



Fair Work Australia

1 October 2009

Mr Alexander Scott
Branch Secretary
CPSU, the Community and Public Sector Union
SPSF Group
Queensland Branch
96 Albert Street
BRISBANE QLD 4000

By email: aps@cpsu.org.au

Dear Mr Scott

**Re: Fair Work (Registered Organisations) Act 2009 (RO Act)
Financial report for year ended 30 June 2006 – FR2006/353
Financial report for year ended 30 June 2007 – FR2007/480
Financial report for year ended 30 June 2008 – FR2008/248**

I acknowledge receipt of the financial reports for the CPSU, the Community and Public Sector Union SPSF Group, Queensland Branch for the years ended 30 June 2006, 2007 and 2008. The documents were lodged with Fair Work Australia on 5 August 2009.

The documents have been filed.

Comments to assist in future financial years

The following comments will assist you when you next prepare financial reports. Please ensure the comments are implemented. No action is required regarding these issues with respect to the lodged documents.

1. Change in legislation

The *Fair Work (Registered Organisations) Act 2009* and the *Fair Work (Registered Organisations) Regulations 2009* commenced on 1 July 2009. The Act was formerly the RAO Schedule of the *Workplace Relations Act 1996* and the Regulations were formerly the *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003*. The section numbering of the new legislation has remained the same and generally, the content of the legislation has remained unchanged with the exception of the Industrial Registrar and the Deputy Industrial Registrar is now referred to as the General Manager and the Delegate to the General Manager, respectively.

2. Auditor's report

The auditor is required to audit the general purpose financial report. The general purpose financial report consists of the profit and loss statement, balance sheet, statement of cash flows and other statements required by the Australian Accounting Standards, notes to the financial statements and the committee of management statement. (See s253(2) of RO Act and the reporting guidelines).

I note in all three auditor's reports under the heading entitled "Scope" the auditor omitted to include the committee of management statement in his audit. Please ensure in future financial years that the audit includes the committee of management statement as required by s253(2)(c) of the RO Act.

You should forward a copy of this letter to your auditor.

3. Recovery of wages activity

I note the accounts did not provide any information in relation to any recovery of wages activity. The financial reporting of recovery of wages activity is specified in items 16 to 23 and item 25(f) of the reporting guidelines. Where the reporting unit has not undertaken any recovery of wages activity for the financial year a statement by the auditor or by the committee of management to the effect that there was no recovery of wages activity for the financial year would satisfy the legislative requirements.

4. Timing of financial documents

There are strict requirements regarding the timing of the preparation and presentation of the financial documents all of which has been disregarded by your reporting unit.

Sub-sections 253(1) and 254(1) of the RO Act require the general purpose financial report (which includes the committee of management statement) and the operating report to be prepared as soon as practicable after the end of each financial year.

Sub-section 257(9) states that the auditor must prepare and give an auditor's report to the reporting unit within a reasonable time of having received the general purpose financial report.

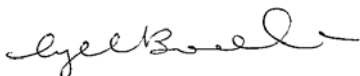
Sub-section 265(5) requires the full report which consists of the general purpose financial report (inclusive of the committee of management statement), operating report and the auditor's report to be provided to members of the reporting unit free of charge within the period of 5 months starting at the end of the financial year. Therefore, the full report must be provided to all members by 30 November of each year. Upon application by the reporting unit, an extension of time may be sought from the General Manager of Fair Work Australia by **no more than one month**.

Section 266 requires the full report to be presented to a meeting of members, or in your reporting unit's case where the rules allow, a meeting of the committee of management within the period of 6 months starting at the end of the financial year, namely by 31 December of each year. Upon application by the reporting unit, an extension of time may be sought from the General Manager of Fair Work Australia by **no more than one month**.

Please note that all of the above sections of the RO Act are **civil penalty provisions**. Please ensure that in future the financial documents are prepared and lodged in a timely manner. The financial report for the year ended 30 June 2009 should be lodged by the 14 January 2010 and possibly the 14 February 2010 if an extension of time is sought and granted pursuant to either sections 265 or 266.

