



Includes Concise Report

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

15 December 2004

The Manager
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC. 3001

Attention: Ken Ophel

Dear Mr Ophel

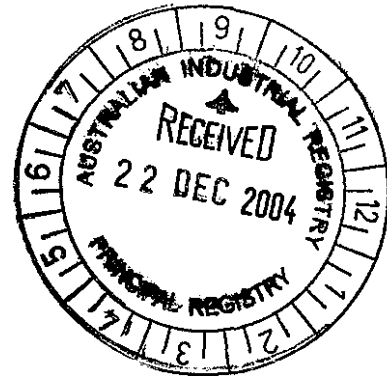
Re: Annual Returns 2004

Attached please find copies of the NSW Branch of the Combined Public Sector Unions (SPSF Group) accounts for the year ended 30 June 2004, together with the Certificate in accordance with Section 268 of Schedule 1B of the Workplace Relations Act 1996.

A copy of the relevant page of the "Red Tape" December 2004 – January 2005 is attached.

JOHN CAHILL
Branch Secretary

Att.





COMMUNITY & PUBLIC SECTOR UNION ♦ SPSF GROUP NSW BRANCH

160 Clarence Street, Sydney NSW
Email: cpsu@psa.asn.au
State Branch Secretary: John Cahill

GPO Box 3365, Sydney NSW 2001
Internet: <http://www.psa.labor.net.au>

Phone: (02) 9290 1555 Fax: (02) 9262 1623
ABN: 11 681 811 732
State Branch President: Sue Walsh

IN REPLY
PLEASE QUOTE
FILE NUMBER:

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File 26 Pt. C

15 December 2004

CERTIFICATE OF BRANCH SECRETARY

In accordance with S.268 of Schedule 1B of the Workplace Relations Act 1996, I John Cahill, being the Branch Secretary of the Community & Public Sector Union (SPSF Group) New South Wales Branch, certify:

- that the documents lodged herewith are copies of the full report and the concise report, referred to in S.268 of the RAO Schedule; and
- that the full report was published in the associated body, Public Service Association of New South Wales, web site <http://www.psa.labor.net.au> on 15 November 2004 and the concise report was provided to members on 10 December 2004; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 13 December 2004, in accordance with Section 266 of the RAO Schedule.

JOHN CAHILL
Branch Secretary

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

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE, 2004**

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
COMMUNITY AND PUBLIC SECTOR UNION (SPSF GROUP)
NEW SOUTH WALES BRANCH
ABN 11 681 811 732**



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

Scope

We have audited the financial statements of the Community and Public Sector Union (SPSF Group) New South Wales Branch for the year ended 30 June 2004 as set out in sch 1-3. The Union's Committee of management is responsible for the financial statements. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members.

Our audit has been conducted in accordance with Australian Auditing Standards, the Rules and the By-laws of the Community and Public Sector Union (SPSF Group) New South Wales Branch and Sec 256 and Sec. 257 and regulation for of the Australian Workplace Relations Act 1996 to provide reasonable assurance whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Accounting Standards and the requirement of Sec 256 and Sec. 257 and regulation for of the Australian Workplace Relations Act 1996 and other mandatory professional reporting requirements in Australia so as to present a view which is consistent with our understanding of the Union's financial position, the results of its operations and cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, satisfactory accounting records were kept by the Union in relation to the year, including:

- (a) (i) records of the sources and nature of the income of the Union (including income from members); and
- (ii) records of the nature and purposes of the expenditure of the Union.

In our opinion the accounts and other statements prepared under Australian Accounting Standards as well as the reporting guidelines issued by the Industrial Registrar under Sec. 255 and Sec. 254 of the Australian Workplace Relations Act 1996 in relation to the year were properly drawn up so as to give a true and fair view of:

- (b) (i) the financial affairs of the Union as at June 30, 2004 and
- (ii) the income and expenditure, and the cash flow statement of the Union for the year and
- (c) (i) All information, being information which was reasonably wanted for the purpose of this audit, which was required and sought by me and by any person authorised by me for the purpose of the audit, was provided.

I also understand that to the extent that there was any deficiency, failure or shortcoming in relation to the matters referred above, I must report particulars, and that those particulars, if any, which form part of this report, are attached.

BRYAN RUSH & COMPANY
Chartered Accountants

David R Conroy FCA
Registered Company Auditor
Principal

Sydney
Date: 10 November 2004


COMMITTEE OF MANAGEMENT STATEMENT


We, John Cahill and Sue Walsh, being two members of the Executive of the Branch Council (Committee of Management) of the Community & 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 ~~1st November 2004~~ 1st November 2004 in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June, 2004 in meeting assembled that:

In the opinion of the Branch Council: -

- i. The financial statements and notes comply with the Australian Accounting Standards;
- ii. The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- iii. The financial statement and notes give a true and fair view of the financial performance, financial position and cash flows of the organisation as at 30th June 2004;
- iv. 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;
- v. During the financial year to which GPFR relates and since the end of that year:
 - (a) meetings of the Branch Council were held in accordance with the rules of the reporting unit; and
 - (b) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation; and
 - (c) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (d) no orders have been made by the Commission under Section 273 of the RAO Schedule during the period.

