of several inadequate offers on safety, the Banksia Hill delegate bargaining team decided, with overwhelming member support, to call strike action on the 9th of March 2023. Members walked out onto the grass and stood firm in their action, returning only when directed following proceedings at the WA Industrial Relations Commission.

This powerful collective action attracted enormous media attention and placed significant pressure on political and departmental decision makers. It also triggered the intervention of the WA Industrial Relations Commission in the frustrated bargaining

Spotlight on: Banksia Hill Detention Centre

process. Further engagement at the Commission over the following month enabled the development of new mutually agreed Adaptive Operational and Staffing Dynamics for Banksia Hill Detention Centre. This document mandates how operations at the Centre are undertaken when staffing levels fall below optimum levels and supports the implementation and maintenance of a culture of workplace health and safety. This was a hard fought and significant win, achieved through strong delegate leadership and member action.

On the evening of the 9th of May 2023 a major riot involving 49 detainees erupted at Banksia Hill Detention Centre and continued for more than 12 hours. The incident placed the safety of staff and young people in the Centre at risk and resulted in significant damage to the facility. The Union critiqued the political response demonizing young people in detention and renewed its calls for safe staffing and procedures, the implementation of a therapeutic model of care and investment in fit for purpose infrastructure.

On 22 June 2023, newly appointed Premier, Rodger Cook, and Minister for Corrective Services, Paul Papalia, announced a range of measures to enhance safety and welfare at Banksia Hill Detention Centre, including a review of infrastructure needs in Western Australia's youth justice system and measures to increase staffing. This welcome shift in the Government's narrative on Banksia Hill Detention Centre to one of workplace health and safety, improved staffing and genuine rehabilitation was achieved, in no small part, thanks to the sustained action and pressure brought to bear by members and delegates at Banksia Hill. As at the end of the financial year, union delegates were seeking consultation on all proposed changes to the youth justice system, to ensure their efficacy in facilitating genuine rehabilitation for young people in detention.





**Breakthrough
Campaigns**

Breakthrough Campaigns

Breakthrough campaigning aims to build a strong, active membership that has lasting power to influence decision makers and win. It seeks to achieve this through the:

- implementation of effective campaign strategies and structures in areas with widely and deeply felt workplace issues;
- identification and development of workplace leaders; and
- recruitment and mobilisation of members to take action and demonstrate power.

Every Child Counts

In the 2022/23 financial year, members in Child Protection continued the fight for a fair and just child protection system in WA. This fight evolved over the course of the year. Greater emphasis was placed on securing practical measures to attract and retain workers in light of high rates of staff vacancy across the state, and workplace leaders made the call to diversify our potential pathways to success. Strategies deployed over the course of the year included:

- Local industrial action and political engagement (e.g. Bunbury walk-off and MP meetings);
- Aligned campaign participation to amplify our message and secure competitive pay to attract and retain skilled workers (e.g. public sector wages campaign);
- Utilising the Western Australian Industrial Relations Commission (WAIRC) to address alleged breaches of the Workload Management Order and progress conversations about unsafe workloads and under-resourcing with the Department of Communities; and
- Joining our CPSU comrades from other jurisdictions to lobby for a National Child Protection Workforce Plan to address Australia-wide skilled Child Protection staff shortages.

Members carried out these strategies by taking part in significant collective action, which attracted media attention and exerted pressure on key political and departmental decision makers. Delegates also attended the WAIRC to contribute to the proceedings, and met directly with Members of Parliament, including:

- State members in the SouthWest and Great Southern about the impact of under-staffing and unsafe workloads on local families and children in crisis;
- The new WA Minister for Child Protection, Sabine Winton; and
- Federal Members of Parliament in Canberra as part of our federal union's campaign for a National Child Protection Workforce Plan.



EVERY CHILD COUNTS HIGHLIGHTS 2022/ 23



AM BITION :

THREE SIGNIFICANT COLLECTIVE
ACTIONS ARE UNDERTAKEN PER
YEAR IN CAMPAIGN AREAS

Every Child Counts

Ambition: Secure at least one significant win on a widely and deeply felt issue every 12 months

Campaign efforts secured important wins over the 2022/23 financial year, notably:

Family Support Officers (FSOs) were finally recognised for their critical work with vulnerable children and families, securing a reclassification from Level 1 to Level 2 to redress their historic undervaluation. This outcome is the culmination of several past attempts to resolve the issue and, most recently, concentrated representations to both the Department of Communities and former Minister for Child Protection, Simone McGurk. Delegates Jodie Scott, Karis Graham and Tina Lorite were heavily involved in this work, highlighting the gendered nature of their under-classification and impressing upon decision makers the need to right this wrong by appropriately remunerating workers in this female-dominated occupational group.

On 22 June 2023, Minister Sabine Winton announced a \$3.7 million attraction and retention incentive (**ARI**) **package for frontline Child Protection and Family Support workers** in the Kimberley, Pilbara, Mid-West Gascoyne, Goldfields-Esperance and Wheatbelt regions. Workplace union delegates had strongly advocated for the provision of ARIs as an interim measure to deal with hard-to-fill staff vacancies. The package is a step in the right direction in that it has the potential to significantly ease workload pressures on CPSU/CSA members and improve outcomes for families in the districts where they apply. However, stubborn staff vacancies and high workloads still feature in the Great Southern, South West and Metropolitan areas, which do not receive the benefit. At the end of the financial year, advocacy had commenced to have the ARI package extended to these regions, as well as a broader range of occupational groups.





Member Support

Member Support

The Member Support model aims to equip and empower members and delegates to be able advocates; participate in union campaigns, actions and events; and access effective advice and assistance. In doing so, it seeks to deliver a strong individual member union experience and foster an educated and empowered union culture.

Ambition

- 80% of members are satisfied with assistance received in resolving individual matters
- Where individual matters are identified as winnable, 80% result in a win or partial win

UnionLink provides industrial advice and support to financial members of the CPSU/CSA. Consisting of 5 Industrial Advisors, they operate a telephone advice line and respond to members via a shared email inbox.

UnionLink continues to provide members with a high level of service to resolve their workplace matters. As per the CPSU/CSA's Strategic Plan, UnionLink has targets for satisfaction rates on individual matters and in identifying winnable matters to best assist members, and supports delegates to provide effective individual representation in the workplace.

UnionLink also operates as a referral service to other areas of the Union. This can be for collective matters in the workplace or for industrial matters that require representation. For the 2022/23 financial year, the team have played an important role in updating member resource documents, to ensure that the advice provided is consistent across the Union, which is a key contribution from the team for the CPSU/CSA's Strategic Plan.

Notable achievements for 2022/23:

- Protected and enforced members rights on Parental Leave and return to work provisions.
- Ensured that overpayments were correct and compliant with the relevant industrial clauses.
- Secured favourable outcomes on disciplinary matters where members did not meet membership qualification.

- Assisted members in securing part-time working arrangements contrary to employers positions on requests.
- Supported members in lodging disputes on fitness for work, applicable allowances and leave entitlements.
- Assisted members in securing working from home arrangements.
- Other matters that UnionLink assisted and provided advocacy on included:
 - Bullying and grievances
 - Workplace Health and Safety
 - Public Sector Standards
 - Conversion to Permanency
 - Interpretation of Agreements and Awards.

