



Australian Government
Australian Industrial Registry

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Mr Alexander P Scott
Branch Secretary
CPSU, Community and Public Sector Union
SPSF Group - Queensland Branch
PO Box 175 Albert St
BRISBANE QLD 4102

Dear Mr Scott,

**Re: CPSU, SPSF Group - Queensland Branch - Workplace Relations Act 1996 -
Financial documents for year ended 30 June 2004 - FR 2004/438**

I have received the financial documents of the Queensland Branch for the year ended 30 June 2004.
The documents were received in this office on 14 January 2005.

The documents have been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Paul Herrod'.

Paul Herrod
Statutory Services Branch
22 February 2005

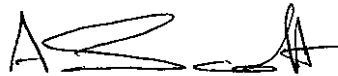
Certificate of Secretary or other Authorised Officer

S268 !B Workplace Relations Act 1996

I, Alexander Patrick Scott, being the Branch Secretary of the Community and Public Sector Union SPSF Group Queensland Branch, certify:

- that the documents lodged herewith are copies of the full report referred to in section 268 of the RAO Schedule; and
- that the full report was provided to members on 1 December 2004; and
- that the full report was presented to a general meeting of members of the reporting unit on 23 December 2004 in accordance with section 266 of the RAO Schedule.

Signature:



Date

12/1/05.



CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP, QUEENSLAND BRANCH**COMMITTEE OF MANAGEMENT STATEMENT**


On 30 November 2004, the Committee of Management of CPSU SPSF Group Queensland Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2004:

The Committee of Management declares in relation to the GPFR that in its opinion:

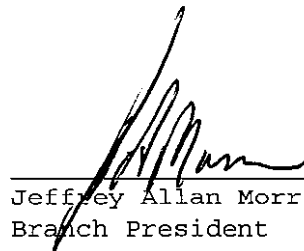
- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organization including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organization including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) where the organization consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organization; and
 - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: Alexander Patrick Scott & Jeffrey Allan Morris

Signed at Brisbane this thirtieth day of November 2004.



Alexander Patrick Scott
Branch Secretary



Jeffrey Allan Morris
Branch President

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

STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30 2004

	NOTE	2004 \$	2003 \$
CURRENT ASSETS			
Cash at bank	7	51,528	24,135
Sundry debtors	3	48,971	247,775
		-----	-----
TOTAL CURRENT ASSETS		100,499	271,910
		-----	-----
NON CURRENT ASSETS			
Shares at cost		10	10
		-----	-----
TOTAL NON CURRENT ASSETS		10	10
		-----	-----
TOTAL ASSETS		100,509	271,920
		-----	-----
CURRENT LIABILITIES			
Creditors	3	246,490	412,387
		-----	-----
TOTAL CURRENT LIABILITIES		246,490	412,387
		-----	-----
NET ASSETS		(145,981)	(140,467)
		=====	=====
EQUITY			
Accumulated members deficit		(145,981)	(140,467)
		=====	=====

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

STATEMENT OF FINANCIAL PERFORMANCE
YEAR ENDED JUNE 30 2004

	NOTE	2004 \$	2003 \$
INCOME			
Contributions			
from The Queensland Public Sector			
Union of Employees		338,590	333,350
Interest received		1,295	444
		-----	-----
		339,885	333,794
		-----	-----
LESS EXPENSES			
Affiliation Fees		46,152	45,137
Audit fees		1,500	1,250
Bank charges		43	48
Capitation fees			
- to CPSU, The Community and Public Sector			
Union, SPSF Group		276,522	271,042
Council & Committee Allowances		602	1,276
Design & Printing		4,067	0
Honoraria		3,600	3,326
Industrial Campaigns		1,795	5,141
Travel expenses		11,118	8,834
		-----	-----
Total expenses		345,399	336,054
		-----	-----
Net surplus/(deficit)		(5,514)	(2,260)
Accumulated funds at beginning of year		(140,467)	(138,207)
		-----	-----
Accumulated funds at end of year		(145,981)	(140,467)
		=====	=====

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30 2004

	NOTE	2004 \$	2003 \$
Cash flows from operating activities			
Contributions received		398,090	301,626
Other Income		0	1,150
Capitation fees paid	4	(324,900)	(245,297)
Affiliation fees paid		(46,152)	(45,137)
Other expenses		(1,917)	(6,439)
Goods and Services Tax		977	5,698
		-----	-----
Net cash provided by operating activities	8	26,098	11,601
		-----	-----
Cash flows from investing activities			
Interest received		1,295	444
		-----	-----
Net cash used in investing activities		1,295	444
		-----	-----
Cash flows from financing activities			
		-----	-----
Net cash used in financing activities		0	0
		-----	-----
Net increase/(decrease) in cash held		27,393	12,045
Cash at beginning of the financial year		24,135	12,090
		-----	-----
Cash at end of the financial year	7	51,528	24,135
		=====	=====

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 2004

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.

This financial report has been prepared in accordance with the requirements of the following Australian Accounting Standards:

AASB1031/AAS5: Materiality;
AASB1001/AAS6: Accounting Policies;
AASB1018: Statement of Financial Performance;
AASB1010/AAS36: Statement of Financial Position; and
AASB1034/AAS37: Financial Report Presentation and Disclosures.

The financial statements have 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) 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

(b) Comparatives

Where necessary, comparative information has been reclassified to achieve consistency in disclosure with changes in presentation in the current year.