Signed in Sydney this 1st day of NOVEMBER, 2004 in accordance with a resolution of the Branch Council.


JOHN CAHILL


SUE WALSH

DATE: 01.11.04

OPERATING REPORT OF THE BRANCH COUNCIL (COMMITTEE OF MANAGEMENT)

The members of the Branch Council present their report on financial statements for the year ended 30th June 2004.

- Members of the Branch Council

The members of the Branch Council of the Community and Public Sector Union (SPSF Group) New South Wales Branch during the financial year are listed below:

| <u>Member</u> | <u>Period</u> |
|--|----------------------------|
| Sue Walsh, President | 1 July 2003 – 30 June 2004 |
| Maurie O'Sullivan, Branch Secretary | 1 July 2003 – 30 June 2004 |
| John Cahill, Assistant Secretary | 1 July 2003 – 30 June 2004 |
| Paul McLeay, Assistant Secretary | 1 July 2003 – 30 June 2004 |
| George Dennett, Vice President | 1 July 2003 – 30 June 2004 |
| Ian Jordan, Vice President | 1 July 2003 – 30 June 2004 |
| Susie Grady, Vice President | 1 July 2003 – 30 June 2004 |
| Leellen Lewis, Branch Councillor | 1 July 2003 – 30 June 2004 |
| Eryl Brady, Branch Councillor | 1 July 2003 – 30 June 2004 |
| Laurie Brady, Branch Councillor | 1 July 2003 – 30 June 2004 |
| Barry Cumberland, Branch Councillor | 1 July 2003 – 30 June 2004 |
| Janet Good, Branch Councillor | 1 July 2003 – 30 June 2004 |
| John McKellar, Branch Councillor | 1 July 2003 – 30 June 2004 |
| Frank Nimmitt, Branch Councillor | 1 July 2003 – 30 June 2004 |
| Joan O'Dwyer, Branch Councillor | 1 July 2003 – 30 June 2004 |
| Brian Webb, Branch Councillor | 1 July 2003 – 30 June 2004 |
| Richard Pope, Branch Councillor | 1 July 2003 – 30 June 2004 |
| Ron Davis, Branch Councillor (Sub-Branch No.1) | 1 July 2003 – 30 June 2004 |
| Mark Gordon, Branch Councillor (Sub-Branch No.1) | 1 July 2003 – 30 June 2004 |
| Tony De Luca, Branch Councillor (Sub-Branch No.1) | 1 July 2003 – 30 June 2004 |
| David Griffin, Branch Councillor (Sub-Branch No.1) | 1 July 2003 – 30 June 2004 |

- Principal Activities

The principal activities of the Community & Public Sector Union (SPSF Group) New South Wales Branch during the financial year remained unchanged and were to operate as an industrial organisation, providing advice to its members within the areas of industrial disputes, pay negotiations, unfair dismissals etc.

- Operating Results

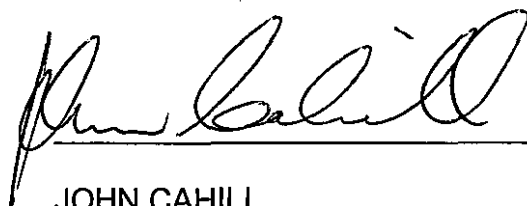
The operating loss for the year was \$9,430 (2003: profit of \$41,825) which included a campaign expenditure of \$37,658.

- Review of Operations

Although the subscriptions income was increased during the year mainly due to an increase in membership, the increase in expenditure resulted in a net loss during the year. Two main expenditure items were travel expenditure on ACTU Congress and the campaign expenditure on Universities.

- The Branch Secretary, Maurie O'Sullivan, is a Director of First State Superannuation.
- The number of members as at 30th June 2004 was 44,332.
- There were no employees employed by the organisation during the financial year.
- Attention is drawn to the right of members to resign from the organisation under Section 174 and the rules of the organisation.

DATE: 01.11.04



JOHN CAHILL
BRANCH SECRETARY

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 30TH JUNE 2004

1. STATEMENT OF ACCOUNTING POLICIES

(a) Basis of Accounting

The financial statements have been prepared as a general purpose financial report (GPFR) in accordance with the Accounting Standards, Urgent Issues Group Consensus Views, and other authoritative pronouncements of the Australian Accounting Standards Board.

The financial report has been prepared on an accruals basis and is based on historical costs and does take into account changing money values. Cost is based on the fair value of the considerations given in exchange of assets.

(b) Employee Entitlements

The New South Wales Branch not being an employer, no provision has been made for long service leave, accrued annual leave etc.,

(c) Income Tax

No provisions for income tax is necessary as trade unions are exempt from income tax under Section 50.15 of the Income Tax Assessment Act 1987.

(d) Revenue Recognition

In general, revenue is recognised to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be measured reliably.

Membership Fees and Subscriptions: The subscriptions are payable in advance. Only those membership fees and subscription receipts which are attributable to the current financial year are recognised as revenue.

(e) Rounding of Amounts

Amounts in the financial report have been rounded off to the nearest dollar.

(f) Adoption of Australian Equivalents to International Financial Reporting Standards (IFRS)

The Branch Management, along with the Auditors, are assessing the significance of the changes and preparing for the implementation of IFRS. The Branch Management will seek to keep stakeholders informed as to the impact of these new standards as they are finalised.