Ambition: All members receive annual pay increases through collective bargaining

Your Union Agreement 2022 (YUA)

Approximately 45% of CPSU/CSA members are in Member Support agencies. These members were highly engaged in the YUA campaign during 2022-2023 with, on average, 50-55% of participants at YUA mass members meetings or rallies being from Member Support agencies. This reflected the importance of key log of claim issues, particularly the growing gap between CPI and public sector wages growth. Delegates were key drivers in boosting member engagement throughout the campaign, running paid union meetings, speaking with members in their workplaces and recruiting new members. Staff provided support with coaching and training, running special joint Elected Delegate Committee (SJEDC) meetings, facilitating access to resources to run actions and supporting the growing delegate network.

Delegates at the Department of Water and Environmental Regulation (DWER) were highly active in the YUA campaign, setting up weekly actions in the lead up to the 17 August 2022 rally at Parliament

Member Support

House, including a 'where's my slice of the pie' meet and greet event, creating meme posters and over 100 badges to share with members at rallies and to wear in workplaces. Up to 20% of DWER members took part in YUA campaign activities as a result of the delegates' dedication.

Dental Technicians

Dental Technician members took industrial action in April 2023 to secure a fair offer from the government for the Dental Technicians - CSA Industrial Agreement 2022. WA Dental Technicians highlighted that they are paid significantly less than their interstate peers and they called on the government to deliver a fair wage outcome that would adequately address the gap in their sector.

Members wore red and held signs asking for equal pay and drawing comparisons to higher pay rates in other jurisdictions. Dental Technicians rejected the first offer by the Government, requesting more details and a commitment to a review of their pay-scale within the life of the agreement. Before the action, there were significant delays in the negotiations. This action secured a prompt response from the employer and a second offer outlining a review that would begin within six months of the registration of their new agreement. Dental Technicians voted to accept the second offer.

Ambition: Where EDCs and JCCs are already established in member support areas, 100% are run by delegates by 2022

The independent JCC model established by delegates in Member Support agencies in recent years now forms the basis for a training package rolled out to delegates in the Department of Transport and in the Mental Health Commission in early 2023. This included training in using the briefing note system, with sample items for common issues and on building power within the JCC through a structured approach to developing and presenting key items. At this stage, the final two Member Support delegate groups are transitioning to running their own JCCs, with input and coaching from CSA staff where needed.

The DWER delegate team have a strong track record of taking a measured, professional and thorough approach to their work as a delegate team. In 2022-2023, they were methodical, consistent, and ultimately successful, in their approach to engaging senior management at DWER in reviewing and improving consultation processes in line with the Agreement clause. CSA staff provided support through coaching, industrial advice and guidance.

Ambition: 20% of delegates demonstrate they have taken the first steps prior to contacting the union in order to resolve issues at the workplace

Delegates Chat

The Delegates Chat on-line network for Member Support delegates has now grown to over 70 delegates, around 1 in 3 of all delegates in Member Support agencies. This financial year has seen several responses to requests to provide sample best practice policies, and policy traps to avoid, especially around industrial entitlements such as flexible working arrangements, leave management and the right to consultation. Delegates share wins and challenges through their involvement in the network, providing mentoring and support to newer delegates. As the majority of delegates in Member Support agencies come from agencies with under five delegates, the network is a valuable source of advice and support.

The delegates network also stepped up to help a member in an agency with no current delegates, with several delegates volunteering to provide support for her in a meeting with management.

The delegate network also ensured that emerging issues can be quickly shared and addressed across multiple agencies, such as ensuring that agencies were consistent in paying superannuation on the \$3000 bonus payment.

Perth Zoo

In late 2022, members at the Perth Zoo raised concerns about workload that were impacting on members' health. Two new delegates have stepped

Member Support

up and delegates have run paid union meetings and worked through the JCC and with Zoo management to establish a formal workload review process and raise issues in a structured, evidence-based approach.

Department of Finance

Department of Finance members demonstrated their high levels of engagement with over 100 attending a paid union meeting as part of the YUA campaign and over 220 attending a paid union meeting on workload issues. All credit to the hard work of the growing delegate team at Finance.

Ambition: 15% of members participate in broader union campaigns by the end of 2022

During the 2022 YUA campaign, high turnouts were recorded from Member Support agencies at Your Union Agreement events. Support was strong for Public Sector Alliance actions as well with a high turnout rate at Royal Perth on 20 July to demonstrate

solidarity. Member Support delegates also met three times during July-August 2022 to share ideas for campaign actions. Staff provided support for regional events as part of the August rally, linking delegates and activists with regional activists in other unions to ensure colourful and impactful actions.

In GESB, nearly 100% of members adopted the email signature campaign graphic. Dental workers in several clinics sent in photos of campaign actions and members based in Cannington protested outside the office of Minister for Industrial Relations, Bill Johnston. Staff provided coaching and access to resources to support delegates and activists.

Eleven new delegates stepped up across in December-January 2022 as the bargaining campaign came to a close.



Capacity Building

Capacity Building

Ambition: 95% of delegates to have participated in a delegate training course or other development program by 2022

During the 2022-2023 financial year, 131 delegates participated in the Stage One two day introductory training and other development programs. In person delegate training was welcomed back for the first time in 2 years, including for Regional Delegates in Bunbury. The Team is conscious of ensuring both online and in person training is continued to satisfy the preferences of delegates.

998 members and delegates participated in training or other development program opportunities. Of note was the increased interest and participation in training on the Work Health and Safety Act 2020 and Mental Health in The Workplace. Overall there was an 11% increase in delegates undertaking training in 2022-2023 compared with the previous financial year, not including the 134 delegates who trained to deliver Paid Union Meetings as a part of YUA.

Ambition: Develop a CPSU/ CSA delegate training and development program that reflects the union's strategic plan by April 2020

In addition to the existing introductory course and advanced courses in Consultation, Strategy and Campaigning, new advanced delegate training courses were developed over the year and are now scheduled

for delivery in the coming financial year, including Advanced Representation and Advanced Recruitment Training along with new Delegates tools and Guides on Workload, Bullying and the Dispute Resolution Procedure.

Ambition: Delegates in regional areas access training at the same rates as their metro counterparts by 2022

Delegates' introductory courses are scheduled and delivered monthly, either in person or on-line on a rotational basis, increasing the number of opportunities for regional delegates to participate. The ever popular professional development courses are also delivered in a mix of on-line and in person modes to further increase accessibility for all members. The team has also contributed to the Regional Entitlements Paid Union Meetings, a further opportunity for regional delegate participation in their union.

Political



Political

The Western Australian State Government plays a key role in the working lives of CPSU/CSA members, setting the legislative, budgetary and policy framework within which state public sector workers operate. Political and community stakeholder strategy and engagement is therefore a critical area of our Union's work. We seek to influence the Government to deliver good jobs by:

- Building and maintaining political and community stakeholder relationships;
- Developing and strengthening alliances within the union movement: and
- Equipping delegates and activists to participate in effective campaigning and engagement, supported by our professional organising, industrial, and communications and engagement staff.

