



Australian Government
Australian Industrial Registry

11 Exhibition Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7989
Fax: (03) 9655 0410
Email: cynthia.lobooth@airc.gov.au

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

By email: cpsu@psa.asn.au

Dear Mr Cahill

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial report for year ended 30 June 2008 – FR2008/246**

I have received the financial report for the CPSU, the Community and Public Sector Union of the SPSF Group, New South Wales Branch for the year ended 30 June 2008. The documents were lodged in the Australian Industrial Registry on 17 December 2008.

The documents have been filed.

Although the documents have been filed, there are some matters which will require your attention when preparing future financial reports.

1. Recovery of Wages Activity

I note the accounts did not provide any information in relation to any recovery of wages activity. The financial reporting obligations of any recovery of wages activity is prescribed by items 16 to 23 and item 25(f) of the Industrial Registrar's reporting guidelines. In future, where the reporting unit has not undertaken any recovery of wages activity for the financial year a statement to the effect that there was no recovery of wages activity for the financial year should be provided by the auditor in the Auditor's Report or by the committee of management in the Committee of Management Statement.

2. References to Schedule 1B

References to Schedule 1B in the Secretary's Certificate and the Auditor's Report should now be referred to as Schedule 1 or the RAO Schedule due to recent amendments to the *Workplace Relations Act* which resulted in the renumbering of the Schedules.

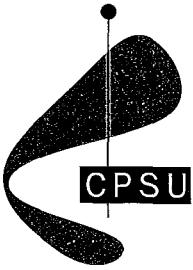
Your assistance in remedying the above matters in future financial reports will be greatly appreciated.

Should you wish to discuss the above matters I may be contacted on (03) 8661 7989 (Wed – Fri) or by e-mail at cynthia.lobooth@airc.gov.au.

Yours faithfully,

Cynthia Lo-Booth
Statutory Services Branch

8 January 2009



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:

LW:MG

10th December, 2008

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

Attention: Robert Pfeiffer

Dear Mr Pfeiffer,

RE : ANNUAL RETURNS 2008

Attached please find copies of the NSW Branch of the Combined Public Sector Unions (SPSF Group) accounts for the year ended 30th June 2008 together with the Certificate in accordance with Section 268 of Schedule 1B of the Workplace Relations Act 1996.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'John Cahill', is written over the typed name and title.

JOHN CAHILL
BRANCH SECRETARY



COMMUNITY & PUBLIC SECTOR UNION ♦ SPSF GROUP NSW BRANCH

160 Clarence Street, Sydney NSW
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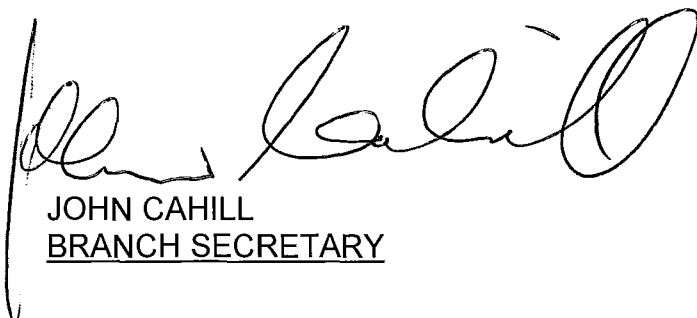
LW:MG
File 26 Pt. C

10th December, 2008

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 a resolution was passed at a meeting of the Committee of Management of the reporting unit on 13th October 2008, to provide a concise report to members;
- That the concise report was published in the associated body, Public Service Association of New South Wales, web site <http://www.psa.labor.net.au> on 10th November, 2008;
- That the full report was presented to a meeting of the Committee of Management of the reporting unit, on 8th December 2008, 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, 2008**

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

Principal: David Conroy FCA

Address:
Level 2/154 Elizabeth Street
Sydney NSW 2000

Telephone: 02 9267 9227
Fax: 02 9261 3384
Email: brc@swiftdsl.com.au
ABN: 95 373 401 379

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 2008 as set out in Schedule 1 to 4. 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, Sec. 257 and regulation 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, Sec. 257 and regulation 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

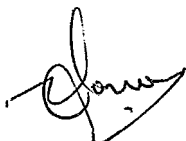
In our opinion, satisfactory accounting records were kept by the Union in relation to the year, including:

- (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 general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirement imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996.