The Branch Councillors' are of the opinion that there are no key differences in the branch accounting policies which will arise from the adoption of IFRS.

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 30TH JUNE 2004

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), (3), and (4) of Section 272, which read as follows:

- (1) "A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit".
- (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)."
- (4) "A Registrar may only make an application under subsection (1) at the request of a member of the reporting unit concerned, and the Registrar must 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.

4. NUMBER OF MEMBERS

The number of members at 30th June 2004 was made up of:

| | |
|----------------|--------|
| NSW Branch | 42,988 |
| NSW Sub-Branch | 1,344 |
| | <hr/> |
| | 44,332 |

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.

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

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2004

| | 2004 | 2003 |
|---------------------------------|-----------|-----------|
| CURRENT ASSETS | | |
| Cash at Bank - Commonwealth | 205,034 | 212,463 |
| Accounts Receivable - | | |
| Sundry Debtors | 0 | 1,260 |
| PSA SA | 4,257 | 4,257 |
| CSA WA | 4,257 | 4,257 |
| Provision for Doubtful Debts | (8,514) | (8,514) |
| | 205,034 | 213,723 |
| NON-CURRENT ASSETS | | |
| Furniture & Fittings at cost | | 508 |
| Less Accumulated Depreciation | | 508 |
| | 0 | 0 |
| TOTAL ASSETS | 205,034 | 213,723 |
| LESS CURRENT LIABILITIES | | |
| Accrued Expenses | 1,025 | 1,000 |
| Accounts Payable | 12,998 | 12,292 |
| TOTAL LIABILITIES | 14,023 | 13,292 |
| NET ASSETS | \$191,011 | \$200,431 |
| BRANCH FUNDS | | |
| Accumulated Funds | 191,011 | 200,431 |
| TOTAL BRANCH FUNDS | \$191,011 | \$200,431 |

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

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR
ENDED 30 JUNE 2004**

| | Note | 2004 | 2003 |
|--|------|-------------------|-------------------|
| INCOME | | | |
| Members' Subscriptions | | 739,383 | 719,885 |
| Donations | | 116 | |
| Interest | | 997 | 821 |
| | | 740,496 | 720,706 |
| EXPENDITURE | | | |
| Federal Capitation Dues | | 565,921 | 550,997 |
| Affiliation Fees ACTU | | 95,118 | 93,025 |
| Meeting Costs:- | | | |
| Federal Council & Committees | | 434 | 7,543 |
| Branch Councils | | 2,383 | 1,700 |
| National Education Forum | | 12,768 | |
| ACTU Congress | | 16,972 | |
| Other Travelling | | 4,400 | 572 |
| Arbitration Expenses | | 0 | 0 |
| Accountancy & Secretarial | | 3,810 | 3,724 |
| Audit Fees | | 1,025 | 900 |
| Annual Reports | | 0 | 0 |
| Bank Charges & Taxes | | 30 | 0 |
| Campaigns/Recruitments | | 37,658 | 2,991 |
| Dataprocessing | | 7,394 | 7,199 |
| Provision for Doubtful Debts | | 0 | 8,514 |
| Postage & Stationery | | 1,685 | 1,489 |
| Sundry administrative Expenses | | 318 | 227 |
| | | 749,916 | 678,881 |
| SURPLUS(DEFICIT) FOR THE YEAR | | (9,420) | 41,825 |
| Accumulated Surplus(Deficit) at 1 July 2003 | | 200,431 | 158,606 |
| ACCUMULATED SURPLUS(DEFICIT) AT 30 JUNE 2004 | | \$ 191,011 | \$ 200,431 |

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

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2004

| | 2004 | 2003 |
|---|------------------|------------------|
| Cash flows from operating activities | | |
| Members' fees received | 739,383 | 719,885 |
| Interest received | 997 | 821 |
| Donations | 116 | 0 |
| | 740,496 | 720,706 |
| Fees paid to Federal body | 565,921 | 550,997 |
| ACTU fees 2003/2004 | 95,118 | 93,025 |
| Other expenses paid | 86,886 | 27,681 |
| Total expenses paid | 747,925 | 671,703 |
| NET CASH PROVIDED FROM OPERATING ACTIVITIES Note 2 | (7,429) | 49,003 |
| Cash at 1 July 2003 | 212,463 | 163,460 |
| CASH AT 30 JUNE 2004 Note 1 | \$205,034 | \$212,463 |
| ===== | | |
| Note 1 Reconciliation of Cash | | |
| Cash at Bank | 205,034 | 212,463 |
| | \$205,034 | \$212,463 |
| ===== | | |
| Note 2 Reconciliation of Net Cash provided by Operating Activities | | |
| Surplus/(Defecit) per Income & Expenditure | (9,430) | 40,825 |
| Changes in assets & liabilities: | | |
| (Increase)Decrease in Accounts Receivable | 1,260 | 7,254 |
| Increase(Decrease) in year-end Accruals | 741 | 924 |
| Net Cash provided by Operating Activities | (\$7,429) | \$49,003 |
| ===== | | |

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

**CONCISE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE, 2004**



BRYAN RUSH & CO
CHARTERED ACCOUNTANTS
since 1928

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@swiftdsl.com.au

AUDITOR'S REPORT

We certify that the above summary is a fair and accurate summary of the Reports, Accounts and Statements of the Community and Public Sector Union (SPSF Group) New South Wales Branch for the year ended 30th June, 2004. Our Auditor's Report dated 10th November, 2004 on the Accounts did not contain particulars of any deficiency, failure or shortcoming as referred to in the Australian Workplace Relations Act 1996.