If you have any questions regarding your reporting unit's financial reporting obligations please contact me on (03) 8661 7989 (Wednesdays to Fridays) or by email at cynthia.lobooth@fwa.gov.au

Yours sincerely



Cynthia Lo-Booth
Tribunal Services and Organisations

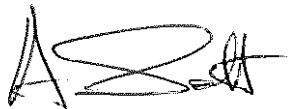
Certificate of Secretary or other Authorised Officer

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 4 August 2009; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 28 July 2009 in accordance with section 266 of the RAO Schedule.

Signature:

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

Date: 5 August 2009

Annual Report

CPSU, The Community and Public Sector Union, SPSF Group,
Queensland Branch

ABN: 59 590 961 348

June 30 2007

CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP, QUEENSLAND BRANCH
ABN: 59 590 961 348

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CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP, QUEENSLAND BRANCH
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BALANCE SHEET
AS AT JUNE 30 2007

	NOTE	2007 \$	2006 \$
CURRENT ASSETS			
Cash and cash equivalents	4	71,865	81,146
Trade and other receivables	5	51,616	39,541
TOTAL CURRENT ASSETS		123,481	120,687
NON-CURRENT ASSETS			
Shares - Queenslanders Credit Union at cost		10	10
TOTAL NON CURRENT ASSETS		10	10
TOTAL ASSETS		123,491	120,697
CURRENT LIABILITIES			
Trade and other payables	6	(365,457)	(297,469)
TOTAL CURRENT LIABILITIES		(365,457)	(297,469)
NET ASSETS		(241,966)	(176,772)
EQUITY			
Accumulated deficit		(241,966)	(176,772)

CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP, QUEENSLAND BRANCH
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STATEMENT OF CHANGES IN EQUITY
 FOR THE YEAR ENDED JUNE 30 2007

	RETAINED EARNINGS \$	TOTAL EQUITY \$
At July 1 2004	(145,981)	(145,981)
Loss for the year	(37,725)	(37,725)
At June 30 2005	(183,706)	(183,706)
Profit for the year	6,934	6,934
At June 30 2006	(176,772)	(176,772)
Loss for the year	(65,194)	(65,194)
At June 30 2007	(241,966)	(241,966)

INCOME STATEMENT
 FOR THE YEAR ENDED JUNE 30 2007

	Note	2007 \$	2006 \$
Revenue			
Contribution from the Queensland Public Sector Union of Employees		495,654	438,882
ACTU IR Levy		(71,027)	(0)
Affiliation expenses		(72,577)	(62,423)
Audit fees expense		(1,600)	(1,600)
Bank charges expense		(5)	(0)
Capitation fees			
- to CPSU, The Community and Public Sector Union, SPSF Group		(410,927)	(356,848)
Conferences & seminars expense			(0)
Council & Committee Allowances expense		(384)	(0)
Honoraria expense		(3,600)	(3,600)
Travel expense		(2,300)	(9,874)
Profit/(loss) before financing income		(66,766)	4,537
Financial income		1,572	2,397
Profit/(loss) before tax			6,934
Income tax expense		0	0
Profit/(loss) for the period	7	(65,194)	6,934

CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP, QUEENSLAND BRANCH
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STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30 2007

	NOTE	2007 \$	2006 \$
Cash flows from operating activities			
Cash receipts		490,777	427,250
Cash paid to suppliers		(501,630)	(410,230)
Net cash from operating activities	7	(10,853)	17,020
Cash flows from investing activities			
Interest received		1,572	2,397
Net cash from investing activities		1,572	2,397
Cash flows from financing activities			
Net cash from financing activities		0	0
Net increase in cash and cash equivalents		(9,281)	19,417
Cash and cash equivalents at July 1 2005		81,146	61,729
Cash and cash equivalents at June 30 2006	4	71,865	81,146

CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION, SPSF GROUP, QUEENSLAND BRANCH
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30 2007**

Note 1. Summary of Significant accounting policies

The CPSU, The Community and Public Sector Union, SPSF Group, Queensland Branch (the "Branch") is domiciled in Australia. The Branch's principal place of business is Level 1, 27 Peel Street, South Brisbane Qld 4101.

The financial report was authorised for issue by the executive committee on 28 July 2009.

The financial report is a general purpose financial report prepared in accordance with Australian Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations (Registration and Accountability of Organisations) (RAO Schedule). The financial report complies with all Australian equivalents to International Financial Reporting Standards (AIFRS).

