



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
Fax: (03) 9654 6672

Mr David Carey
Secretary
SPSF Group – Federal Office
CPSU, the Community and Public Sector Union
160 Clarence St
SYDNEY NSW 2000

Dear Mr Carey,

By facsimile: (02) 9299 7181

Re: Financial Documents for year ended 30 June 2005 - FR2005/433

Schedule 1B - Workplace Relations Act 1996 (RAO Schedule)

I acknowledge receipt of the financial reports for the Federal Office of the SPSF Group of the CPSU for the year ended 30 June 2005. The documents were lodged in the Registry on 19 December 2005.

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

The documents have been filed.

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

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Andrew Schultz', with a long horizontal stroke extending to the right.

Andrew Schultz
Statutory Services Branch

8 February 2006



In reply please quote
reference number:

15 December 2005

Australian Industrial Registry
Level 35 Nauru House
80 Collins St
MELBOURNE VIC 3000

Attention: Ken Ophel, Statutory Services Branch

Dear Sir

Re: CPSU-SPSF Group – Financial Return – Year Ended 30 June 2005

In accordance with the Workplace Relations Act 1996, we now attach the following:

1. General Purpose Financial Report
2. Committee of Management Statement
3. Independent Auditor's Report
4. Operating Report
5. Certificate of Secretary

Yours faithfully

A handwritten signature in black ink that reads 'Wendy Byers'.

Wendy Byers
Accounts

COMMUNITY & PUBLIC SECTOR UNION
STATE PUBLIC SERVICES FEDERATION GROUP

Federal Office
4th Floor, 160 Clarence Street
Sydney NSW 2000
AUSTRALIA

Tel: (02) 9299 5655
Fax: (02) 9299 7181

Joint National Secretariat

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

COMMITTEE OF MANAGEMENT STATEMENT

On *11th November*, 2005 the Committee of Management of the Community and Public Sector Union, SPSF Group – Federal Council passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th 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 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: David Carey

Title of Office held: Federal Secretary

Signature:



Date:

11/11/05

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

INDEPENDENT AUDITOR'S REPORT

Scope

We have audited the accompanying general purpose financial report of the Community and Public Sector Union, SPSF Group - Federal Council for the year ended 30th June 2005 comprising Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and Notes to the Financial Statements. The Union's Executive Committee is responsible for the preparation and presentation of the financial report and the information they contain. We have performed an independent audit of this financial report in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with statutory requirements so as to present a view which is consistent with our understanding of the Union's financial position and performance as represented by 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 -

- (a) the financial report is properly drawn up so as to present fairly the financial position of the Union as at 30th June 2005 and its performance for the year ended on that date; and
- (b) the financial report is in accordance with the provisions of the Workplace Relations Act 1996 and Australian Accounting Standards.

Signed at Melbourne, this 15th day of November, 2005.

Eddy Partners
6th Floor, Coates Building
20 Collins Street
MELBOURNE, VIC., 3000
Tel: (03) 9654-5944
Fax: (03) 9654-6908

EDDY PARTNERS,
Certified Practising Accountants.


David James Eddy, CPA.
Registered Company Auditor.

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP – FEDERAL COUNCIL**

**OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE 2005**

In accordance with sec. 254 of the Workplace Relations Act 1996 (“the Act”), your Committee of Management report 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 30th June 2005 was a deficit of (\$7,294). No provision for tax was necessary as the Organisation is considered exempt.

Significant Changes

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

Rights of Members

All members of the Organisation have the right to resign from the Organisation in accordance with Chapter C Rule 8 of the Organisation Rules, (and Section 174 of the Workplace Relations Act); namely, by providing written notice addressed and delivered to the Secretary of the Organisation, including via email

Superannuation Office-holders

No officers and/or members of the organisation are directors of companies that are trustees of superannuation funds which 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 117,303 across 7 Branches;

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP – FEDERAL COUNCIL**

**OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE 2005**

Other Prescribed Information (continued)