Bryan Rush & Co.

David Conroy
Registered Company Auditor

Sydney

10th November 2004

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

**CONCISE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE
2004**

The financial report of the union has been audited and an opinion has been given by the Auditors that the financial report complies with the relevant Australian Accounting Standards. The following concise report is provided for members in accordance with Section 265 of the Workplace Relations Act 1996.

A copy of the full report and auditor's report will be supplied free of charge to members on request.

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of Sub-Sections (1) – (4) of Section 272, which read as follows:

- (1) A member of a reporting unit or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (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 Sub Section (1).
- (4) A Registrar may only make an application under Sub Section (1) at the request of a member of the reporting unit concerned and the Registrar must provide to a member information received because of an application made at the request of the member.

The operating loss for the year was \$9,430 (2003: profit of \$41,825) which included a campaign expenditure of \$37,658. There were no other major factors affecting the financial performance or the position.

The concise financial report has been derived from the full report and cannot be expected to provide as full an understanding of financial performance, financial position and financial and investing activities of the reporting unit as the full report.


COMMITTEE OF MANAGEMENT STATEMENT

We, John Cahill and Sue Walsh, being two members of the Executive of the Branch Council (Committee of Management) of the Community & 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 ~~1st November 2004~~ in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June, 2004 in meeting assembled that:


In the opinion of the Branch Council: -

- i. The financial statements and notes comply with the Australian Accounting Standards;
- ii. The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- iii. The financial statement and notes give a true and fair view of the financial performance, financial position and cash flows of the organisation as at 30th June 2004;
- iv. 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;
- v. During the financial year to which GPFR relates and since the end of that year:
 - (a) meetings of the Branch Council were held in accordance with the rules of the reporting unit; and
 - (b) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation; and
 - (c) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (d) no orders have been made by the Commission under Section 273 of the RAO Schedule during the period.

Signed in Sydney this 1ST day of NOVEMBER, 2004 in accordance with a resolution of the Branch Council.



JOHN CAHILL



SUE WALSH

DATE: 01.11.04

OPERATING REPORT OF THE BRANCH COUNCIL (COMMITTEE OF MANAGEMENT)

The members of the Branch Council present their report on financial statements for the year ended 30th June 2004.

- Members of the Branch Council

The members of the Branch Council of the Community and Public Sector Union (SPSF Group) New South Wales Branch during the financial year are listed below:

| <u>Member</u> | <u>Period</u> |
|--|----------------------------|
| Sue Walsh, President | 1 July 2003 – 30 June 2004 |
| Maurie O'Sullivan, Branch Secretary | 1 July 2003 – 30 June 2004 |
| John Cahill, Assistant Secretary | 1 July 2003 – 30 June 2004 |
| Paul McLeay, Assistant Secretary | 1 July 2003 – 30 June 2004 |
| George Dennett, Vice President | 1 July 2003 – 30 June 2004 |
| Ian Jordan, Vice President | 1 July 2003 – 30 June 2004 |
| Susie Grady, Vice President | 1 July 2003 – 30 June 2004 |
| Leellen Lewis, Branch Councillor | 1 July 2003 – 30 June 2004 |
| Eryl Brady, Branch Councillor | 1 July 2003 – 30 June 2004 |
| Laurie Brady, Branch Councillor | 1 July 2003 – 30 June 2004 |
| Barry Cumberland, Branch Councillor | 1 July 2003 – 30 June 2004 |
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| John McKellar, Branch Councillor | 1 July 2003 – 30 June 2004 |
| Frank Nimmett, Branch Councillor | 1 July 2003 – 30 June 2004 |
| Joan O'Dwyer, Branch Councillor | 1 July 2003 – 30 June 2004 |
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| Richard Pope, Branch Councillor | 1 July 2003 – 30 June 2004 |
| Ron Davis, Branch Councillor (Sub-Branch No.1) | 1 July 2003 – 30 June 2004 |
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| Tony De Luca, Branch Councillor (Sub-Branch No.1) | 1 July 2003 – 30 June 2004 |
| David Griffin, Branch Councillor (Sub-Branch No.1) | 1 July 2003 – 30 June 2004 |

- Principal Activities

The principal activities of the Community & Public Sector Union (SPSF Group) New South Wales Branch during the financial year remained unchanged and were to operate as an industrial organisation, providing advice to its members within the areas of industrial disputes, pay negotiations, unfair dismissals etc.

- Operating Results

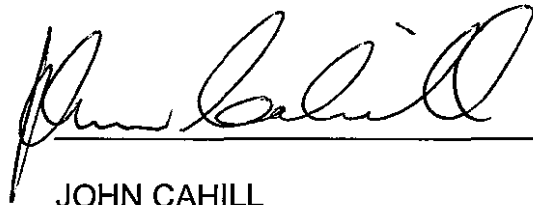
The operating loss for the year was \$9,430 (2003: profit of \$41,825) which included a campaign expenditure of \$37,658.

