



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7764
Fax: (03) 9654 6672

Mr. John Cahill
Acting Branch Secretary
CPSU, the Community and Public Sector Union
SPSF Group
New South Wales Branch
GPO Box 3365
SYDNEY NSW 2001

Dear Mr. Cahill,

**Re: Financial statements for year ended 30 June 2003
FR 2003/379**

Thank you for your letter dated 26 February 2004 and the financial statements of the New South Wales Branch of the SPSF Group of the CPSU, the Community and Public Sector Union for year ended 30 June 2003. The documents were lodged in the Industrial Registry on 5 March 2004.

The documents have been filed.

Documents on website

The Registry has created an electronic file for each registered organisation and branch which is accessible through the AIRC web site. The documents lodged will be placed on the AIRC Website at www.e-airc.gov.au/090vnsws. In light of the readier access which this will give to these documents, elected office bearers may wish to consider providing their work postal address (rather than their residential address) in the list of office bearers which is required to be lodged each year under RAO sections 233(1)(b) and (2).

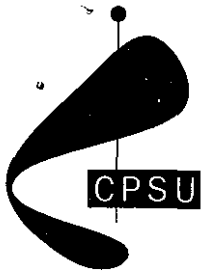
Electronic lodgment

I encourage you to take advantage of the electronic lodgment service provided by the Registry for future lodgments. You may register as a user and then lodge your documents via the Electronic Lodgment page of the AIRC website at www.airc.gov.au. Alternatively, you may send an email with the documents attached to: RIATeam3@air.gov.au. Please note that the Rules of the Commission allow for electronic signatures to be used, other than for statutory declarations (see subrule 74A(1)). Where documents are lodged electronically, there will be no need to forward hard copies of the documents.

Yours sincerely,

Marylyn Beare
Statutory Services Branch

11 March 2004



COMMUNITY & PUBLIC SECTOR UNION ♦ SPSF GROUP NSW BRANCH

160 Clarence Street, Sydney NSW GPO Box 3365, Sydney NSW 2001 Phone: (02) 9290 1555 Fax: (02) 9262 1623
E-mail: cpsu@psa.asn.au Internet: <http://www.psa.labor.net.au> ABN: 11 681 811 732
State Branch Secretary: Maurie O'Sullivan State Branch President: Sue Walsh

~~2003/379~~ 2003/379

IN REPLY
PLEASE QUOTE
FILE NUMBER:

LW:JC
File 26 Pt C

26 February 2004



The Manager
Research Information and Advice Branch
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

Attention: Clency Lapierre


Dear Mr Lapierre

Re: Annual Returns 2003

Attached please find copies of the NSW Branch of the Combined Public Sector Union (SPSF Group's) accounts for the year ended 30 June 2003, together with the certificate in accordance with Section 280(1) of the Workplace Relations Act 1996.

I also certify that no grants or donations in excess of \$1000.00 were made during the year ended 30 June 2003.

Yours faithfully


JOHN CAHILL
Acting Branch Secretary



COMMUNITY & PUBLIC SECTOR UNION ♦ SPSF GROUP NSW BRANCH

160 Clarence Street, Sydney NSW GPO Box 3365, Sydney NSW 2001 Phone: (02) 9290 1555 Fax: (02) 9262 1623
E-mail: cpsu@psa.asn.au Internet: <http://www.psa.labor.net.au> ABN: 11 681 811 732
State Branch Secretary: Maurie O'Sullivan State Branch President: Sue Walsh

IN REPLY
PLEASE QUOTE
FILE NUMBER:

LW:JC
File 26 Pt C

26 February 2004

In accordance with Section 280(1) of the Workplace Relations Act 1996, I certify that the attached accounts and statements for the year ended 30th June, 2003 are copies of those presented to a meeting held on 23 February 2004 of the Executive of the NSW Branch of the State Public Services Federation Group of the Community and Public Sector Union, being the Committee of management of that Branch.

In accordance with Section 279(5) these documents were published in the Union's journal, "Red Tape" which is circulated to all members of the State Public Services Federation Group of the Community and Public Sector Union.

A copy of the relevant page of "Red Tape" December 2003 - January 2004 is attached.

A handwritten signature in black ink, appearing to read 'John Cahill', is written over a large, faint, light-colored watermark or ghosted signature of the same name.