The financial report covers CPSU, The Community and Public Sector Union, SPSF Group, Queensland Branch for the period from July 1 2006 to June 30 2007.

Basis of preparation

The financial report has been prepared on an accruals basis on historical costs.

(a) Income tax

The Branch is exempt from income tax by virtue of Section 50-15 of the Income Tax Assessment Act 1997.

(b) Impairment of Assets

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount.

Impairment losses are recognised in the income statement, unless an asset has previously been revalued, in which case the impairment loss is recognised as a reversal to the extent of that previous revaluation with any excess recognised through profit or loss.

(c) Cash and cash equivalents

Cash and cash equivalents include cash on hand and call deposits.

(d) Revenue

Revenue from the rendering of services is recognised on delivery of the service. Revenue is stated net of the amount of Goods and Services Tax (GST).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30 2007

Note 1. Summary of significant accounting policies (Cont'd)

(e) Goods and services tax

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables in the Balance Sheet are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the Balance sheet.

Cash flows are presented in the cash flow statement on a gross basis except for the GST components of cash flows arising from investing and financing activities which are disclosed as operating cash flows.

(f) Financial Instruments

Recognition

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

Financial Assets

Financial assets include cash and cash equivalents, trade receivables and receivables from related parties. These financial assets are non-derivative financial instruments that are not quoted in an active market and they are stated at cost.

Financial Liabilities

Financial liabilities include trade payables and payables to related parties. These non-derivative financial liabilities are recognised at cost.

Fair value

The carrying value of financial assets and financial liabilities approximates fair value.

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NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30 2007

Note 1. Summary of significant accounting policies (Cont'd)

(f) Financial Instruments (Con't)

Impairment

At each reporting date, an assessment is made of as to whether there is objective evidence that a financial instrument has been impaired. Impairment losses are recognised in the Income Statement.

(g) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(h) Segment reporting

A segment is a distinguishable component of the Branch that is engaged either in providing products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments.

Business segments

The Branch operates in one industry, namely the conduct of a registered industrial union.

Note 2. Accounting estimates and judgements

Management has been involved in the development, selection and disclosure of the Branch's critical accounting policies and estimates and the application of these policies and estimates

Note 3. AUDITORS REMUNERATION

Remuneration of the auditor for auditing
 or reviewing the financial report

1,600	1,600
=====	=====

Note 4. CASH AND CASH EQUIVALENTS

Cash at bank

71,865	81,146
=====	=====

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NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30 2007

	2007	2006
	\$	\$
Note 5. TRADE AND OTHER RECEIVABLES		
The Queensland Public Sector Union of Employees June 2007 contribution	44,906	39,541
Australian Taxation Office GST	6,710	
	=====	=====
	51,616	39,541
	=====	=====
Note 6. TRADE AND OTHER PAYABLES		
The Queensland Public Sector Union of Employees June 2006 capitation	(74,941)	(32,150)
The Queensland Public Sector Union of Employees	(290,516)	(264,558)
Australian Taxation Office GST		(761)
	-----	-----
	(365,457)	(297,469)
	=====	=====
Note 7. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES		
	2007	2006
	\$	\$
Profit for the period	(65,194)	6,934
Investment income	(1,572)	(2,397)
	-----	-----
Changes in assets and liabilities	(66,766)	4,537
(Increase)/decrease in trade and other receivables	(12,075)	(12,155)
Increase in trade and other payables	67,988	24,638
	-----	-----
Net cash from operating activities	(10,853)	17,020
	=====	=====

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NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30 2007

Note 8. INFORMATION TO BE PROVIDED TO MEMBERS

In accordance with the requirements of:

Schedule 1B Registration and Accountability of Organisations
 Chapter 8 Records and accounts
 Part 3 Accounts and audit

the attention of members is drawn to the provisions of sub-section 272, which reads:

Division 7 - Members' access to financial records

272 Information to be provided to members or Registrar

- (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.
- (5) A general purpose financial report prepared under section 253, a concise report prepared under section 265 and a report prepared under subsection 270(4) must include a notice drawing attention to subsections (1), (2) and (3) of this section and setting out those subsections.
- (6) Without limiting the information that may be prescribed under subsection (1), the information prescribed must include details (including the amount) of any fees paid by the reporting unit for payroll deduction services provided by a person who is an employer of:
 - (a) the member making the application for information; or
 - (b) the member at whose request the application was made.