- Review of Operations

Although the subscriptions income was increased during the year mainly due to an increase in membership, the increase in expenditure resulted in a net loss during the year. Two main expenditure items were travel expenditure on ACTU Congress and the campaign expenditure on Universities.

- The Branch Secretary, Maurie O'Sullivan, is a Director of First State Superannuation.
- The number of members as at 30th June 2004 was 44,332.
- There were no employees employed by the organisation during the financial year.
- Attention is drawn to the right of members to resign from the organisation under Section 174 and the rules of the organisation.

DATE: 01.11.04



JOHN CAHILL
BRANCH SECRETARY

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

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2004

| | 2004 | 2003 |
|---|-----------|-----------|
| CURRENT ASSETS | | |
| Cash at Bank - Commonwealth | 205,034 | 212,463 |
| Accounts Receivable | 8,514 | 9,774 |
| Provision for Doubtful Debts | (8,514) | (8,514) |
| | 205,034 | 213,723 |
| NON-CURRENT ASSETS | | |
| Furniture & Fittings at cost (fully depreciated) | 0 | 0 |
| TOTAL ASSETS | 205,034 | 213,723 |
| LESS CURRENT LIABILITIES | 14,023 | 13,292 |
| NET ASSETS | \$191,011 | \$200,431 |
| BRANCH FUNDS | | |
| Accumulated Funds | 191,011 | 200,431 |
| TOTAL BRANCH FUNDS | \$191,011 | \$200,431 |

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR
ENDED 30 JUNE 2004**

| | 2004 | 2003 |
|--|-----------|-----------|
| INCOME | | |
| Members' Subscriptions | 739,383 | 719,885 |
| Interest | 997 | 821 |
| Donations Received | 116 | |
| | 740,496 | 720,706 |
| EXPENDITURE | | |
| Federal Capitation Dues | 565,921 | 550,997 |
| Affiliation Fees ACTU | 95,118 | 93,025 |
| Meeting Costs:- | | |
| Federal Council & Committees | 30,174 | 7,543 |
| Branch Councils | 2,383 | 1,700 |
| Other Traveling | 4,400 | 572 |
| Accountancy & Secretarial | 3,810 | 3,724 |
| Audit Fees | 1,025 | 900 |
| Bank Charges & Taxes | 30 | 0 |
| Campaigns/Recruitment | 37,658 | 2,991 |
| Data Processing | 7,394 | 7,199 |
| Provision for Doubtful Debts | | 8,514 |
| Postage & Stationery | 1,685 | 1,489 |
| Sundry Administrative Expenses | 318 | 227 |
| | 749,916 | 678,881 |
| SURPLUS(DEFICIT) FOR THE YEAR | (9,420) | 41,825 |
| Accumulated Surplus(Deficits) at 1 July 2003 | 200,431 | 158,606 |
| ACCUMULATED SURPLUS(DEFICITS) AT 30 JUNE 2004 | \$191,011 | \$200,431 |

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

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2004

| | 2004 | 2003 |
|---|------------------|------------------|
| Cash flows from operating activities | | |
| Members' fees received | 739,383 | 719,885 |
| Interest received | 997 | 821 |
| Donations received | 116 | 0 |
| | <u>740,496</u> | <u>720,706</u> |
| Fees paid to Federal body | 565,921 | 550,997 |
| ACTU fees 2003/2004 | 95,118 | 93,025 |
| Other expenses paid | 86,886 | 27,681 |
| | <u>747,925</u> | <u>671,703</u> |
| NET CASH FLOWS FROM OPERATING ACTIVITIES | (7,429) | 49,003 |
| Cash at July 2003 | 212,463 | 163,460 |
| CASH AT 30 JUNE 2004 | \$205,034 | \$212,463 |

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

CONCISE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004

The financial report of the union has been audited and an opinion has been given by the Auditors that the financial report complies with the relevant Australian Accounting Standards. The following concise report is provided for members in accordance with Section 265 of the Workplace Relations Act 1996.

A copy of the full report and auditor's report will be supplied free of charge to members on request.

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of Sub-Sections (1) - (4) of Section 272, which read as follows:

- (1) A member of a reporting unit or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (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 Sub Section (1).
- (4) A Registrar may only make an application under Sub Section (1) at the request of a member of the reporting unit concerned and the Registrar must provide to a member information received because of an application made at the request of the member.

The operating loss for the year was \$9,430 (2003: profit of \$41,825) which included a campaign expenditure of \$37,658. There were no other major factors affecting the financial performance or the position.

The concise financial report has been derived from the full report and cannot be expected to provide as full an understanding of financial performance, financial position and financial and investing activities of the reporting unit as the full report.

OPERATING REPORT OF THE BRANCH COUNCIL
(COMMITTEE OF MANAGEMENT)

The members of the Branch Council present their report on financial statements for the year ended 30 June 2004.

