



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 A. Scott
Branch Secretary
CPSU, the Community and Public Sector Union
SPSF Group
Queensland Services Branch
PO Box 175
Albert Street
BRISBANE QLD 4002

Dear Mr Scott,

**Re: Financial statements for years ended 30 June 2002 and 2003
FR2002/398 and 2003/383**

I have received the financial statements of the Queensland Services Branch of the SPSF Group of the CPSU, the Community and Public Sector Union for years ended 30 June 2002 and 30 June 2003 lodged under cover of your letter dated 28 June 2004. The documents were lodged in the Industrial Registry on 1 July 2004.

The documents have been filed.

Timeline for lodging financial documents

I have noted that the branch has over the last five years consistently failed to lodge copies of its financial documents within the time prescribed by the Workplace Relations Act 1996. See the following table:

End of financial year	Date of lodgment
30 June 1999	19 October 2000
30 June 2000	13 June 2003
30 June 2001	13 June 2003
30 June 2002	1 July 2004
30 June 2003	1 July 2004

Your branch will be required to complete the financial reporting obligations for the financial year ended 30 June 2004 under Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule). The timeline for lodging financial documents in the Registry has been shortened to 6 months. Financial documents must be lodged in the Registry within 14 days after the second meeting.

The legislation makes limited provisions for extensions of time to be sought, however in no circumstances can extensions be granted for the holding of the second meeting beyond seven months from the end of the relevant financial year.

Presentation of financial documents to meeting

The financial documents must be presented to a general meeting of members within 6 months after the end of the financial year. The financial documents may be presented to a meeting of the committee of management instead of a general meeting of members only if the rules provide that a general meeting of members can be called by 5% or less of members for the purpose of considering the financial documents. Unlike the rules of the PSU Group (Chapter B - rule 5.7(d)), neither the rules of the Queensland Branch nor the rules of the SPSF Group provide for the calling of a general meeting of members in the abovementioned circumstances. Unless the relevant rules are amended, financial documents for year ended 30 June 2004 and for later years must be presented to a general meeting of members.

Financial documents of Associated body

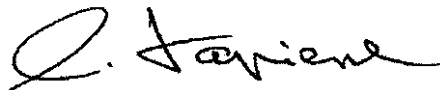
As the Queensland Services Branch appears to be associated with the Queensland Public Sector Union, a body registered under the Industrial Relations Act 1999 (Queensland), it may be that the provisions of s269 or s271 of the RAO Schedule apply to the particular circumstances of the branch. I suggest that you discuss the provisions of those sections with the Federal Secretary of the SPSF Group.

I also suggest you discuss this letter with your accountant or auditor to ensure that future financial documents are lodged within the timeline prescribed by the RAO Schedule.

We will write to you soon in greater details about the RAO Schedule.

I may be contacted on (03) 8661 7787 should you wish to discuss this letter.

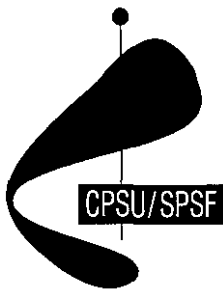
Yours sincerely,



Clency Lapierre
Statutory Services Branch

5 August 2004

cc: Mr David Carey, Federal Secretary, SPSF Group



In reply please quote
reference number:

COMMUNITY & PUBLIC SECTOR UNION
STATE PUBLIC SERVICES FEDERATION GROUP

QUEENSLAND BRANCH:

96 Albert Street
Brisbane

PO Box 175
BRISBANE ALBERT STREET Q 4102

PHONE: 3017 6147 (Alex Scott)
FAX: 3017 6247 (Alex Scott)

Ref: CPSU/SPSF Group
Queensland Branch

RL.

28 June, 2004

Mr. C. Lapierre
Statutory Services Branch
Australian Industrial Registry
GPO BOX 1994s
MELBOURNE VIC 3001

Dear Mr. Lapierre,

RE: CPSU/SPSF GROUP QLD BRANCH
FINANCIAL RETURN FOR YEARS ENDING 30 JUNE, 2002
AND 30 JUNE, 2003

Further to your recent telephone conversation with my office, two (2) copies of the Financial Accounts for the CPSU/SPSF Group, Queensland Branch, for the financial year ending 30th June, 2002 and 30th June, 2003 are now forwarded as promised.

The accounts were advertised in the Union Journal, which was posted to members on approximately 20th October, 2003 and, following advertisement, were re-submitted for endorsement at meeting of the Committee of Management of the State Branch held on 27th January, 2004.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Alex Scott', written over a horizontal line.

ALEX SCOTT,
BRANCH SECRETARY.

CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP, QUEENSLAND BRANCH


CERTIFICATE BY THE PRINCIPAL ACCOUNTING OFFICER

I, Alexander Patrick Scott, being the Principal Accounting Officer of the CPSU, the Community and Public Sector Union, SPSF Group, Queensland Branch, certify that as at June 30 2003, 20,951 people were entered in the register of members of the branch as financial.

In my opinion:-

- (i) the accompanying accounts for the financial year ended June 30 2001 give a true and fair view of the financial affairs of the branch as at the end of the financial year;
- (ii) a record has been kept of all moneys paid by, or collected from, members of the branch, 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 branch;
- (iii) before any expenditure was incurred by the branch approval of the incurring of the expenditure was obtained in accordance with the rules of the branch;
- (iv) all payments out of funds of the branch were made in accordance with the rules of the branch;
- (v) the accounts were prepared pursuant to section 273(1) of the Workplace Relations Act 1996 and no payments were made out of a fund referred to in regulation 109(iv) for a purpose other than the purpose for which the fund was operated;
- (vi) no loans or other financial benefits were granted to persons holding office in the branch; and
- (vii) the register of members of the branch was maintained in accordance with the Act.
- (viii) the attached accounts have been prepared in accordance with Statements of Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views).

Signed this Twenty_first day of October 2003.



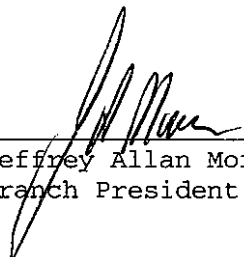
Alexander Patrick Scott
Branch Secretary

CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP, QUEENSLAND BRANCH**CERTIFICATE BY EXECUTIVE**


In accordance with regulation 109 of the Workplace Relations Regulations in force under the Workplace Relations Act 1996 and in accordance with a resolution of the Executive of the CPSU, The Community and Public Sector Union, SPSF Group, Queensland Branch we state that in the opinion of the Executive:

- (a) the accompanying accounts for the financial year ended June 30 2003 give a true and fair view of the financial affairs of the branch as at the end of the financial year.
- (b) during the financial year to which the accounts relate, meetings of the Executive were held in accordance with the rules of the branch;
- (c) to the knowledge of any member of the committee, there have not been, during the financial year to which the accounts relate, any instances where records of the branch or other documents (not being documents containing information made available to a member of the branch under section 274(2) of the Workplace Relations Act 1996), or copies of those records or other documents, or copies of the rules of the branch, have not been furnished, or made available, to members of the branch in accordance with the Act, the Regulations or the rules of the branch, as the case may be;
- (d) the accounts and statements were prepared in accordance with section 273(1) of the Workplace Relations Act 1996. In relation to the report prepared in accordance with section 276(1) of the Act by the auditor of the branch in respect of the financial year immediately preceding the financial year to which the accounts relate, the branch has complied with section 279(1) of the Act.

Signed this Twenty_first day of October 2003.



Jeffrey Allan Morris
Branch President



Alexander Patrick Scott
Branch Secretary

CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP, QUEENSLAND BRANCH

BALANCE SHEET
AS AT JUNE 30 2003

	NOTE	2003 \$	2002 \$
CURRENT ASSETS			
Cash at bank	4	24,135	12,090
Sundry debtors		247,775	213,424
TOTAL CURRENT ASSETS		271,910	225,514
NON CURRENT ASSETS			
Shares at cost		10	10
TOTAL NON CURRENT ASSETS		10	10
TOTAL ASSETS		271,920	225,524
CURRENT LIABILITIES			
Creditors		412,387	363,731
TOTAL CURRENT LIABILITIES		412,387	363,731
NET ASSETS		(140,467)	(138,207)
ACCUMULATION ACCOUNT			
Accumulated members deficit		(140,467)	(138,207)

CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP, QUEENSLAND BRANCH

INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED JUNE 30 2003

	NOTE	2003 \$	2002 \$
INCOME			
Contributions			
CPSU, The Community and Public Sector Union, SPSF Group, Queensland Branch		333,350	321,375
Federal Office reimbursement		0	478
Interest received		444	332
		-----	-----
		333,794	322,185
		-----	-----
LESS EXPENSES			
Affiliation Fees		45,137	45,122
Audit fees		1,250	0
Bank charges		48	63
Capitation fees		271,042	260,109
Computer Expenses		0	7,500
Conferences & Functions		0	0
Council Allowances		1,276	5,740
General expenses		0	0
Honoraria		3,326	9,070
Industrial Campaigns		5,141	7,008
Travel expenses		8,834	7,883
		-----	-----
Total expenses		336,054	342,495
		-----	-----
Net surplus/(deficit)		(2,260)	(20,310)
Accumulated funds at beginning of year		(138,207)	(117,897)
		-----	-----
Accumulated funds at end of year		(140,467)	(138,207)
		=====	=====

CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP, QUEENSLAND BRANCH

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30 2003

	NOTE	2003 \$	2002 \$
Cash flows from operating activities			
Contributions received		301,626	317,192
Other Income		1,150	0
Capitation fees paid		(245,297)	(255,928)
Affiliation fees paid		(45,137)	(45,122)
Other expenses		(6,439)	(18,772)
Goods and Services Tax		5,698	(5,027)
		-----	-----
Net cash provided by operating activities	3	11,601	(7,687)
		-----	-----
Cash flows from investing activities			
Interest received		444	332
		-----	-----
Net cash used in investing activities		444	332
		-----	-----
Cash flows from financing activities			
		-----	-----
Net cash used in financing activities		0	0
		-----	-----
Net increase/(decrease) in cash held		12,045	(7,355)
Cash at beginning of the financial year		12,090	19,445
		-----	-----
Cash at end of the financial year	4	24,135	12,090
		=====	=====

CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP, QUEENSLAND BRANCH**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30 2003****1. STATEMENT OF ACCOUNTING POLICIES**

The financial statements are a general purpose report that have been prepared in accordance with applicable Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and the Workplace Relations Act 1996 and regulations thereunder. The financial statements have also been prepared on the basis of historical costs and do not take into account changing money values or, except where stated current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

Income and expenditure has been brought to account on an accruals basis of accounting so as to match expenditure incurred in earning that income.

(a) Membership Contributions

In accordance with section 272(3) of the Workplace Relations Act 1996 membership subscriptions have been accounted for on a cash receipts basis.

(b) Income Tax

No provision has been made in the financial statements for income tax as income of the union is exempt from income tax by virtue of section 50-15 of the Income Tax Assessment Act 1997.

2. WORKPLACE RELATIONS ACT 1996**INFORMATION TO BE PROVIDED TO MEMBERS**

Section 274 Application may be made to an industrial organisation by:

- (a) a member of the industrial organisation;
- (b) the Industrial Registrar, at the request of a member of the industrial organisation;

for such prescribed information in relation to the industrial organisation as specified in the application.

- (2) On application made under subsection (1) an industrial organisation is to make available to the applicant such prescribed information as is specified in the application in such manner and within such time as prescribed.
- (3) If the Industrial Registrar is an applicant under subsection (1), the registrar is to provide to the member at whose request the application was made all information made available to the registrar pursuant to the application.

CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP, QUEENSLAND BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30 20033. RECONCILIATION OF CASH FLOW FROM
OPERATIONS WITH OPERATING PROFIT

	2003 \$	2002 \$
Operating profit/(loss)	(2,260)	(20,310)
Cash flows in operating profit attributable to non-operating activities		
Interest received	(444)	(332)
Changes in assets and liabilities resulting from operating activities		
Decrease/(increase) in sundry debtors	(34,351)	(5,113)
Increase/(decrease) in creditors	48,656	18,068
	-----	-----
Net cash provided by operating activities	11,601	(7,687)
	=====	=====

4. RECONCILIATION OF CASH

For the purpose of the statement of cash flows, cash includes cash on hand and in at call deposits with banks or financial institutions, net of bank overdrafts.

	2003 \$	2002 \$
Cash at bank	24,135	12,090
	=====	=====

5. Aggregate remuneration and allowance received or receivable by office bearers during the year ended June 30 2003 was \$4,602 (2002 \$14,810).

INDEPENDENT AUDIT REPORT**TO THE MEMBERS OF CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP, QUEENSLAND BRANCH****Scope**

I have audited the financial statements of the CPSU, The Community and Public Sector Union, SPSF Group, Queensland Branch for the financial year ended June 30 2003 as set out on pages 1 to 7. The Branch's Executive Committee are responsible for the preparation and presentation of the financial statements and the information they contain. I have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Branch.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurances as to whether the financial statements are free of material misstatement. My 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 enable us to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and the Workplace Relations Act 1996 so as to present a view which is consistent with my understanding of the Branch'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 my opinion:

- (a) there were kept by the CPSU, The Community and Public Sector Union, SPSF Group, Queensland Branch in relation to the year, satisfactory accounting records so far appears from my examination of these books including:
 - records of the sources and nature of the income of the Branch (including income from members) and
 - records of the nature and purposes of the expenditure of the Branchand
- (b) the accounts and statements prepared under section 273 of the Workplace Relations Act, 1996 in relation to the year were properly drawn up so as to give a true and fair view of:
 - the financial affairs of the Branch as at June 30 2003 and
 - the income and expenditure, and any surplus or deficit, of the Branch for the year; and

INDEPENDENT AUDIT REPORT

TO THE MEMBERS OF CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP,
QUEENSLAND BRANCH

Audit Opinion (Cont'd)

and

- (c) the financial statements have been prepared in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) have obtained all the information and explanations that, under section 276 subsection (2), officers or employees of the Branch were required to provide were provided.