The CPSU/CSA participates in a range of forums to further our strategic objectives, including:

- UnionsWA Council and Executive
- Public Sector Alliance
- WA Labor Advisory Council (WALAC)
- CPSU SPSF Federal Executive and Council
- ACTU Womens' Committee
- ACTU campaign/ project-specific forums

Submissions

The CPSU/CSA provides submissions to peak bodies, Governments and Parliaments to advance the objectives and campaigns of our members to improve their work life and conditions, and the public provision of services for all Western Australians. Key submissions made during the past financial year include:

- The 2023/24 WA State Budget submission, which made 24 recommendations to Western Australian Government on Wages Policy and the Departments of Communities, Justice and Health.

- The Australian Senate Select Committee on the Provision of and Access to Dental Services submission, which made 26 recommendations about public sector service delivery and how to improve access to it.
- The Australian Human Rights Commission's Youth Justice and Child Wellbeing in Australia project, which made 17 recommendations about early intervention supports, workforce strategies and youth detention centre operations.
- The Independent governance review of the Health Services Act 2016, which made 7 on system governance, structure, resourcing and service delivery in line with the Sustainable Health Review.

These submissions were directly relevant to our "good jobs" ambitions seeking public rather than privatised service investment and increased FTE in workload campaign areas.

Ambition: No further forced redundancies are implemented by the McGowan government.

Work was undertaken on the Review of Part 6 of the Public Sector Management Act 1994, which deals with the redeployment and redundancy of public sector employees, in 2022-23, continuing on from the previous year. The CPSU/CSA and the Public Sector Commission met on several occasions in the latter half of 2022 and exchanged correspondence across the course of the financial year regarding what a model redeployment and redundancy process should look like. As at the end of the financial year, a draft model process had been substantially developed and was to be the subject of further consultation with public sector employers.

Political

Ambition: Ensure a review of the Public Sector Management Act enables an empowered worker voice, and removes distinction between public servants and government offers.

The CPSU/CSA participated in a series of substantial discussions with the Public Sector Commission in the 2022-23 financial year regarding its priorities for reform of the Public Sector Management Act 1994. Those priorities include:

- Establishing one Code of Conduct for the sector;
- Removing potential impediments to permanency;
- Ensuring consistency in the application of Public Sector Standards and responses to breach claims, and enabling decisions made about a breach appealable to the WAIRC;

- Broadening access to the WAIRC;
- Creating consistent disciplinary process and actions;
- Preventing the misuse of retirement on grounds of ill health; and
- Ensuring continuity of industrial rights and protections for employees affected by machinery of government changes.

A substantive response from the Public Sector Commission and the development of next steps are anticipated in the new financial year.

Spotlight on: Public Sector Pay

Ambitions:

- **Secure an improved wages policy that facilitates outcomes exceeding Perth CPI.**
- **At least one significant whole of union collective action on a sector-wide issue requiring political action to win.**

After rejecting an inadequate first offer from the Government late in the previous financial year and spurred on by growing cost-of-living and attraction and retention challenges, CPSU/CSA members escalated campaign action in pursuit of better public sector wages in the second half of 2022. In addition to their own workplace actions, members attended stop work meetings at public hospitals in July in solidarity with Public Sector Alliance comrades from the United Workers Union and Health Services Union. These actions attracted strong favourable media coverage and helped build momentum for a Public Sector Alliance rally at Parliament House on August 17.

On Sunday 31 July 2022, in response to mounting political pressure in the lead up to the rally, Premier Mark McGowan announced a revised public sector wages policy of 3% increases per annum for two years plus a one-off \$2,500 cost of living payment. Despite being an improvement on the previous policy (2.5% plus either an extra 0.25% or a sign-on bonus of \$1,000), CPSU/CSA members and Public Sector Alliance partners stood firm, declaring the shift insufficient and proceeding with the rally as planned.

On Wednesday 17 August 2022, more than 5000 public sector workers descended on Parliament House to rally for better pay. CPSU/CSA members from a wide variety of agencies turned out in force to listen to passionate speakers from Public Sector Alliance unions, including Child Protection delegate Melissa Watson, drive home the need for real wage increases to our state's political decision makers.

Spotlight on: Public Sector Pay

Within a month of this powerful collective action, the McGowan Government was forced to move on wages for a third time in less than a year, announcing a further revised policy on 14 September 2022. The new policy provided for back-paid increases of \$3160 per annum pro rata for workers on salary levels attracting under \$104,000 and 3% per annum pro rata for those on levels above this threshold, plus a one-off \$3,000 lump sum cost of living payment for all workers.

Several Public Sector Alliance partners received and decided to accept offers under the new policy. Members participated in an online mass meeting to reflect on the situation and determined to take industrial action on our own to get the best offer possible on the table.

Members from all over the state participated in localised industrial actions, including work-to-rule, walkouts and sit-ins as part of our “8 Hours of Power” Day of Action on the 26th of October 2022. The day concluded with a march through the Murray Street Mall. The action attracted very strong media attention and played an important role in refocusing Government’s efforts on producing an offer for our members.

The second and final offer for the Public Sector CSA Agreement materialised on 23 November 2022. In addition to the wages policy pay offer, which delivered pay rises at least three times greater than those available under the \$1000 policy in force just over a year prior, it included:

- Arrangements for public health emergencies: Up to 20 days of paid leave where a Public Health Emergency and/or Serious Public Health Incident exists.
- Improved personal leave provisions to support mental health, featuring: 2 days (15 hours) non-cumulative portion of personal leave being made cumulative; a requirement for Employers to assess and manage psychosocial hazards and ensure managers and supervisors have appropriate training; capacity to use personal leave for planned purposes
- A right for all employees to request Working-From-Home arrangements, and for approval to be subject to consistent, defined factors.
- New Workload Management sub-clause affirming the right of employees not to engage with

work-related communications outside of paid work time; specifying that employees shall not be disadvantaged for observing this right; and committing employers to minimising work-related communications outside an employee’s ordinary or rostered hours.

- An additional two Paid Union Meetings a year taking the total to four
- Quarterly notification of new employees in the public sector
- Superannuation contributions on unpaid parental leave extended from 12 weeks to 24 weeks
- 3 days paid compassionate leave for early pregnancy loss
- Increase Remote Locations Allowance to \$4,000 per annum
- Removal of junior rates in salary schedule
- Extend applicability of overtime allowance to General Division Level 7 and equivalent
- Up to three days of non-cumulative paid Foster Carers’ Leave per year
- Review the methodologies for Motor Vehicle and Travel Allowances
- A review of public sector regional entitlements
- A joint review of specified callings framework to identify opportunities for professional positions in the public sector which may be eligible.
- Gender pay equity reviews through the Peak Consultative Forum.
- Safeguard hard-won Agreement entitlements by lifting them into Awards.

The offer was put to a ballot of members and declared accepted by an overwhelming majority at the close of polls on Friday 16 December 2022. Offers for the “satellite” agreements negotiated in parallel to the Public Sector CSA Agreement were also received and balloted between December 2022 and April 2022. As at 30 June 2023, the following agreements negotiated as part of “Your Union Agreement” were registered with the WA Industrial Relations Commission, with a further six expected to be registered early in the following financial year. Preparations are also underway to recommit to the Public Sector Alliance and participate in the next Government Wages Policy Review in the latter half of 2023.