2. WORKPLACE RELATIONS ACT 1996

INFORMATION TO BE PROVIDED TO MEMBERS

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Sections 272, which reads -

- (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.

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 2004

2. WORKPLACE RELATIONS ACT 1996 (cont'd)

(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).

3. BALANCE SHEET

Debtors

An amount of \$18,890.10, relating to the National Education Conference, is due from the Community and Public Sector Union SPSF Group.

Creditors

\$

Community and Public Sector Union SPSF Group	
June 2004 Capitation	23,977.17
The Queensland Public Sector Union of Employees	221,147.94
Australian Taxation Office - GST	1,364.51

	\$246,489.62
	=====

4. STATEMENT OF CASH FLOWS

An amount of \$324,900 was paid to Community and Public Sector Union SPSF Group.

5. CONTINGENT LIABILITIES

The members of the Committee of Management are unaware of any contingent liability, the effect of which may be material in relation to the financial report.

6. EVENTS SUBSEQUENT TO BALANCE DATE

The committee of Management is unaware of any events which have arisen subsequent to balance date, the effect of which may be material in relation to the financial report.

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30 2004

7. 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.

	2004 \$	2003 \$
Cash at bank	51,528 =====	24,135 =====

Aggregate remuneration and allowance received or receivable by office bearers during the year ended June 30 2004 was \$ 4,202 (2003 \$4,602).

8. RECONCILIATION OF CASH FLOW FROM
OPERATIONS WITH OPERATING PROFIT

	2004 \$	2003 \$
Operating profit/(loss)	(5,514)	(2,260)
Cash flows in operating profit attributable to non-operating activities		
Interest received	(1,295)	(444)
Changes in assets and liabilities resulting from operating activities		
Decrease/(increase) in sundry debtors	198,805	(34,351)
Increase/(decrease) in creditors	(165,898)	48,656
Net cash provided by operating activities	26,098 =====	11,601 =====

CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP, QUEENSLAND BRANCH**OPERATING REPORT
FOR THE YEAR ENDED JUNE 30 2004**

In accordance with sec. 254 of the Workplace Relations Act 1996, your Committee of Management reports as follows:

Principal Activities

The principal activity of the Organization during the year was that of a registered trade union. No significant change occurred in the nature of those activities during the year.

Operating Result

The operating result of the Organization for the year ended 30 June 2004 was a deficit of \$5,514. No provision for tax was necessary as the Organization is considered exempt.

Significant Changes

There was no significant change in the financial affairs of the Organization during the year.

Rights of Members

Subject to the Rules of the organization and sec. 174 of the Act, members have the right to resign from membership of the Organization by written notice addressed to and delivered to the Branch Secretary of the Organization.

Superannuation Office-holders

No officers and/or members of the Organization are directors of companies that are trustees of superannuation funds that require one or more of their directors to be a member of a registered organization.

Other Prescribed Information

In accordance with Regulation 159 of the Workplace Relations (Registration, & Accountability of Organizations) Regulations -

(a) the number of persons that were at the end of the financial year recorded in the register of members for sec. 230 of the RAO Schedule and who are taken to be members of the Organization under sec. 244 of the RAO Schedule was 20,953;

(b) the number of persons who were at the end of the financial year employees of the Organization including both full-time and part-time employees measured on a full-time equivalent basis were 0;

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

OPERATING REPORT
FOR THE YEAR ENDED JUNE 30 2004 (Continued)

Other Prescribed Information (continued)

(c) the names of those who have been members of the Committee of Management of the Organization at any time during the financial year and the periods for which he or she held office were -

Name	Period:
J. Morris	- 1/7/03 - 30/6/04
A. Scott	- 1/7/03 - 30/6/04
B. McCreadie	- 1/7/03 - 30/6/04
L. Haigh	- 1/7/03 - 30/6/04
I. Trail	- 1/7/03 - 30/6/04
A. Clarke	- 1/7/03 - 30/6/04
V. Doogan	- 1/7/03 - 30/6/04
P. Gray	- 1/7/03 - 30/6/04
M. Dempsey	- 1/7/03 - 30/6/04
M. Gordon	- 1/7/03 - 30/6/04
M. McCosker	- 1/7/03 - 30/6/04
L. McKay	- 1/7/03 - 30/6/04
G. Murray	- 1/7/03 - 30/6/04
R. Nilon	- 1/7/03 - 30/6/04
K. Rowe	- 1/7/03 - 30/6/04
R. McKarzel	- 1/7/03 - 30/6/04

Other Relevant Information

Nil

Signed for and on behalf of the Committee of Management -

Date: November 30 2004



Alexander Patrick Scott
Branch Secretary

W I L L I A M H T U N N Y
C h a r t e r e d A c c o u n t a n t

INDEPENDENT AUDIT REPORT

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

Scope

I have audited the general purpose financial report of the CPSU, The Community and Public Sector Union, SPSF Group, Queensland Branch for the financial year ended June 30 2004 as set out on pages 1 to 9. The Branch's Committee of Management is responsible for the preparation and presentation of the general purpose financial report and the information it contains. I have conducted an independent audit of the financial statements contained within the general purpose financial report 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) the accounts and statements prepared under section 253 of RAO Schedule 1B 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 2004 and
 - the income and expenditure, and any surplus or deficit, of the Branch for the year; and
- (b) the operating report prepared under sections 254 of RAO Schedule 1B of the Workplace Relations Act, 1996 in relation to the year was properly drawn up.

Signed at Brisbane this thirtieth day of November 2004.



**William H Tunny
Registered Company Auditor**