



**Australian Government**  
**Australian Industrial Registry**

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7799  
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Mr Alexander P Scott  
Branch Secretary  
CPSU, the Community and Public Sector Union  
SPSF Group  
Queensland Branch  
96 Albert St  
BRISBANE QLD 4000

Dear Mr Scott,

By email: [aps@qpsu.org.au](mailto:aps@qpsu.org.au)

**Re: Financial Documents for year ended 30 June 2005 - FR2005/430**  
**Schedule 1B - Workplace Relations Act 1996 (RAO Schedule)**

I acknowledge receipt of the financial reports for the Queensland Branch of the SPSF Group of the CPSU for the year ended 30 June 2005. The documents were lodged in the Industrial Registry on 21 December 2005.

This is the second lodgment by the branch of its financial reports under the *Registration and Accountability of Organisations (RAO) Schedule* which commenced on 12 May 2003.

The documents have been filed.

Comments to assist in future financial years

The following comments may assist you when you next prepare financial reports. No further action is required regarding these issues with respect to the lodged documents.

Auditor's Report

The Auditor's Report is required to confirm whether the general purpose financial report is presented fairly in accordance with:

- The Australian Accounting Standards, and
- The additional requirements of the RAO Schedule.

For more information see s257 of the RAO Schedule.

The following wording in an Auditor's Report would satisfy the requirements of s257 of the RAO Schedule:

*In my 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 (RAO Schedule) of the Workplace Relations Act 1996.*

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

References to Legislation

A number of references to legislation in the documents should be amended as follows:

	existing reference	amend to
<i>Operating Report</i>	s254 WR Act	s254 RAO Schedule
<i>Note 2 to the Accounts</i>	s272 WR Act	s272 RAO Schedule

If you have any queries please contact me on (03) 8661 7799.

Yours faithfully,



Andrew Schultz  
Statutory Services Branch

13 February 2006

Certificate of Secretary or other Authorised Officer

S268 1B 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 30 November 2005; and
- that the full report was presented to a general meeting of members of the reporting unit on 21 December 2005 in accordance with section 266 of the RAO Schedule.

Signature:



Date:

21/12/05

FR 2005/430

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

On 28 November 2005, 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 2005:

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

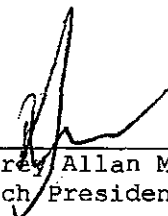
- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial 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 Twenty-Eighth day of November 2005.



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 2005

	NOTE	2005 \$	2004 \$
<b>CURRENT ASSETS</b>			
Cash at bank	7	61,729	51,528
Sundry debtors	3	27,386	48,971
TOTAL CURRENT ASSETS		<u>89,115</u>	<u>100,499</u>
<b>NON CURRENT ASSETS</b>			
Shares at cost		<u>10</u>	<u>10</u>
TOTAL NON CURRENT ASSETS		<u>10</u>	<u>10</u>
TOTAL ASSETS		<u>89,125</u>	<u>100,509</u>
<b>CURRENT LIABILITIES</b>			
Creditors	3	<u>272,831</u>	<u>246,490</u>
TOTAL CURRENT LIABILITIES		<u>272,831</u>	<u>246,490</u>
NET ASSETS		<u>(183,706)</u>	<u>(145,981)</u>
<b>EQUITY</b>			
Accumulated members deficit		<u>(183,706)</u>	<u>(145,981)</u>

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

STATEMENT OF FINANCIAL PERFORMANCE  
YEAR ENDED JUNE 30 2005

	NOTE	2005 \$	2004 \$
<b>INCOME</b>			
Contributions			
from The Queensland Public Sector Union of Employees		311,169	338,590
Interest received		2,173	1,295
		-----	-----
		313,342	339,885
		-----	-----
<b>LESS EXPENSES</b>			
Affiliation Fees		47,075	46,152
Audit fees		1,500	1,500
Bank charges		68	43
Capitation fees			
- to CPSU, The Community and Public Sector Union, SPSF Group		253,007	276,522
Conferences & Seminars		18,890	0
Council & Committee Allowances		544	602
Design & Printing		0	4,067
Honoraria		3,600	3,600
Industrial Campaigns		0	1,795
Travel expenses		26,383	11,118
		-----	-----
Total expenses		351,067	345,399
		-----	-----
Net surplus/(deficit)		(37,725)	(5,514)
Accumulated funds at beginning of year		(145,981)	(140,467)
		-----	-----
Accumulated funds at end of year		(183,706)	(145,981)
		=====	=====

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30 2005

	NOTE	2005 \$	2004 \$
<b>Cash flows from operating activities</b>			
Contributions received		313,662	398,090
Other Income		0	0
Capitation fees paid	4	(255,033)	(324,900)
Affiliation fees paid		(47,075)	(46,152)
Other expenses		(1,568)	(1,917)
Goods and Services Tax		(1,958)	977
		-----	-----
Net cash provided by operating activities	8	8,028	26,098
		-----	-----
<b>Cash flows from investing activities</b>			
Interest received		2,173	1,295
		-----	-----
Net cash used in investing activities		2,173	1,295
		-----	-----
<b>Cash flows from financing activities</b>			
		-----	-----
Net cash used in financing activities		0	0
		-----	-----
Net increase/(decrease) in cash held		10,201	27,393
Cash at beginning of the financial year		51,528	24,135
		-----	-----
Cash at end of the financial year	7	61,729	51,528
		=====	=====

**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 2005**

**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 2005

## 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

<b>Debtors</b>	<b>\$</b>
The Queensland Public Sector Union of Employees June 2005 Contribution	26,746
Australian Taxation Office - GST	640
	-----
	27,386
	=====
<b>Creditors</b>	<b>\$</b>
Community and Public Sector Union SPSF Group June 2005 Capitation	21,747
The Queensland Public Sector Union of Employees	251,084
	-----
	272,831
	=====

## 4. STATEMENT OF CASH FLOWS

An amount of \$255,033 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 2005

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.