- Members of the Branch Council

The members of the Branch Council of the Community and Public Sector Union (SPSF Group) New South Wales Branch during the financial year are listed below:

| Member | Period |
|--|----------------------------|
| Sue Walsh, President | 1 July 2003 - 30 June 2004 |
| Maurie O'Sullivan, Branch Secretary | 1 July 2003 - 30 June 2004 |
| John Cahill, Assistant Secretary | 1 July 2003 - 30 June 2004 |
| Paul McLeay, Assistant Secretary | 1 July 2003 - 30 June 2004 |
| George Dennett, Vice President | 1 July 2003 - 30 June 2004 |
| Ian Jordan, Vice President | 1 July 2003 - 30 June 2004 |
| Susie Grady, Vice President | 1 July 2003 - 30 June 2004 |
| Leellen Lewis, Branch Councillor | 1 July 2003 - 30 June 2004 |
| Eynl Brady, Branch Councillor | 1 July 2003 - 30 June 2004 |
| Laurie Brady, Branch Councillor | 1 July 2003 - 30 June 2004 |
| Berry Cumberland, Branch Councillor | 1 July 2003 - 30 June 2004 |
| Janel Good, Branch Councillor | 1 July 2003 - 30 June 2004 |
| John McKellar, Branch Councillor | 1 July 2003 - 30 June 2004 |
| Frank Nimmelt, Branch Councillor | 1 July 2003 - 30 June 2004 |
| Joan O'Dwyer, Branch Councillor | 1 July 2003 - 30 June 2004 |
| Brian Webb, Branch Councillor | 1 July 2003 - 30 June 2004 |
| Richard Pope, Branch Councillor | 1 July 2003 - 30 June 2004 |
| Ron Davis, Branch Councillor (Sub-Branch No.1) | 1 July 2003 - 30 June 2004 |
| Mark Gordon, Branch Councillor (Sub-Branch No.1) | 1 July 2003 - 30 June 2004 |
| Tony De Luca, Branch Councillor (Sub-Branch No.1) | 1 July 2003 - 30 June 2004 |
| David Griffin, Branch Councillor (Sub-Branch No.1) | 1 July 2003 - 30 June 2004 |

• Principal Activities
The principal activities of the Community & Public Sector Union (SPSF Group) New South Wales Branch during the financial year remained unchanged and were to operate as an industrial organisation, providing advice to its members within the areas of industrial disputes, pay negotiations, unfair dismissals etc.

• Operating Results
The operating loss for the year was \$9,430 (2003: profit of \$41,825) which included a campaign expenditure of \$37,658.

• Review of Operations
Although the subscriptions income was increased during the year mainly due to an increase in membership, the increase in expenditure resulted in a net loss during the year. Two main expenditure items were travel expenditure on ACTU Congress and the campaign expenditure on Universities.

• The Branch Secretary, Laurie O'Sullivan, is a Director of First State Superannuation.

• The number of members as at 30 June 2004 was 44,332.

• There were no employees employed by the organisation during the financial year.

• Attention is drawn to the right of members to resign from the organisation under Section 174 and the rules of the organisation.

John Cahill
Branch Secretary

COMMITTEE OF MANAGEMENT
STATEMENT

We, John Cahill and Sue Walsh, being two members of the Executive of the Branch Council (Committee of Management) of the Community & 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 1 November 2004 in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June, 2004 in meeting assembled that:

- i. The financial statements and notes comply with the Australian Accounting Standards;
- ii. The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- iii. The financial statement and notes give a true and fair view of the financial performance, financial position and cash flows of the organisation as at 30 June 2004;
- iv. 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;
- v. During the financial year to which GPFR relates and since the end of that year:
 - (a) meetings of the Branch Council were held in accordance with the rules of the reporting unit; and
 - (b) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation; and
 - (c) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (d) no orders have been made by the Commission under Section 273 of the RAO Schedule during the period.

Signed in Sydney this 1st day of November, 2004 in accordance with a resolution of the Branch Council.

John Cahill & Sue Walsh

STATEMENT OF FINANCIAL POSITION AS
AT 30 JUNE 2004

| | 2004 | 2003 |
|--|-----------|-----------|
| CURRENT ASSETS | | |
| Cash at Bank - Commonwealth | 205,034 | 212,463 |
| Accounts Receivable | 8,514 | 9,774 |
| Provision for Doubtful Debts | (8,514) | (8,514) |
| | 205,034 | 213,723 |
| NON-CURRENT ASSETS | | |
| Furniture & Fixings at cost (July depreciated) | 0 | 0 |
| | 205,034 | 213,723 |
| TOTAL ASSETS | 205,034 | 213,723 |
| LESS CURRENT LIABILITIES | 14,023 | 13,292 |
| NET ASSETS | \$191,011 | \$200,431 |
| BRANCH FUNDS | | |
| Accumulated Funds | 191,011 | 200,431 |
| TOTAL BRANCH FUNDS | \$191,011 | \$200,431 |