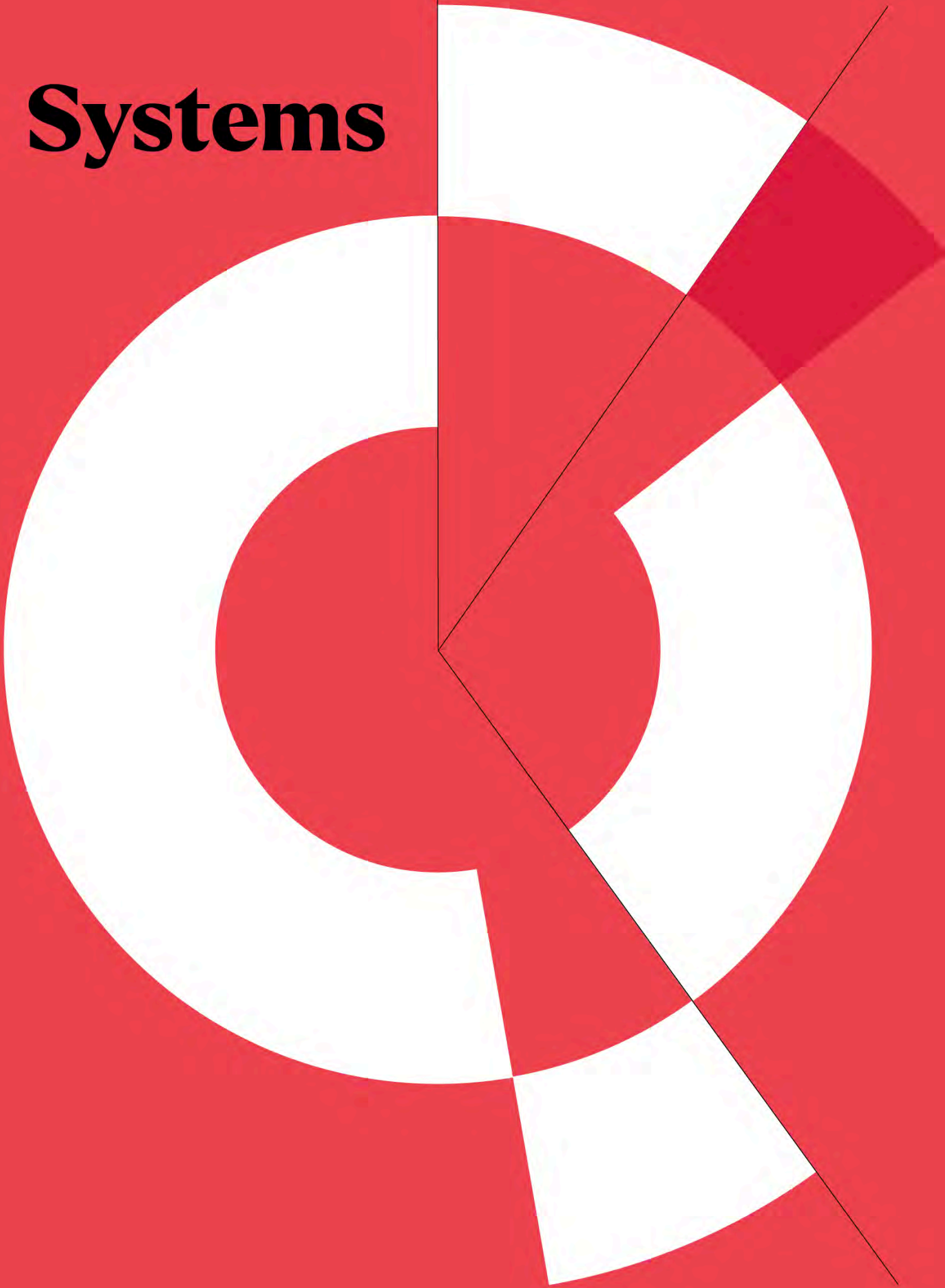
Industrial

Industrial

The CPSU/CSA's Industrial strategic plan ambitions seek to reduce the workload burden arising from an unnecessarily large volume of industrial instruments in order to enable the allocation of greater resources to building power, strengthening worker voice and winning good jobs.

Ambition(s)	Achievement
Secure delegate advocacy rights on behalf of members in all CPSU/CSA	<p>The CPSU/CSA is currently appealing a decision of the Industrial Magistrates Court that said that employers do not need to communicate with the union representatives directly.</p> <p>CPSU/CSA staff are clarifying communications with employers to ensure they respond directly to the nominated representative. In addition the CPSU/CSA is also investigating amendments to the Awards to strengthen this provision.</p>
Insert position descriptors into 5 CSA awards	<p>Opportunities to progress this objective are presented by the review of the Specified Callings framework secured through negotiations for the Public Sector CSA Agreement 2022.</p>
Secure one code of conduct across the public sector	<p>The CPSU/CSA actively advocated for this change whilst participating in consultative discussions with the Public Sector Commission during the 2022-23 financial year. Firm decisions regarding this proposal had not been reached as at 30 June 2023. We expect discussions to progress in the next financial year.</p>
Win changes to PSMA and IR Act to permit WAIRC to hear appeals regarding public sector standards.	<p>The CPSU/CSA actively advocated for this change in both consultative discussions with the Public Sector Commission and via our March 2023 submission to the Constituent Authorities Review conducted by Private Sector Labour Relations.</p> <p>Firm decisions regarding this proposal had not been reached as at 30 June 2023. We expect discussions to progress in the next financial year.</p>
Reduce the total number of industrial instruments to which we are party by 50%	<p>Agreement was reached with Government during our latest agreement negotiations to review the awards that underpin public sector employment terms and conditions. We are currently working with GSLR to incorporate into the existing Awards Administrative Instructions that cover additional matters relating to leave without pay and personal leave on workers compensation.</p> <p>Our next step is to merge the two main Awards – the Public Service and GOSAC Awards which cover the public sector into one Award.</p> <p>The CPSU/CSA is also working towards incorporating more employers into coverage of the Public Sector CSA Agreement. It is intended that many of the smaller agreements will be absorbed with special provisions if needed. Satellite agreements with overwhelmingly similar provisions will be the first of the agreements that will be sought to be incorporated into the Public Sector CSA Agreement.</p>

Systems



Systems

Establishing sound systems to support our Union's work is critical to ensuring we are able to use our financial and human resources effectively and efficiently. Under our strategic plan, identifying and adopting technology and processes that enable us to work faster, smarter and better is a key area of focus.

Governance and Risk Management

Several mechanisms have been established or continued to operate in the 2022-23 financial year to manage risk, promote good governance and ensure compliance with our legislative obligations. These include:

Title	Scope	Key Functions	Status
Covid Response Team (CRT)	Managing the organisation's response to COVID, for the purpose of ensuring business continuity, mitigating risks to employees, and observing trends experienced by members in their workplaces.	Risk assessment and maintenance of risk register; business continuity planning; updating and reissuing Staffing Instructions; remote work capability.	Ongoing, pending late-2023 transition to Alternate Work Arrangements Policy and transition of risk register to the staff Work Health and Safety Committee.
Policy Implementation Review Group (PIR)	Overseeing the review of current and development of proposed member and internal operational policies.	Undertakes preliminary development and review, seeking to address identified risks and meet contemporary organisational needs. Ensures agreed consultation processes are followed with the regular parties prior to formal adoption of policies.	The following policies have been ratified by Council during the 2022-2023 financial year: <ul style="list-style-type: none">• Alternative Work Arrangement Policy• Alcohol and Drugs Policy
Governance and Compliance Committee	Officials and staff with key governance roles in CPSU SPSF Branches.	Established to improve governance knowledge, promote best practice and ensure compliance amongst Branches.	Ongoing, with regular online meetings.
Security Management Service (Silverfern)	Protect the security of our members data.	1. 24 hour surveillance our IT environment, which includes ongoing monitoring and disaster response as well as fortnightly and monthly reporting 2. Security awareness program for staff	Service arrangement entered into in 2023, provision ongoing.