	2005 \$	2004 \$
Cash at bank	61,729	51,528
	<u>          </u>	<u>          </u>

Aggregate remuneration and allowance received or receivable by office bearers during the year ended June 30 2005 was \$ 4,144 (2004 \$4,202).

8. RECONCILIATION OF CASH FLOW FROM  
OPERATIONS WITH OPERATING PROFIT

	2005 \$	2004 \$
Operating profit/(loss)	(37,725)	(5,514)
Cash flows in operating profit attributable to non-operating activities		
Interest received	(2,173)	(1,295)
Changes in assets and liabilities resulting from operating activities		
Decrease/(increase) in sundry debtors	21,585	198,805
Increase/(decrease) in creditors	26,341	(165,898)
	<u>          </u>	<u>          </u>
Net cash provided by operating activities	8,028	26,098
	<u>          </u>	<u>          </u>

9. FINANCIAL REPORTING BY SEGMENTS

The union operates in one industry, being the conduct of a registered industrial union, and operates in the one geographical area, namely Queensland, Australia.

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 2005

10. INTERNATIONAL FINANCIAL REPORTING STANDARDS

The CPSU, Community and Public Sector Union, SPSF Group, Queensland Branch is preparing and managing the transition to Australian Equivalents of International Financial Reporting Standards (AIFRS) effective for the financial years commencing January 1 2005. The adoption of AIFRS will be reflected in the Union's financial statements for the year ended June 30 2006. On first time adoption of AIFRS, comparatives for the financial year ended June 30 2005 are required to be restated. The majority of the AIFRS transitional adjustments will be made retrospectively against retained earnings at July 1 2004.

The Club's management, along with its auditors, have assessed that no significant changes are likely to arise from the implementation of AIFRS.

**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP, QUEENSLAND BRANCH****OPERATING REPORT  
FOR THE YEAR ENDED JUNE 30 2005**

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 2005 was a deficit of \$37,725 (\$5,514 2004). 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 25,682;

(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 2005 (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	- 1/7/04 - 30/6/05
A. Scott	- 1/7/04 - 30/6/05
B. McCreadie	- 1/7/04 - 30/6/05
L. Haigh	- 1/7/04 - 30/6/05
I. Trail	- 1/7/04 - 16/8/05
A. Clarke	- 1/7/04 - 1/6/05
V. Doogan	- 1/7/04 - 30/6/05
P. Gray	- 1/7/04 - 30/6/05
M. Dempsey	- 1/7/04 - 30/6/05
M. Gordon	- 1/7/04 - 30/6/05
M. McCosker	- 1/7/04 - 30/6/05
L. McKay	- 1/7/04 - 30/6/05
G. Murray	- 1/7/04 - 30/6/05
R. Nilon	- 1/7/04 - 16/8/05
K. Rowe	- 1/7/04 - 30/6/05
R. McKarzel	- 1/7/04 - 16/8/05
K. Muston	- 16/8/04 - 30/6/05
R. Nilon	- 16/8/04 - 30/6/05
K. Rowe	- 16/8/04 - 30/6/05
R. McKarzel	- 16/8/04 - 30/6/05

## Other Relevant Information

Nil

Signed for and on behalf of the Committee of Management -

Date: November 28 2005



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 2005 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 2005 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 twenty-eighth day of November 2005.



**William H Tunny**  
**Registered Company Auditor**

FK 2005/430  
(entered in e-Docs)

**Amos, Kelly**

**From:** aircefiling@air.gov.au  
**Sent:** Wednesday, 21 December 2005 3:09 PM  
**To:** brisbane@air.gov.au  
**Subject:** Dispatch advice of electronic filing - Registered Organisations - Matter Number FR2005/13



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The documents will be manually checked against the Rules of the Commission by Registry staff as soon as possible and you will be advised by email of any anomaly.

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QLD Registry  
Email: brisbane@air.gov.au  
21/12/2005 16:08

Type of Application: financial reports  
Matter Number (IF your eFiling is accepted): FR2005/13 Registry in which to be filed: QLD

Contact Details

Title: Mr  
Given name(s): Alexander Patrick  
Surname: Scott  
Position: State Secretary  
Organisation: Qld Branch SPSF Group - CPSU  
Address: Level 3  
96 Albert Street  
Brisbane  
Postcode: 4000  
Phone No: 30176147  
Mobile Phone No: 0438876659  
Fax No: 30176247

Email Address: aps@qpsu.org.au

Comments:

The number relevant to this matter is FR 2005/430

Attachments:

Lodgement of full financial report: certificate.pdf  
Lodgement of full financial report: fin return 05.pdf

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