Signed this Twenty_first day of October 2003.



William H Tunny
Registered Company Auditor

FR 2003/383

LAPIERRE, Clency

To: aps@qpsu.org.au

Subject: Outstanding financial statements for 30/6/2002 & 2003

Mr Scott,

I attached a copy of a letter you forwarded to the registry on 10 September 2003. The financial statements have not been lodged in the Registry.

Please let me know when lodgement of those financial statements can be expected.



090v-qlds_A
Scott letter of 10.

Clency Lapierre



100 years of service
1902 - 2002

Queensland Public Sector Union
FAX TRANSMISSION

Urgent
 For your information
 Please respond

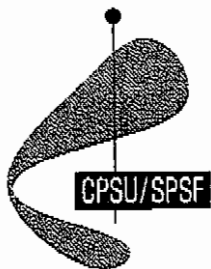
To: *Clency Lapierre*
 Attention:
 Fax number: *03/9654 6672*
 Sender: *Alex Scott*

Date: *10-9-03*
 No. of pages (including this one) *2*

Details:

A large, fluid handwritten signature or scribble that spans across the 'Details:' section. It starts with a long horizontal stroke on the left, curves upwards and to the right, then loops back down and to the left, ending with a long horizontal stroke on the right.

Queensland Public Sector Union
 Phone 1800 177 244 Fax 3017 6233 Email membership@qpsu.org.au Web www.qpsu.org.au
 Street Address 96 Albert St, Brisbane Postal Address PO Box 175 Brisbane Albert Street Q 4002



COMMUNITY & PUBLIC SECTOR UNION
STATE PUBLIC SERVICES FEDERATION GROUP

In reply please quote
reference number.

Ref: CPSU/SPSF Group
Queensland Branch

QUEENSLAND BRANCH:

96 Albert Street
Brisbane

PQ Box 175
BRISBANE ALBERT STREET Q 4102

PHONE: 3017 6147 (Alex Scott)
FAX: 3017 6247 (Alex Scott)

RL.

10 September, 2003

Mr. C. Lapierre
Statutory Services Branch
Australian Industrial Registry
GPO BOX 1994s
MELBOURNE VIC 3001

Dear Mr. Lapierre,

RE: CPSU/SPSF GROUP QLD BRANCH
FINANCIAL RETURN FOR YEAR ENDING 30 JUNE, 2002

The Financial Accounts for the CPSU/SPSF Group, Queensland Branch, for the financial year ending 30th June, 2002 and 30th June, 2003 are in the process of being prepared and will be presented to the Committee of Management, namely the State Branch at its meeting on 7th October, 2003.

Following that meeting, the accounts will be advertised in the Union Journal, which will be posted to members on approximately 20th October, 2003 and, following advertisement, will be re-submitted for endorsement at a meeting of the Committee of Management of the State Branch to be held on 25th November, 2003.

The Financial Accounts will then be submitted to the Registry on approximately 1st December, 2003.

Yours faithfully

ALEX SCOTT,
BRANCH SECRETARY.

MERCOVICH, Elizabeth

From: LAPIERRE, Clency
Sent: Monday, 28 July 2003 2:18 PM
To: LAPIERRE, Clency
Subject: Financial Reporting Matter # FR2003/383 Allocated (First Reminder)

Matter # - FR2003/383

Matter Type - s.280 - Financial reports

Short Title - Financial Reporting matter re: 090V-QLDS CPSU, the Community and Public Sector Union-SPSF Group, Queensland Branch

Allocated From - None

Email Address: 247

Postal Address: (below)

PO Box 175

Albert Street

BRISBANE QLD 4102



629227.DOC



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Ref: FR2003/383-[090V-QLDS]

Mr Alex Scott
Branch Secretary
CPSU, the Community and Public Sector Union
SPSF Group, Queensland Branch
PO Box 175
Albert Street
BRISBANE QLD 4102

Dear Mr Scott

**Re: CPSU, the Community and Public Sector Union-SPSF Group, Queensland Branch
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 30 June, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 30 June, 2003 has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (03) 8661 7787 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Clency Lapiere
Team Manager
E-mail: clency.lapiere@air.gov.au
28 July, 2003