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.

BRYAN RUSH & COMPANY
Chartered Accountants



David R Conroy FCA
Registered Company Auditor
Principal

Sydney
Date: 10 November 2008

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

COMMITTEE OF MANAGEMENT STATEMENT

I Sue Walsh, being a member 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 13 October 2008 in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June, 2008 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 2008;
- 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) the information sought in any request of a member of the reporting unit or a Registrar duly made under Sections 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (e) no orders have been made by the Commission under Section 273 of the RAO Schedule during the period.

Further, that the Branch Council resolved under Subsection 265(2) of the RAO Schedule, a concise report will only be provided to members.

Signed in Sydney this 13th day of October, 2008 in accordance with a resolution of the Branch Council.



SUE WALSH

(signed by Sue Walsh on 13 October 2008)

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

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 2008.

- 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 2007 – 30 June 2008
John Cahill, Branch Secretary	1 July 2007 – 30 June 2008
Shane O'Brien, Assistant Secretary	1 July 2007 – 30 June 2008
Steve Turner, Assistant Secretary	1 July 2007 – 30 June 2008
George Dennett, Vice President	1 July 2007 – 30 June 2008
Cheryl McGuire, Vice President	1 July 2007 - 30 June, 2008
Adrienne Harris, Vice President	1 July 2007 – 30 June 2008
Laurie Brady, Branch Councillor	1 July 2007 – 30 June 2008
John McKellar, Branch Councillor	1 July 2007 – 30 June 2008
Joan O'Dwyer, Branch Councillor	1 July 2007 – 30 June 2008
Brian Webb, Branch Councillor	1 July 2007 – 30 June 2008
Ron Davis, Assistant Secretary (Sub-Branch No.1)	1 July 2007 – 30 June 2008
Mark Gordon, Branch Councillor (Sub-Branch No.1)	1 July 2007 – 30 June 2008
Tony De Luca, Branch Councillor (Sub-Branch No.1)	1 July 2007 – 30 June 2008
David Griffin, Branch Councillor (Sub-Branch No.1)	1 July 2007 – 30 June 2008
Julie Brown, Branch Councillor	1 July 2007 – 30 June 2008
Jessie Choy, Branch Councillor	1 July 2007 – 30 June 2008
Eryn Knobel, Branch Councillor	1 July 2007 – 30 June 2008
Ayshe Lewis, Branch Councillor	1 July 2007 – 30 June 2008
Leon Parissi, Branch Councillor	1 July 2007 – 30 June 2008
Paul Petersen, Branch Councillor	1 July 2007 – 30 June 2008

- 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 surplus for the year was \$36,255 (2007: loss of \$104,275).

- Review of Operations

A review of the operations of the Branch during the financial year and the results of those operations are contained in the discussion and analysis of the financial statements.

- The number of members as at 30th June 2008 was 43,202.
- There were no employees employed by the organisation during the financial year.
- Attention is drawn that a member has the right to resign from membership in accordance with Rule 8 of the SPSF Group Rules and under Section 174 of the Workplace Relations Act 1996.
- To the best of our knowledge, no officer or member is a trustee of a superannuation entity or an exempt public sector superannuation scheme or a director of a company that is a trustee of such an entity or scheme.



JOHN CAHILL
BRANCH SECRETARY

(signed by John Cahill on 13 October 2008)

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

**DISCUSSION AND ANALYSIS OF THE
FINANCIAL STATEMENTS 2008**

Although the expenditure on Industrial Relations Campaigns continued to increase, current year to performance provides a surplus of \$36,255.

There was a slight decrease in membership due to retirement and resignations.

Increase in income and reduction in costs resulted in a better performance. The Campaign expenditure on Industrial Relations will continue and will be a major expenditure item.