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2004

| | 2004 | 2003 |
|--|-----------|-----------|
| INCOME | | |
| Members' Subscriptions | 739,383 | 719,885 |
| Interest | 897 | 821 |
| Donations Received | 116 | 0 |
| | 740,496 | 720,706 |
| EXPENDITURE | | |
| Federal Capitalisation Dues | 565,921 | 550,997 |
| Affiliation Fees ACTU | 85,118 | 93,025 |
| Meeting Costs:- | | |
| Federal Council & Committees | 30,174 | 7,543 |
| Branch Councils | 2,363 | 1,700 |
| Other Traveling | 4,400 | 572 |
| Accountancy & Secretarial | 3,510 | 3,724 |
| Audit Fees | 1,025 | 900 |
| Bank Charges & Taxes | 30 | 0 |
| Campaigns/Recruitment | 37,558 | 2,951 |
| Data Processing | 7,394 | 7,199 |
| Provision for Doubtful Debts | 1,685 | 6,514 |
| Postage & Stationery | 318 | 1,489 |
| Sanitary Administrative Expenses | 227 | 227 |
| | 749,916 | 678,861 |
| SURPLUS/(DEFICIT) FOR THE YEAR | (\$9,420) | 41,825 |
| Accumulated Surplus/(Deficit) at 1 July 2003 | 200,431 | 158,606 |
| ACCUMULATED SURPLUS/(DEFICIT) AT 30 JUNE 2004 | \$191,011 | \$200,431 |

STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 30 JUNE 2004

| | 2004 | 2003 |
|---|-----------|-----------|
| Cash flows from operating activities | | |
| Members' fees received | 739,383 | 719,885 |
| Interest received | 897 | 821 |
| Donations received | 116 | 0 |
| | 740,496 | 720,706 |
| Fees paid to Federal body | 565,921 | 550,997 |
| ACTU fees 2003/2004 | 93,025 | 93,025 |
| Other expenses paid | 86,888 | 27,681 |
| Total expenses paid | 745,925 | 671,703 |
| NET CASH FLOWS FROM OPERATING ACTIVITIES | (5,429) | 49,003 |
| Cash at July 2003 | 212,463 | 163,460 |
| CASH AT 30 JUNE 2004 | \$205,034 | \$212,463 |

Auditor's report

We certify that the above summary is a fair and accurate summary of the Reports, Accounts and Statements of the Community and Public Sector Union (SPSF Group) New South Wales Branch for the year ended 30 June, 2004. Our Auditor's Report dated 10 November, 2004 on the Accounts did not contain particulars of any deficiency, failure or shortcoming as referred to in the Australian Workplace Relations Act 1996.

Bryan Rush and Co.

David Conroy
Registered Company Auditor
Sydney
10 November 2004

PSA/CPSU
DIRECTORY

PSA EXECUTIVE

Sue Walsh, President
John Cahill, General Secretary
Shane O'Brien, Asst General Secretary
Steve Turner, Asst General Secretary
Cheryl McGuire, Senior Vice President
George Dennett, Vice President
Paul Petersen, Vice President

SYDNEY

GPO Box 3365
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SYDNEY 2001

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or 1800 467 932

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CENTRAL WEST REGION

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Mobile: 0408 410 746

Facsimile: (02) 6332 1535

Email: bathurst@psa.asn.au

CENTRAL COAST/HUNTER REGION

Suite 4B, Level 1 Devonshire House,
406-408 King Street
NEWCASTLE WEST 2302

Phone: (02) 4929 4788
Mobile: 0408 410 747

Facsimile: (02) 4929 4798

Email: newcastle@psa.asn.au

NORTHERN REGION

Suite 1, 76 Woodlark Street,
PO Box 818, LISMORE 2480

Phone: (02) 6621 4450
Mobile: 0408 410 744

Facsimile: (02) 6621 4690

Email: lismore@psa.asn.au

NORTH WESTERN REGION

2B/137 Marius Street
PO Box 682, TAMWORTH 2340

Phone: (02) 6766 5488
Mobile: 0428 410 745

Facsimile: (02) 6766 3352

Email: tamworth@psa.asn.au

SOUTH EASTERN REGION

Suite 3, 8/10 Victoria Street
PO Box 1470
WOLLONGONG 2500

Phone: (02) 4226 4749
Mobile: 0428 410 748

Facsimile: (02) 4226 4667

Email: wollongong@psa.asn.au

SOUTH WEST REGION

Grd Floor, 45 Fitzmaurice St
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Mobile: 0428 410 744

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COMMUNITY & PUBLIC
SECTOR UNION (SPSF GROUP)

David Carey
National Secretary
Level 4, PSA House
160 Clarence Street
SYDNEY, NSW 2000

Phone: (02) 9299 5655
Fax: (02) 9299 7181

website: www.cpsu-spsf.asn.au

COMMUNITY & PUBLIC SECTOR
UNION (SPSF GROUP NSW BRANCH)

Sue Walsh, Branch President
John Cahill, Branch Secretary
Steve Turner,
Branch Assistant Secretary

Shane O'Brien, Branch Assistant Secretary
Ron Davis, Branch Assistant
Secretary for "PCA" Sub-Branch

George Dennett, Branch Vice President
Adranne Harris, Branch Vice President
Cheryl McGuire, Branch Vice President

PSA Training Program Jan - April 2005

January

- 14 Attorney General's "Introduction to the Union"
- 31 Dealing with Workplace Bullying - Coffs Harbour