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

COMMITTEE OF MANAGEMENT STATEMENT

On 28 July 2009, 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 2007:

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

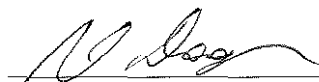
- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial 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 organisation 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 organisation 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 organisation 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 organisation; 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 & Vivienne Joy Doogan

Signed at Brisbane this Twenty-eighth day of July 2009.



Alexander Patrick Scott
Branch Secretary



Vivienne Joy Doogan
Branch President

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

**OPERATING REPORT
FOR THE YEAR ENDED JUNE 30 2007**

In accordance with sec. 254 (2)(f) of the Workplace Relations (Registration and Accountability of Organisations), your Committee of Management reports as follows:

Principal Activities

The principal activity of the Organisation 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 Organisation for the year ended 30 June 2007 was a loss of \$65,194. No provision for tax was necessary as the Organisation is exempt from income tax by virtue of section 50-15 of the Income Tax Assessment Act 1997.

Significant Changes

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

Rights of Members

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

Superannuation Office-holders

No officers and/or members of the Organisation 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 organisation.

Other Prescribed Information

In accordance with Regulation 159 of the Workplace Relations (Registration. & Accountability of Organisations) 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 Organisation under sec. 244 of the RAO Schedule was 28,301;

the number of persons who were at the end of the financial year employees of the Organisation 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 2007 (Continued)

Other Prescribed Information (continued)

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

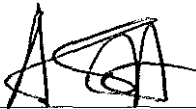
Name	Period:
J. Morris	- 1/7/06 - 30/6/07
A. Scott	- 1/7/06 - 30/6/07
B. McCreadie	- 1/7/06 - 30/6/07
V. Doogan	- 1/7/06 - 30/6/07
M. Dempsey	- 1/7/06 - 30/6/07
G. Murray	- 1/7/06 - 30/6/07
T. Deaves	- 1/7/06 - 30/6/07
S. Oriti	- 1/7/06 - 30/6/07
A. Donald	- 1/7/06 - 30/6/07
P. Cantrall	- 1/7/06 - 30/6/07
P. Cattach	- 1/7/06 - 30/6/07
P. Devey	- 1/7/06 - 30/6/07
C. Fardon	- 1/7/06 - 30/6/07
J. Farnell	- 1/7/06 - 30/6/07
L. Fletcher	- 1/7/06 - 30/6/07
E. Foster	- 1/7/06 - 30/6/07
Y. Watts	- 1/7/06 - 30/6/07

Other Relevant Information

Nil

Signed for and on behalf of the Committee of Management -

Date: July 28 2009



Alexander Patrick Scott
Branch Secretary

INDEPENDENT AUDIT REPORT

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

Scope

I have audited the accompanying financial report of the CPSU, The Community and Public Sector Union, SPSF Group, Queensland Branch for the financial year ended June 30 2007 being a general purpose financial report consisting of the income statement, statement of recognised income and expense, balance sheet, statement of cash flows and accompanying notes.

The Branch's Executive Committee is responsible for the financial report.

I have conducted an independent audit of the financial report in order to express an opinion on it to the members of the CPSU, The Community and Public Sector Union, SPSF Group, Queensland Branch.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. My procedures included examination, on a test basis of evidence supporting the amounts and other disclosures in the financial report, 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 report is presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements in Australia so as to present a view which is consistent with my understanding of the Branch's financial position and its performance as represented by the results of its operations and its cash flows.

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

Independence

In conducting my audit I have complied with the independence requirements of the Accounting Professional and Ethical Standards Board.

Audit Opinion

In my opinion, the financial report of the CPSU, The Community and Public Sector Union, SPSF Group, Queensland Branch presents fairly in all material respects in accordance with applicable Australian Accounting Standards as at June 30 2007 and its performance and cash flows for the year then ended and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B (RAO Schedule) of the Workplace Relations Act 1996 including Australian Accounting interpretations.



William H Tunny
Registered Company Auditor No. 6153
Brisbane
28 July 2009