CSA Centre and Building Management

The CSA Centre at 445 Hay Street, Perth is owned outright by the CSA and is a source of financial security and ongoing income. Tenanted space in the building increased in the 2022-23, with new tenants entering leases and existing ones seeking to expand their footprint to accommodate the growth of their operations. Utilisation of the 6th Floor conference space, including through paid bookings, also occurred during the financial year.

TO: CPSU SPSF Group WA Branch and
Civil Service Association

FROM: Gavin Richards
Returning Officer &
Life Member

DATE: 23/9/2023

SUBJECT: Results of the 2023 Delegate Electoral Process

The Delegate term for the period 2019-2023 ends on 27/9/2023. In preparation for the 2023-2027 Delegate term, Union-wide nominations for the new term of office were called from eligible members on 7/8/2023.

Nominations closed at 4pm on 25/8/2023.

There were no contested electorates requiring a ballot to be held. Following compliance checks in accordance with Union rules relating to nomination eligibility, uncontested nominations were declared at that date.

At close of nominations, valid nominations were received from 247 Delegates and 75 Deputy Delegates.

As the Union's Returning Officer, I declare the nominees listed in the attached 'Schedule A', duly elected for the 2023-2027 Delegate Term, as of 28th September 2023.

I congratulate the new Delegates and Deputies, and welcome them to their vital role of upholding and advancing the industrial rights of our members.

In Solidarity

Gavin Richards
Returning Officer
& Life Member CPSU/CSA

Delegate Elections 2023

Nominated Position	Firstname	Lastname	Agency
Deputy Delegate	Travis	Collins	ACACIA PRISON
Delegate	Ruben	Kudo-Criel	ACACIA PRISON
Delegate	Xuan Shan	Ong	AUDITOR GENERAL - OFFICE OF THE
Deputy Delegate	Sean	De Courcy	BIODIVERSITY CONSERVATION AND ATTRACTIONS - BOTANIC GARDENS & PARKS AUTHORITY
Delegate	Tony	Eddleston	BIODIVERSITY CONSERVATION AND ATTRACTIONS - BOTANIC GARDENS & PARKS AUTHORITY
Delegate	Clare	Atkins	BIODIVERSITY CONSERVATION AND ATTRACTIONS - PARKS & WILDLIFE - DEPT OF
Deputy Delegate	Jodie	Browne	BIODIVERSITY CONSERVATION AND ATTRACTIONS - PARKS & WILDLIFE - DEPT OF
Delegate	Jeffrey	Bennett	BIODIVERSITY CONSERVATION AND ATTRACTIONS - PARKS & WILDLIFE - DEPT OF
Deputy Delegate	Mark	Virgo	BIODIVERSITY CONSERVATION AND ATTRACTIONS - PARKS & WILDLIFE - DEPT OF
Delegate	Peter	Batt	BIODIVERSITY CONSERVATION AND ATTRACTIONS - PARKS & WILDLIFE - DEPT OF
Delegate	Evan	Donovan	BIODIVERSITY CONSERVATION AND ATTRACTIONS - PARKS & WILDLIFE - DEPT OF
Deputy Delegate	Bradley	Johnson	BIODIVERSITY CONSERVATION AND ATTRACTIONS - PARKS & WILDLIFE - DEPT OF
Delegate	Anne	Greig	BIODIVERSITY CONSERVATION AND ATTRACTIONS - PARKS & WILDLIFE - DEPT OF
Delegate	Phil	Spencer	BIODIVERSITY CONSERVATION AND ATTRACTIONS - PARKS & WILDLIFE - DEPT OF
Delegate	Derek	Winters	BIODIVERSITY CONSERVATION AND ATTRACTIONS - PARKS & WILDLIFE - DEPT OF
Delegate	Clayton	Sanders	BIODIVERSITY CONSERVATION AND ATTRACTIONS - PARKS & WILDLIFE - DEPT OF
Delegate	Martin	Boland	BIODIVERSITY CONSERVATION AND ATTRACTIONS - ZOOLOGICAL PARKS AUTHORITY - DEPT OF
Deputy Delegate	Katie	Madden	BIODIVERSITY CONSERVATION AND ATTRACTIONS - ZOOLOGICAL PARKS AUTHORITY - DEPT OF
Delegate	cathy	cooper	BIODIVERSITY CONSERVATION AND ATTRACTIONS - ZOOLOGICAL PARKS AUTHORITY - DEPT OF
Deputy Delegate	Emma-Jane	Beck	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Deputy Delegate	Irene	Brass	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Shanae	Simpson	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Robyn	Walsh	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Vanessa	Boreham	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF

Delegate Elections 2023

Delegate	Beverley Anne	Hudson	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Goran	Martinovic	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Lucia	May	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Deputy Delegate	Fi	GOODALL	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Sarah	Jennings	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Kylie	Horner	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Deputy Delegate	Jayne	Carver	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	David	Skipworth	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Deputy Delegate	Feda	Dawoud	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Chace	Hill	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Desiata	Lorite	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Beth	Brady	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Karen	Hadida	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Deputy delegate	Nicola	Hutchinson	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Duncan	Beckham	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Deputy Delegate	Lucy	Axon	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Anette	Bohm	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Wendy	Cope	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Olive	Spain	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Angii	Farmer	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Amanda	Hissey	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Hugh	Collin	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Deputy Delegate	Elizabeth	Weston	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Leonie	Lemmey	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF

Delegate Elections 2023

Delegate	Tara	Tomsett	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Jake	Pengilly	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Ian	Gorman	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Clinton	DURHAM	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Deputy Delegate	Adam	Kovacevic	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Alex	Ballantyne	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Deputy Delegate	Caitlin	Green	COMMUNITIES - CHILD PROTECTION AND FAMILY SUPPORT - DEPT OF
Delegate	Roderick	Schoneveld	COMMUNITIES - CORPORATE SERVICES - DEPT OF
Delegate	David	Carrington	COMMUNITIES - CORPORATE SERVICES - DEPT OF
Delegate	Bernie	Andrews	COMMUNITIES - CORPORATE SERVICES - DEPT OF
Delegate	Becky	Anderson	COMMUNITIES - CORPORATE SERVICES - DEPT OF
Delegate	Peter	Markham	COMMUNITIES - CORPORATE SERVICES - DEPT OF
Delegate	Fiona	Fraser	COMMUNITIES - CORPORATE SERVICES - DEPT OF
Delegate	Danielle	Baker	COMMUNITIES - DISABILITY SERVICES COMMISSION - DEPT OF
Delegate	Craig	Glasheen	COMMUNITIES - DISABILITY SERVICES COMMISSION - DEPT OF
Delegate	Michelle	Smith	COMMUNITIES - DISABILITY SERVICES COMMISSION - DEPT OF
Delegate	Kelvin	Everton	COMMUNITIES - DISABILITY SERVICES COMMISSION - DEPT OF
Delegate	Elaine	Molloy	COMMUNITIES - DISABILITY SERVICES COMMISSION - DEPT OF
Delegate	Julian	Halsey	COMMUNITIES - DISABILITY SERVICES COMMISSION - DEPT OF
Deputy Delegate	Martin	Sanderson	COMMUNITIES - DISABILITY SERVICES COMMISSION - DEPT OF
Delegate	Nick	Everett	COMMUNITIES - HOUSING AUTHORITY - DEPT OF
Deputy Delegate	Cheryl	Gonsalves	COMMUNITIES - HOUSING AUTHORITY - DEPT OF
Delegate	John	Hughes	COMMUNITIES - HOUSING AUTHORITY - DEPT OF
Delegate	Nicole Louise	Jarvis	COMMUNITIES - HOUSING AUTHORITY - DEPT OF
Delegate	Jacqueline	O'Toole	COMMUNITIES - HOUSING AUTHORITY - DEPT OF
Delegate	Sara	King	COMMUNITIES - HOUSING AUTHORITY - DEPT OF
Delegate	kathleen	carey	COMMUNITIES - HOUSING AUTHORITY - DEPT OF
Delegate	Jennifer	Spencer	COMMUNITIES - HOUSING AUTHORITY - DEPT OF
Delegate	Alex	McInnes	COMMUNITIES - HOUSING AUTHORITY - DEPT OF
Delegate	Ian	Morris	CORRUPTION & CRIME COMMISSION
Delegate	Henry	Booth	CSA STAFF
Delegate	Ryan	Sumner	CSA STAFF
Delegate	Michelle	O'Driscoll	CSA STAFF
Deputy Delegate	Karen	McEvoy	CSA STAFF

Delegate Elections 2023

Delegate	Deborah	Stackpole	CSA STAFF
Deputy Delegate	Tonya	Lamatoa	CSA STAFF
Delegate	Cipriano	Martinez	CSA STAFF
Delegate	Mary	Sayers	DENTAL HEALTH SERVICES
Delegate	Stephanie	Capelin	DENTAL HEALTH SERVICES
Delegate	Lauren	Forbes	DENTAL HEALTH SERVICES
Deputy Delegate	Tanya	Ronan	DENTAL HEALTH SERVICES
Delegate	Amber	Erasmus	DENTAL HEALTH SERVICES
Delegate	Joanne	Stephenson	DENTAL HEALTH SERVICES
Delegate	LEE-ANNE	TRAINER	DENTAL HEALTH SERVICES
Deputy Delegate	Justine	Firth	DENTAL HEALTH SERVICES
Delegate	Akashnee	Rush	DENTAL HEALTH SERVICES
Delegate	Megan	Howes	DENTAL HEALTH SERVICES
Delegate	Alesha	Thomas	DENTAL HEALTH SERVICES
Delegate	Kristy	Barnsley	DENTAL HEALTH SERVICES
Delegate	Cormac	Cashen	DENTAL HEALTH SERVICES
Delegate	Frank	Thornber	DENTAL HEALTH SERVICES
Delegate	MELANIE	JONES	DENTAL HEALTH SERVICES
Delegate	Juliette Karen	La Bram	DENTAL HEALTH SERVICES
Delegate	Vrej	Boyadjian	DENTAL HEALTH SERVICES
Delegate	Ryan	Arndt	DIRECTOR OF PUBLIC PROSECUTIONS
Deputy Delegate	Joanne	Boots	DIRECTOR OF PUBLIC PROSECUTIONS
Delegate	Fiona Marie	Wilson	DOE SCHOOLS & REGIONS
Deputy Delegate	Carmel	Edwards	DOE SCHOOLS & REGIONS
Delegate	Miriama	Mann	DOE SCHOOLS & REGIONS
Delegate	Kerry	Kietzmann	DOE SCHOOLS & REGIONS
Delegate	Rhian	Rees	DOE SCHOOLS & REGIONS
Delegate	Donna	Baken	DOE SCHOOLS & REGIONS
Delegate	Michael	Boughton	DOE SCHOOLS & REGIONS
Delegate	Ross	Oakes	DOE SCHOOLS & REGIONS
Delegate	Amy	Edgerton	DOE SCHOOLS & REGIONS
Delegate	Denise	Henden	DOE SCHOOLS & REGIONS
Delegate	Rebecca	Vance	DOE SCHOOLS & REGIONS
Delegate	Danielle	Kneafsey	DOE SCHOOLS & REGIONS
Deputy Delegate	Nichitra	Ravindran	DOE SCHOOLS & REGIONS
Delegate	Michelle	Rouhliadeff	DOE SCHOOLS & REGIONS
Delegate	Chun Chjung	Lim	DOE SCHOOLS & REGIONS
Delegate	Jennifer	Lawrence	DOE SCHOOLS & REGIONS
Delegate	Russell	Clarke	DOE SCHOOLS & REGIONS
Delegate	DENISE	HARRISON	DOE SCHOOLS & REGIONS
Delegate	Elizabeth	Kempton	DOE SCHOOLS & REGIONS
Deputy Delegate	Matt	Lanternier	DOE SCHOOLS & REGIONS
Delegate	Katherine	Mosele	DOE SCHOOLS & REGIONS
Delegate	Elecia	Parsonson	DOE SCHOOLS & REGIONS
Deputy Delegate	Susan	Ashby	DOE SCHOOLS & REGIONS
Delegate	Diarmuid	McDonagh	DOE SCHOOLS & REGIONS
Delegate	Kobie	pember	DOE SCHOOLS & REGIONS
Delegate	Derek	Goble-Garratt	DOE SCHOOLS & REGIONS