February

- 01 Teacher's Aid Special Members Course - Coffs Harbour
- 08-09 Practical Skills for Delegates
- 15-16 Women's Council Induction
- 17 Ministry for the Arts Delegates "Dealing with Workplace Bullying"
- 22 Introduction to the Union
- 23 Role of the Delegate

March

- 01-02 Winning in the Workplace
- 08-09 Women in the Union
- 10 Dealing with Workplace Bullying
- 14 Teacher's Aid Special Members Course - Orange
- 15 Introduction to the Union - Orange
- 16 Role of the Delegate - Orange
- 22 Dealing with Workplace Bullying
- 23 Introduction to the Union

April

- 05 Speaking in Public Workshop
- 12-13 Practical Skills for Delegates
- 21 Introduction to the Union
- 22 Role of the Delegate
- 26-27 Winning in the Workplace

For further information call the PSA Training Unit on 9290 1555 or
1800 467 932 or email scheequee@psa.asn.au. The Training Program is also available on
the PSA website www.psa.labor.net.au.



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Mr John Cahill
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 reports for year ended 30 June 2004 - FR2004/433
Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)**

Receipt is acknowledged of the full financial report and the concise financial report of the New South Wales Branch of the SPSF Group of the CPSU, the Community and Public Sector Union for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 22 December 2004.

The documents have been filed.

I direct your attention to the following comments concerning the reports and the financial reporting obligations under the RAO Schedule. Please note that these matters are advised for assistance in the future preparation of financial reports; no further action is required in respect of the subject documents.

Full Report

Presentation of full report to meetings

The secretary's certificate states that the full financial report was presented to a committee of management meeting instead of to a general meeting of the members of the reporting unit. The obligation under subsection 266(1) of the RAO Schedule requires presentation of the report to a general meeting within six months of the end of the financial year.

Under subsection 266(3) of the RAO Schedule, the option to present a full report to a committee of management meeting is permissible only if the rules of the reporting unit allow for a specified percentage (not exceeding 5%) of its members (whether financial or not) to call a general meeting for the purpose of considering the report.

An examination of the rules of the Branch has failed to identify a provision which allows for a variation from the obligation under subsection 266(1) in terms of the option envisaged under subsection 266(3). It is noted that subrule 10.B provides for the convening of special meetings of members by not less than five hundred financial members of the Branch. However, the limitation of the application of that rule to "financial members" only, and the absence of a specified percentage, is not consistent with the requirements of subsection 266(3).

Accordingly, should the Branch intend in future to present the full report to a committee of management meeting, it will need to alter its rules to include a provision in terms of the requirements of subsection 266(3).

Auditor's report

The opinion of the auditor made under the auditor's report is expressed in terms previously required under subsection 276(4) of the *Workplace Relations Act 1996*. The RAO Schedule, under subsection 257(5), now sets out the matters upon which an auditor is required to make an opinion. The following wording would satisfy the requirements of the Schedule:

"In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996"

You may wish to forward a copy of this letter to the reporting unit's auditor.

Operating report

Right of members to resign:

Subsection 254(2)(c) requires the operating report to "give details" of the right of members to resign from the reporting unit under section 174 of the RAO Schedule. The details provided on this occasion are not, in the Registry's view, sufficient to satisfy that requirement. It may be met by the inclusion of a statement that a member has the right to resign, together with a reference to the relevant rule which makes such provision. Alternatively, the text of the relevant resignation rule may be reproduced in the operating report. It would appear in this case that rule 8 of the SPSF Group Rules is applicable.

Committee of management statement

There is no declaration in this statement in relation to item 17(e)(5) of the Industrial Registrar's reporting guidelines. That item refers to:

..... information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule.....

You may wish to note that under item 18(c) of the guidelines, the committee of management statement requires the signature of one designated officer only.

Notes to financial statements

Information to be provided to members or Registrar

Note 2 of the notes to and forming part of the financial reports correctly draws the attention of members of the reporting unit to section 272 of the RAO Schedule. However, the words "to be made available to the person making the application" have been omitted from the citation of subsection 272 (1).

Please note that the inclusion in the subsection 272(5) notice of reference to subsection 272(4) is not required.

Concise Report

Copy to be provided to members

Under subsection 265(2) of the RAO Schedule a concise report may only be provided to members if, under the rules of the reporting unit, the committee of management resolves that such a report is to be provided. There is no indication in the documentation accompanying the concise report that the required resolution was passed. In future, compliance with that requirement should be effected and indicated in the information contained in the secretary's certificate.

Auditor's report

The wording of the auditor's report is not consistent with the statement required under subsection 265(3)(c) of the RAO Schedule. Under that subsection the auditor must state that the concise financial report has been audited and whether, in the auditor's opinion, the report complies with the relevant Australian Accounting Standards.

Discussion and analysis

For the purpose of assisting the understanding of members, a concise financial report must include discussion and analysis of the principal factors affecting the financial performance, financial position and financial and investing activities of the reporting unit. I refer you in this matter to the requirement of subregulation 161(1)(c) of the RAO Regulations.

Should you wish to discuss any of the matters raised in this letter, I may be contacted on (03) 8661 7775.

Yours sincerely



Ruth Hansen
Statutory Services Branch

11 February 2005