JOHN CAHILL
ACTING BRANCH SECRETARY

Community & Public Sector Union
(SPSF Group) New South Wales Branch

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE, 2003**

Level 2 154 Elizabeth Street
Sydney NSW 2000

Postal Address:
PO Box A214
Sydney South NSW 2000

Telephone: 02 9267 9227
Fax: 02 9261 3384

Email: brc@swiftsl.com.au

AUDITOR'S REPORT

I have inspected and audited the accounting records kept by CPSU, the Community and Public Sector Union (SPSF Group) New South Wales Branch, in respect of the year ended 30th June, 2003 and have received all the information and explanations I require for the purpose of my audit.

In my opinion:

- (i) There were kept by the organisation in respect of the year satisfactory accounting records detailing the sources and the nature of the income of the organisation (including income from members) and the nature and purpose of expenditure; and
- (ii) The attached accounts and statements, prepared under the historical cost convention, and in accordance with Section 273 of the Workplace Relations Act 1996 (As Amended), are properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the branch as at 30th June, 2003; and
 - (b) the income and expenditure and the surplus of the branch for the year ended on that date.

Bryan Rush & Co.



David Conroy

DRC/vs

Sydney


Date: 10th December 2003

CERTIFICATE ON BEHALF OF THE BRANCH COUNCIL

We, John Cahill and Sue Walsh, being two members of the Executive of the Branch Council of the Community and Public Sector Union (SPSF Group) New South Wales Branch, do state on behalf of the Branch Council and in accordance with the resolution passed by the Branch Council on 3 December 2003 in meeting assembled that:

- (i) In the opinion of the Branch Council, the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June, 2003.
- (ii) In the opinion of the Branch Council, meetings of the Branch Council and of the Branch Executive were held during year ended 30th June, 2003 in accordance with the rules of the organisation.
- (iii) To the knowledge of any member of the Branch Council, there have been no instances where records of the organisation or other documents or copies of the rules of the organisation have not been furnished or made available to members in accordance with the requirements of the Workplace Relations Act 1996, the Regulations made pursuant thereto, or the rules of the organisation.
- (iv) The organisation has complied with Section 279 of the Act in relation to the financial accounts in respect of the year ended 30th June, 2002 and the Auditor's Report thereon.
- (v) The Financial Statements for the year ended 30th June, 2003 be prepared and published in the summary format as allowed for in Section 279(2) of the Workplace Relations Act 1996.

Signed in Sydney this 3rd day of December 2003 in accordance with a resolution of the Branch Council.


JOHN CAHILL

3 December, 2003


SUE WALSH

ACCOUNTING OFFICER'S CERTIFICATE

I, John Cahill, being the officer responsible for keeping the accounting records of the Branch Fund of the Community and Public Sector Union (SPSF Group) New South Wales Branch, certify that as at 30 June, 2003 the number of members of the organisation was 42,804.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the organisation as at 30th June, 2003;
- (ii) a record has been kept of all moneys paid by, or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for the purpose other than those for which the fund was operated;
- (v) no loans or other financial benefits were granted to persons holding office in the Federation;
- (vi) the register of members of the organisation was maintained in accordance with the Act.


JOHN CAHILL
Acting Branch Secretary

3 December, 2003

COMMUNITY & PUBLIC SECTOR UNION (SPSF GROUP)
NSW BRANCH

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2003

	2003	2002
CURRENT ASSETS		
Cash at Bank - Commonwealth	212,463	163,460
Accounts Receivable -		
Sundry Debtors	1,260	0
PSA SA	4,257	4,257
CSA WA	4,257	4,257
Provision for Doubtful Debts	(8,514)	0
	213,723	171,974
NON-CURRENT ASSETS		
Furniture & Fittings at cost	508	508
Less Accumulated Depreciation	508	508
	0	0
TOTAL ASSETS	213,723	171,974
LESS CURRENT LIABILITIES		
Accrued Expenses	1,000	900
Accounts Payable	12,292	12,468
TOTAL LIABILITIES	13,292	13,368
NET ASSETS	\$200,431	\$158,606
BRANCH FUNDS		
Accumulated Funds	179,431	138,606
Arbitrations Reserve	21,000	20,000
TOTAL BRANCH FUNDS	\$200,431	\$158,606