Delegate Elections 2023

Deputy Delegate	Karen	Auzins	DOE SCHOOLS & REGIONS
Deputy Delegate	Merilyn	Harvey	DOE SCHOOLS & REGIONS
Deputy Delegate	Mary	Truda Owens	DOE SCHOOLS & REGIONS
Delegate	Jonathan	Stanley	DOE SCHOOLS & REGIONS
Delegate	Farralee	Clarke	DOE SCHOOLS & REGIONS
Delegate	Erika	Mielens	DOE SCHOOLS & REGIONS
Delegate	Samantha	Edgerton	DOE SCHOOLS & REGIONS
Deputy Delegate	Karin	Mongan	DOE SCHOOLS & REGIONS
Delegate	Scott	Davies	DOE SCHOOLS & REGIONS
Delegate	DELYS	CARACCIOLO	DOE SCHOOLS & REGIONS
Delegate	Carolyn	Douglas	EDUCATION- DEPT OF
Deputy Delegate	Nick	Fielding	EDUCATION- DEPT OF
Delegate	Francoise	Purdue	EDUCATION- DEPT OF
Delegate	Charles	Brown	EDUCATION- DEPT OF
Deputy Delegate	Michelle	O'Rourke	EDUCATION- DEPT OF
Delegate	Linda	Mok	EDUCATION- DEPT OF
Delegate	Peter	Edwards	EDUCATION- DEPT OF
Delegate	Melanie	Stevens	EDUCATION- DEPT OF
Deputy Delegate	Karen	Davy	EDUCATION- DEPT OF
Delegate	Helen	Cullinane	EDUCATION- DEPT OF
Delegate	Caine	Denyer	EDUCATION- DEPT OF
Delegate	Bill	Barnard	EDUCATION- DEPT OF
Deputy Delegate	Gail	Bennett	EDUCATION- DEPT OF
Delegate	John	Rossi	EDUCATION- DEPT OF
Delegate	Cath	Podger	EDUCATION- DEPT OF
Deputy Delegate	Timothy	Hocking	FINANCE - DEPT OF
Delegate	John	Lamb	FINANCE - DEPT OF
Deputy Delegate	James	MacDonald	FINANCE - DEPT OF
Delegate	Ana	Negreiros	FIRE AND EMERGENCY SERVICES DEPT OF
Deputy Delegate	Jackson	Parker	FIRE AND EMERGENCY SERVICES DEPT OF
Delegate	Jonathan	Boswell	FIRE AND EMERGENCY SERVICES DEPT OF
Deputy delegate	Janeen	Bentley	FIRE AND EMERGENCY SERVICES DEPT OF
Deputy Delegate	David	Cowdell	FIRE AND EMERGENCY SERVICES DEPT OF
Delegate	Donna	Virgo	FIRE AND EMERGENCY SERVICES DEPT OF
Deputy Delegate	lyn	knight	FIRE AND EMERGENCY SERVICES DEPT OF
Delegate	Donna	Morgan	FIRE AND EMERGENCY SERVICES DEPT OF
Delegate	clare	utley	FOREST PRODUCTS COMMISSION
Delegate	Dave	Glover	FOREST PRODUCTS COMMISSION
Delegate	Elizabeth	Blee	FOREST PRODUCTS COMMISSION
Delegate	Jeremy	Mowe	GOVERNMENT EMPLOYEES SUPERANNUATION BOARD
Delegate	Mark	Richards	GOVERNMENT EMPLOYEES SUPERANNUATION BOARD
Delegate	Sandra	Lynch	HEALTH - DEPT OF
Delegate	Andrew	Parnell	HEALTH - DEPT OF
Deputy Delegate	Edward	West	HEALTH - DEPT OF
Delegate	Anjali	Birdi	HEALTH - DEPT OF
Deputy Delegate	Karen	Handley	HEALTH - DEPT OF
Delegate	Caleb	Gardner	INDUSTRIAL RELATIONS COMMISSION (WAIRC)
Delegate	Hendry	Chinnapparaj	INSURANCE COMMISSION OF WA

Delegate Elections 2023

Deputy Delegate	Grant	Forbes	INSURANCE COMMISSION OF WA
Delegate	Taylor	Wakeford	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Delegate	Hovea	Reed	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Deputy Delegate	Chantal	Schumyn	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Delegate	Ryan	Small	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Delegate	Sonia	Kolodenski	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Deputy Delegate	Sharolyn	Pearce	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Delegate	Carrie	Ridley-Clissold	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Delegate	Tracey	Armstrong	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Deputy Delegate	Sharon	White	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Delegate	Elio	Rossaro	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Delegate	Fiona	Beer	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Deputy Delegate	carmen	cumbo	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Delegate	Paula	Loughton-Walsh	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Delegate	Fletcher	Davis	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Delegate	Jet-Din	Hang	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Deputy Delegate	Clinton	Arnold	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Delegate	Aleksandra	Miller	JUSTICE - ATTORNEY GENERAL - DEPT OF THE
Delegate	Gregory	Bohun	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Deputy Delegate	Toni Marie	Csermelyi	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Deputy Delegate	Steven	Pedrick	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Leith	Hansen	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	John	Shenton	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Tanya	MacRae	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Janet	Gee	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Sally	Curtis	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Linda	De Haan	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Deputy Delegate	Shameema	Edries	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Jamie	Fenton	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Richard	Titelius	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Alasdair	Findlay	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Deputy Delegate	Matthew	Gill	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Abdul	Abdullah	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Lisa	Victor	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Deputy Delegate	Ilonka	du Toit	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Matthew	Stoer	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Stephen	Jefferies	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Daniel	Rowe	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Deputy Delegate	Holly	Casey	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Kai	Kench	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Charity	Hohepa	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Bernard	Conway	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Sharon	Ruakere	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Deputy delegate	Bronwyn	Alaimo	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Loditta	Haley	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Kurt	Mayerhofer	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Jacinta	Russell	JUSTICE - CORRECTIVE SERVICES - DEPT OF
Delegate	Karen	Fletcher	LANDGATE

Delegate Elections 2023

Delegate	Brendon	Hellmund	LANDGATE
Deputy delegate	Tindaro	Baiardo	LANDGATE
Delegate	Vanessa	Schaberau	LANDGATE
Delegate	Nicky	Webb	LEGAL AID
Delegate	Michelle	Gonsalves	LEGAL AID
Delegate	Ana	Hara	LOCAL GOVERNMENT,SPORT & CULTURAL INDUSTRIES - DEPT OF
Delegate	David	Graves	LOCAL GOVERNMENT,SPORT & CULTURAL INDUSTRIES - DEPT OF
Delegate	Roz	Pedersen	LOCAL GOVERNMENT,SPORT & CULTURAL INDUSTRIES - DEPT OF
Deputy Delegate	Phillip	Pride	LOCAL GOVERNMENT,SPORT & CULTURAL INDUSTRIES - DEPT OF
Delegate	Jessica	Morris	LOCAL GOVERNMENT,SPORT & CULTURAL INDUSTRIES - DEPT OF
Delegate	Cynthia	Coombs	LOCAL GOVERNMENT,SPORT & CULTURAL INDUSTRIES - DEPT OF
Deputy Delegate	Richard	Askam	LOCAL GOVERNMENT,SPORT & CULTURAL INDUSTRIES - DEPT OF
Delegate	Michael	Harris	LOCAL GOVERNMENT,SPORT & CULTURAL INDUSTRIES - DEPT OF
Delegate	MITCHELL	O'CALLAGHAN	MAIN ROADS WA
Delegate	Tom	Cameron	MAIN ROADS WA
Delegate	david	wilson	MAIN ROADS WA
Delegate	Barry	McAuliffe	MAIN ROADS WA
Deputy Delegate	Sean	Wood	MENTAL HEALTH COMMISSION
Delegate	James	Stevens-Cutler	MENTAL HEALTH COMMISSION
Delegate	Craig	Carmichael	MENTAL HEALTH COMMISSION
Delegate	Glenn	French	METROPOLITAN CEMETERIES BOARD
Delegate	Anna	Notley	MINES INDUSTRY REGULATION & SAFETY - COMMERCE - DEPT OF
Deputy Delegate	Rachael Emily	Osborne	MINES INDUSTRY REGULATION & SAFETY - COMMERCE - DEPT OF
Delegate	Alexander	Pragnell	MINES INDUSTRY REGULATION & SAFETY - COMMERCE - DEPT OF
Delegate	David	Holmberg	MINES INDUSTRY REGULATION & SAFETY - COMMERCE - DEPT OF
Deputy Delegate	Amanda	Haley	MINES INDUSTRY REGULATION & SAFETY - COMMERCE - DEPT OF
Delegate	Mark	Rossi	MINES INDUSTRY REGULATION & SAFETY - COMMERCE - DEPT OF
Deputy Delegate	James	Burnett	MINES INDUSTRY REGULATION & SAFETY - COMMERCE - DEPT OF
Delegate	David	Torr	MINES INDUSTRY REGULATION & SAFETY - COMMERCE - DEPT OF
Delegate	Keith	Trayner	MINES INDUSTRY REGULATION & SAFETY - COMMERCE - DEPT OF