The balance sheet position has improved with the net asset position increasing from \$29,015 to \$65,270.

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 2008

1. STATEMENT OF ACCOUNTING POLICIES

(a) Basis of Accounting

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.

The Accounting Policies set out below have been applied in preparing the financial statements for the year ended 30 June 2008 and comparative information presented in these financial statements for the year ended 30 June 2007.

The accounting policies have been consistently applied, unless otherwise stated.

(b) Statement of Compliance

The financial report is a general purpose report that has been prepared in accordance with the Accounting Standards, Urgent Issues Group Interpretations, other authoritative pronouncements of the AASB. Accounting Standards include Australian equivalent to International Financial Reporting Standards ("AIFRS").

(c) Employee Entitlements

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

(d) 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.

(e) 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.

(f) Rounding of Amounts

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

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 2008

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 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)."
- (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 2008 was made up of:

NSW Branch	42,292
NSW Sub-Branch	<u>910</u>
	<u>43,202</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.

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

**INCOME STATEMENT FOR THE YEAR
ENDED 30 JUNE 2008**

	Note	2008	2007
INCOME			
Members' Subscriptions		799,966	813,912
Campaign Income		220,995	110,497
Donations			0
Interest		343	398
		1,021,304	924,807
EXPENDITURE			
Federal Capitation Dues		627,466	638,406
Affiliation Fees ACTU		114,668	113,660
Meeting Costs:-			
Federal Council & Committees			
Branch Councils		301	258
National Education Forum			0
ACTU Congress		499	23,275
Other Travelling		3,421	8,626
Arbitration Expenses			0
Accountancy & Secretarial		4,298	4,122
Audit Fees		1,160	1,110
Legal Fees			0
Bank Charges & Taxes		140	92
Campaigns/Recruitments		223,084	229,474
Data processing		8,050	8,139
Donations			0
Postage & Stationery		1,698	1,656
Sundry administrative Expenses		264	264
		985,049	1,029,082
SURPLUS (DEFICIT) FOR THE YEAR		36,255	(104,275)
Accumulated Surplus (Deficit) at 1 July 2007		29,015	133,290
ACCUMULATED SURPLUS (DEFICIT) AT 30 JUNE 2008		\$ 65,270	\$ 29,015

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

BALANCE SHEET AS AT 30 JUNE 2008

	2008	2007
CURRENT ASSETS		
Cash at Bank - Commonwealth	80,644	46,924
Prepayments	110,497	331,492
Sundry Debtors		387
	191,141	378,803
NON-CURRENT ASSETS		
Furniture & Fittings at cost		
Less Accumulated Depreciation	0	0
	0	0
TOTAL ASSETS	191,141	378,803
LESS CURRENT LIABILITIES		
Accrued Expenses	1,160	1,110
Campaign Funding received in Advance	110,497	331,492
Accounts Payable	14,214	17,186
	125,871	349,788
NET ASSETS	\$65,270	\$29,015
BRANCH FUNDS		
Accumulated Funds	65,270	29,015
TOTAL BRANCH FUNDS	\$65,270	\$29,015

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

**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR
ENDED 30 JUNE 2008**

	Note	2008	2007
Net Income recognised directly in equity		-	-
Surplus (Deficit) for the period		36,255	(104,275)
Total recognised income and expense for the period		36,255	(104,275)
Accumulated Surplus/(Deficit) at 1 July 2007		29,015	133,290
ACCUMULATED SURPLUS (DEFICIT) at 30 June 2008		65,270	29,015

The Statement of Changes in Equity should be read in conjunction with attached notes.