**COMMUNITY & PUBLIC SECTOR UNION (SPSF GROUP)
NSW BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR
ENDED 30 JUNE 2003**

	Note	2003	2002
INCOME			
Members' Subscriptions		719,885	692,174
Interest		821	352
		720,706	692,526
EXPENDITURE			
Federal Capitation Dues		550,997	526,879
Affiliation Fees ACTU		93,025	90,933
Meeting Costs:-			
Federal Council & Committees		7,543	5,501
Branch Councils		1,700	2,427
Other Travelling		572	2,249
Arbitration Expenses		0	0
Accountancy & Secretarial		3,724	3,635
Audit Fees		900	1,085
Annual Reports		0	0
Bank Charges & Taxes		0	19
Campaigns/Recruitments		2,991	
Dataprocessing		7,199	6,922
Provision for Doubtful Debts		8,514	
Postage & Stationery		1,489	1,600
Sundry administrative Expenses		227	460
		678,881	641,710
SURPLUS(DEFICIT) FOR THE YEAR		41,825	50,816
Less Transfer to Reserves -			
Arbitration Reserve		1,000	1,000
		40,825	49,816
Accumulated Surplus(Deficit)			
at 1 July 2002		138,606	88,790
ACCUMULATED SURPLUS(DEFICIT)			
AT 30 JUNE 2003		\$179,431	\$138,606

**COMMUNITY AND PUBLIC SECTOR UNION (SPSF GROUP)
NEW SOUTH WALES BRANCH**

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2003

	2003	2002
Cash flows from operating activities		
Members' fees received	719,885	692,174
Interest received	821	352
Refund legal fees	0	0
	720,706	692,526
Fees paid to Federal body	550,997	526,879
ACTU fees 2002/2003	93,025	90,933
Other expenses paid	27,681	23,234
Total expenses paid	671,703	641,046
NET CASH PROVIDED FROM OPERATING ACTIVITIES Note 2	49,003	51,480
Cash at 1 July 2002	163,460	111,980
CASH AT 30 JUNE 2003 Note 1	\$212,463	\$163,460
====	=====	=====
Note 1 Reconciliation of Cash		
Cash at Bank	212,463	163,460
	\$212,463	\$163,460
====	=====	=====
Note 2 Reconciliation of Net Cash provided by Operating Activities		
Surplus per Income & Expenditure	40,825	49,816
Changes in assets & liabilities:		
(Increase)Decrease in Accounts Receivable	7,254	2,321
Increase(Decrease) in year-end Accruals	924	(657)
Net Cash provided by Operating Activities	\$49,003	\$51,480
====	=====	=====

NOTES TO AND FORMING PART OF THE CPSU, THE COMMUNITY & PUBLIC SECTOR UNION (SPSF GROUP) NEW SOUTH WALES BRANCH FUND ACCOUNTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2003

1. ACCOUNTING METHODS

In accordance with generally accepted accounting principles for organisations, the accounts are prepared under the historical cost convention and in accordance with the accounting standards jointly issued by the Australian professional accounting bodies. In particular:

- (a) The accounts have not been adjusted to record either change in the general purchasing power of the Australian dollar or in the price of specific assets.
- (b) The New South Wales Branch not being an employer, no provision has been made for long service leave, accrued annual leave, etc.
- (c) No provision for income tax is necessary as trade unions are exempt from income tax under Section 50-15 of the Income Tax Assessment Act, 1997.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274, which read as follows:

- (1) "A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation."
- (2) "An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed."
- (3) "A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member."

3. CONTINGENT LIABILITIES

Contingent liabilities are not taken up in the accounts.

**NOTES TO AND FORMING PART OF THE CPSU, THE COMMUNITY &
PUBLIC SECTOR UNION (SPSF GROUP) NEW SOUTH WALES BRANCH
FUND ACCOUNTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2003**

4. NUMBER OF MEMBERS

The number of members at 30th June 2003 was made up of:

NSW Branch	41,346
NSW Sub Branch	<u>1,458</u>
	<u>42,804</u>

5. The Public Service Association of New South Wales is currently underwriting all expenses and liabilities of the Community and Public Sector Union (SPSF Group) NSW Branch.

6. **EVENTS SUBSEQUENT TO BALANCE DATE** – Nil.