Delegate Elections 2023

Delegate	Kevin	Collard	MINES INDUSTRY REGULATION & SAFETY - COMMERCE - DEPT OF
Deputy Delegate	David	Solomon	MINES INDUSTRY REGULATION & SAFETY - MINES & PETROLEUM - DEPT OF
Delegate	Richard	O'Brien	MINES INDUSTRY REGULATION & SAFETY - MINES & PETROLEUM - DEPT OF
Deputy Delegate	Yadav	Sharma	MINES INDUSTRY REGULATION & SAFETY - MINES & PETROLEUM - DEPT OF
Delegate	Melissa	Drummond	MINES INDUSTRY REGULATION & SAFETY - MINES & PETROLEUM - DEPT OF
Delegate	Bethany	Conway	MINES INDUSTRY REGULATION & SAFETY - MINES & PETROLEUM - DEPT OF
Deputy Delegate	Michelle	Baker	MINES INDUSTRY REGULATION & SAFETY - MINES & PETROLEUM - DEPT OF
Delegate	Lise	Sorensen	OMBUDSMAN WA
Delegate	Lauren	Levia	PARLIAMENT HOUSE
Delegate	Brett	Cross	PLANNING, LANDS AND HERITAGE - DEPT OF
Delegate	Steve	VAN SAMBEECK	PLANNING, LANDS AND HERITAGE - DEPT OF
Delegate	Tim	Garrett	PLANNING, LANDS AND HERITAGE - DEPT OF
Delegate	David	Thomas	POLICE FORCE WA
Delegate	Nikki	Theil-Harkin	POLICE FORCE WA
Delegate	Renee	Dhaliwal	POLICE FORCE WA
Delegate	Peter	Doss	POLICE FORCE WA
Deputy	Walter	Sparkham	POLICE FORCE WA
Delegate	Brianna	Rositano	POLICE FORCE WA
Deputy Delegate	Graham	Elms	POLICE FORCE WA
Delegate	Val	Taylforth	POLICE FORCE WA
Delegate	Graeme	Mcdonnell	POLICE FORCE WA
Delegate	Stuart	Gunning	POLICE FORCE WA
Delegate	Geoffrey	Semple	PREMIER & CABINET - DEPT OF THE
Delegate	Glenn	Barrett	PREMIER & CABINET - DEPT OF THE
Delegate	Guy	Wroth	PRESIDENT AND SPEAKER
Delegate	Philip	Goulding	PRIMARY INDUSTRIES & REGIONAL DEVELOPMENT- AGRICULTURE AND FOOD - DEPT OF
Delegate	Charles	Martin	PRIMARY INDUSTRIES & REGIONAL DEVELOPMENT- AGRICULTURE AND FOOD - DEPT OF
Delegate	Josh	Pomykala	PRIMARY INDUSTRIES & REGIONAL DEVELOPMENT- AGRICULTURE AND FOOD - DEPT OF
Deputy Delegate	Carla	Tassone	PRIMARY INDUSTRIES & REGIONAL DEVELOPMENT- AGRICULTURE AND FOOD - DEPT OF
Delegate	Richmond	Loh	PRIMARY INDUSTRIES & REGIONAL DEVELOPMENT- AGRICULTURE AND FOOD - DEPT OF
Delegate	Georgia	Blazevic	PRIMARY INDUSTRIES & REGIONAL DEVELOPMENT- AGRICULTURE AND FOOD - DEPT OF
Deputy Delegate	Stephen	Hall	PRIMARY INDUSTRIES & REGIONAL DEVELOPMENT- AGRICULTURE AND FOOD - DEPT OF
Delegate	Rodney (Rod)	THOMPSON	PRIMARY INDUSTRIES & REGIONAL DEVELOPMENT- FISHERIES - DEPT OF

Delegate Elections 2023

Deputy Delegate	Jodie	Gysen	PRIMARY INDUSTRIES & REGIONAL DEVELOPMENT- FISHERIES - DEPT OF
Delegate	Martin	Puchmayer	PRIMARY INDUSTRIES & REGIONAL DEVELOPMENT- REGIONAL DEVELOPMENT - DEPT OF
Delegate	Greg	McAuliffe	PRIMARY INDUSTRIES & REGIONAL DEVELOPMENT- REGIONAL DEVELOPMENT - DEPT OF
Delegate	Joanna	Maltas	PUBLIC SECTOR COMMISSION
Deputy Delegate	Nicola	Jeffs	PUBLIC SECTOR COMMISSION
Deputy Delegate	Melissa	Stewart	RACING & WAGERING WESTERN AUSTRALIA
Delegate	Susan	Williams	RACING & WAGERING WESTERN AUSTRALIA
Delegate	Cheryl	Thompson	RACING & WAGERING WESTERN AUSTRALIA
Delegate	Cathy	Gibson	TAFE - CENTRAL REGIONAL TAFE
Deputy Delegate	Robyn	Kidd	TAFE - CENTRAL REGIONAL TAFE
Delegate	Lewis	Stevens	TAFE - NORTH METROPOLITAN TAFE
Delegate	Fiona	Sawyer	TAFE - NORTH REGIONAL TAFE
Delegate	Patrick	O' Keefe	TAFE - SOUTH METROPOLITAN TAFE
Delegate	Mike	Buswell	TAFE - SOUTH METROPOLITAN TAFE
Delegate	JANET	COLLINGS	TAFE - SOUTH METROPOLITAN TAFE
Delegate	Caleb	Newman	TAFE - SOUTH REGIONAL TAFE
Delegate	Margaret	Isbester	TRANSPORT DEPT OF
Delegate	Gail	Burges	TRANSPORT DEPT OF
Delegate	Emma	Hawkes	TRANSPORT DEPT OF
Delegate	Tracey	Hartshorn	TRANSPORT DEPT OF
Delegate	Paul	Edenburg	TRANSPORT DEPT OF
Delegate	Rhiann	Balaam	TRANSPORT DEPT OF
Delegate	Cameron	Poustie	TREASURY - DEPT OF
Delegate	Damian	Thomas	WATER & ENVIRONMENTAL REGULATION - ENVIRONMENT REGULATION - DEPT OF
Delegate	Jason	Nelson	WATER & ENVIRONMENTAL REGULATION - ENVIRONMENT REGULATION - DEPT OF
Delegate	Steve	Norton	WATER & ENVIRONMENTAL REGULATION - ENVIRONMENT REGULATION - DEPT OF
Delegate	Kassey	Truesdale	WATER & ENVIRONMENTAL REGULATION - ENVIRONMENT REGULATION - DEPT OF
Delegate	Agnidhar	Bhandari	WATER & ENVIRONMENTAL REGULATION - WATER - DEPT OF
Delegate	Erin Lynette	Maher	WATER & ENVIRONMENTAL REGULATION - WATER - DEPT OF
Delegate	Renae	Thorpe	WATER & ENVIRONMENTAL REGULATION - WATER - DEPT OF
Delegate	Leanne	Brown	WATER CORPORATION
Delegate	Norman	Cull	WATER CORPORATION
Deputy Delegate	June	Zaccheus	WATER CORPORATION
Delegate	Robynann	Bouwhuis	WORKCOVER

Delegates

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Deputy Delegates

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