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

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2008

	2008	2007
Cash flows from operating activities		
Receipts		
Members' fees received	799,966	813,912
Interest received	343	398
Campaign Income	0	441,990
Donations	0	0
	800,309	1,256,300
Payments		
Fees paid to Federal body	627,466	638,406
ACTU fees 2007/2008	114,668	114,047
Other expenses paid	24,455	607,733
Total expenses paid	766,589	1,360,186
NET CASH PROVIDED FROM OPERATING ACTIVITIES Note 2	33,720	(103,886)
Cash at 1 July 2007	46,924	150,810
CASH AT 30 JUNE 2008 Note 1	\$80,644	\$46,924
Note 1 Reconciliation of Cash		
Cash at Bank	80,644	46,924
	\$80,644	\$46,924
Note 2 Reconciliation of Net Cash provided by Operating Activities		
Surplus/(Defecit) per Income & Expenditure	36,255	(104,275)
Changes in assets & liabilities:		
(Increase)Decrease in Accounts Receivable	221,382	(331,879)
Increase(Decrease) in year-end Accruals	(223,917)	332,268
Net Cash provided by Operating Activities	\$33,720	(\$103,886)

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

AUDITED
CONCISE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE, 2008

Principal: David Conroy FCA

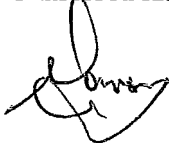
Address:
Level 2/154 Elizabeth Street
Sydney NSW 2000

Telephone: 02 9267 9227
Fax: 02 9261 3384
Email: brc@swiftdsl.com.au
ABN: 95 373 401 379

AUDITOR'S REPORT

We have audited the concise financial statements of the Community and Public Sector Union (SPSF Group) New South Wales Branch for the year ended 30 June 2008 as set out in Schedule 1 to 4. In our opinion, the concise financial statements are presented fairly in accordance with applicable Australian Accounting Standards and the requirement of sec. 265(3) of the Australian Workplace Relation Act 1996.

BRYAN RUSH & COMPANY
Chartered Accountants



David R Conroy FCA
Registered Company Auditor
Principal

Sydney
Date: 10 November 2008

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

COMMITTEE OF MANAGEMENT STATEMENT

I Sue Walsh, being a member 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 13 October 2008 in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June, 2008 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 2008;
- 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) the information sought in any request of a member of the reporting unit or a Registrar duly made under Sections 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (e) no orders have been made by the Commission under Section 273 of the RAO Schedule during the period.

Further, that the Branch Council resolved under Subsection 265(2) of the RAO Schedule, a concise report will only be provided to members.

Signed in Sydney this 13th day of October, 2008 in accordance with a resolution of the Branch Council.

A handwritten signature in black ink, consisting of several overlapping loops and a horizontal line extending to the right.

SUE WALSH

(signed by Sue Walsh on 13 October 2008)

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

**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 2008.

- 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 2007 – 30 June 2008
John Cahill, Branch Secretary	1 July 2007 – 30 June 2008
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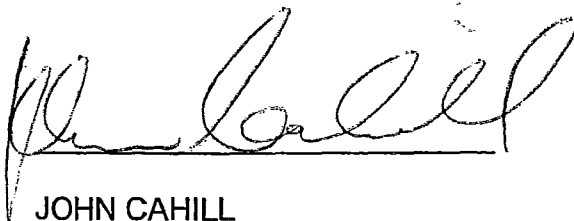
- Operating Results

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- Review of Operations

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- The number of members as at 30th June 2008 was 43,202.
- There were no employees employed by the organisation during the financial year.
- Attention is drawn that a member has the right to resign from membership in accordance with Rule 8 of the SPSF Group Rules and under Section 174 of the Workplace Relations Act 1996.
- To the best of our knowledge, no officer or member is a trustee of a superannuation entity or an exempt public sector superannuation scheme or a director of a company that is a trustee of such an entity or scheme.



JOHN CAHILL
BRANCH SECRETARY

(signed by John Cahill on 13 October 2008)

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

**DISCUSSION AND ANALYSIS OF THE
FINANCIAL STATEMENTS 2008**

Although the expenditure on Industrial Relations Campaigns continued to increase, current year to performance provides a surplus of \$36,255.

There was a slight decrease in membership due to retirement and resignations.

Increase in income and reduction in costs resulted in a better performance. The Campaign expenditure on Industrial Relations will continue and will be a major expenditure item.

The balance sheet position has improved with the net asset position increasing from \$29,015 to \$65,270.

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

**CONCISE FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE 2008**

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 surplus for the year was \$36,255. (2007 – loss - \$104,275). 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.

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

**INCOME STATEMENT FOR THE YEAR
ENDED 30 JUNE 2008**

	Note	2008	2007
INCOME			
Members' Subscriptions		799,966	813,912
Campaign Income		220,995	110,497
Donations			0
Interest		343	398
		<u>1,021,304</u>	<u>924,807</u>
EXPENDITURE			
Federal Capitation Dues		627,466	638,406
Affiliation Fees ACTU		114,668	113,660
Meeting Costs:-			
Federal Council & Committees			
Branch Councils		301	258
National Education Forum			0
ACTU Congress		499	23,275
Other Travelling		3,421	8,626
Arbitration Expenses			0
Accountancy & Secretarial		4,298	4,122
Audit Fees		1,160	1,110
Legal Fees			0
Bank Charges & Taxes		140	92
Campaigns/Recruitments		223,084	229,474
Data processing		8,050	8,139
Donations			0
Postage & Stationery		1,698	1,656
Sundry administrative Expenses		264	264
		<u>985,049</u>	<u>1,029,082</u>
SURPLUS DEFICIT) FOR THE YEAR		36,255	(104,275)
Accumulated Surplus (Deficit) at 1 July 2007		29,015	133,290
ACCUMULATED SURPLUS (DEFICIT) AT 30 JUNE 2008		<u>\$ 65,270</u>	<u>\$ 29,015</u>

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

BALANCE SHEET AS AT 30 JUNE 2008

	2008	2007
CURRENT ASSETS		
Cash at Bank - Commonwealth	80,644	46,924
Prepayments	110,497	331,492
Sundry Debtors		387
	191,141	378,803
NON-CURRENT ASSETS		
Furniture & Fittings at cost		
Less Accumulated Depreciation	0	0
	0	0
TOTAL ASSETS	191,141	378,803
LESS CURRENT LIABILITIES		
Accrued Expenses	1,160	1,110
Campaign Funding received in Advance	110,497	331,492
Accounts Payable	14,214	17,186
	125,871	349,788
NET ASSETS	\$65,270	\$29,015
BRANCH FUNDS		
Accumulated Funds	65,270	29,015
TOTAL BRANCH FUNDS	\$65,270	\$29,015

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

**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR
ENDED 30 JUNE 2008**

	Note	2008	2007
Net Income recognised directly in equity		-	-
Surplus (Deficit) for the period		36,255	(104,275)
Total recognised income and expense for the period		36,255	(104,275)
Accumulated Surplus/(Deficit) at 1 July 2007		29,015	133,290
ACCUMULATED SURPLUS (DEFICIT) at 30 June 2008		65,270	29,015

The Statement of Changes in Equity should be read in conjunction with attached notes.

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

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2008

	2008	2007
Cash flows from operating activities		
Receipts		
Members' fees received	799,966	813,912
Interest received	343	398
Campaign Income	0	441,990
Donations	0	0
	800,309	1,256,300
Payments		
Fees paid to Federal body	627,466	638,406
ACTU fees 2007/2008	114,668	114,047
Other expenses paid	24,455	607,733
Total expenses paid	766,589	1,360,186
NET CASH PROVIDED FROM OPERATING ACTIVITIES Note 2	33,720	(103,886)
Cash at 1 July 2007	46,924	150,810
CASH AT 30 JUNE 2008 Note 1	\$80,644	\$46,924
=====	=====	=====
Note 1 Reconciliation of Cash		
Cash at Bank	80,644	46,924
	\$80,644	\$46,924
=====	=====	=====
Note 2 Reconciliation of Net Cash provided by Operating Activities		
Surplus/(Defecit) per Income & Expenditure	36,255	(104,275)
Changes in assets & liabilities:		
(Increase)Decrease in Accounts Receivable	221,382	(331,879)
Increase(Decrease) in year-end Accruals	(223,917)	332,268
Net Cash provided by Operating Activities	\$33,720	(\$103,886)
=====	=====	=====