- (b) 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 was 8.40;
- (c) 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:
D. Carey	1/7/04 to 30/6/05
M. O'Sullivan	1/7/04 to 12/8/04
J. Cahill	30/11/04 to 30/6/05
S. Walsh	1/7/04 to 30/6/05
A. Scott	1/7/04 to 22/11/04
B. McCredie	1/7/04 to 30/6/05
K. Batt	1/7/04 to 30/6/05
K. Goodall	1/7/04 to 30/6/05
J. McMahon	1/7/04 to 30/6/05
L. Oxlad	1/7/04 to 30/6/05
T. Walkington	1/7/04 to 30/6/05
B. Ellis	1/7/04 to 30/6/05
T. Lynch	1/7/04 to 30/6/05
L. Jones	1/7/04 to 30/6/05

Other Relevant Information

Nil

Signed for and on behalf of the Committee of Management –

Date: 11/NOVEMBER/05 
.....
Federal Secretary

COMMUNITY AND PUBLIC SECTOR UNION

SPSF GROUP – FEDERAL COUNCIL

CERTIFICATE OF SECRETARY

I, **David Carey** being the Secretary of the Community and Public Sector Union, SPSF Group – Federal Council 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 *16th* day of *November* 2005; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on *7th* day of *DECEMBER* 2005; in accordance with section 266 of the RAO schedule.

Signature:



Date:

7th DECEMBER, 2005

**COMMUNITY & PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH JUNE 2005**

Registered Address:

**4TH FLOOR, 160 CLARENCE STREET
SYDNEY, NEW SOUTH WALES, 2000**

Tel: (02) 9299 5655

Fax: (02) 9299 7181

Secretary:

David Carey

Contents:

**Statement of Financial Performance
Statement of Financial Position
Statement of Cash Flows
Notes to the Financial Statements**

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2005**

	Note	2005 \$	2004 \$
<u>INCOME</u>			
Capitation Fees & Subscriptions	5	1,417,120	1,404,575
Interest Received		81,579	61,736
Doubtful Debt Recovered		-	12,578
Staff Secondment Income		-	4,283
Campaign Expenses Recovered		294,979	36,600
MUST Maintenance Income		48,689	59,436
Sundry Income		-	2,040
		<u>1,842,367</u>	<u>1,581,248</u>
<u>LESS EXPENDITURE</u>			
Accountancy & Audit Fees		10,000	9,550
Affiliation Fees - APHEDA		2,418	2,418
Affiliation Fees - ICTUR		500	-
Affiliation Fees - PSI		54,989	54,083
Bank Charges		308	204
Campaign Expenses		485,183	139,437
Computer Expenses		5,761	3,177
Consultancy Fees		2,500	-
Depreciation		35,665	30,161
Donations		23,718	29,500
Doubtful Debts		1,543	-
Electricity		3,377	2,702
General Expenses		1,468	2,694
Insurance		4,347	4,252
Internet & Website Expenses		18,529	16,699
Legal Fees		3,700	4,283
Loss on Disposal of Non-Current Assets		1,101	-
Meetings & Conferences		7,112	9,973
MUST Maintenance Expenses		48,000	60,891
Payroll Tax		38,234	38,500
Postage & Freight		2,681	3,477
Printing & Stationery		5,393	5,577
Provision for Recreation Leave		8,233	15,598
Provision for Long Service Leave		16,708	11,436
Public Relations		16,954	32,636
Publications & Subscriptions		35,350	30,481
Records Management		8,081	4,644
Rent & Outgoings		63,163	63,906
Repairs, Maintenance & Replacements		4,737	3,812

The accompanying notes form part of these financial statements.

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2005**

	Note	2005 \$	2004 \$
Salaries & Wages – Officers		132,902	127,490
Salaries & Wages – Staff		456,860	438,518
Staff Amenities		1,028	1,501
Staff Training		1,559	3,496
Superannuation Contributions - Officers		38,223	35,234
Superannuation Contributions - Staff		71,408	66,924
Telephone		33,652	35,033
Travel & Accommodation		195,589	110,437
Workcover Levy		8,687	6,156
		<hr/>	<hr/>
		1,849,661	1,404,880
SURPLUS/(DEFICIT) FOR YEAR		<hr/>	<hr/>
		(7,294)	176,368
Accumulated Funds/(Deficiency) as at 1st July 2004		1,597,744	1,421,376
		<hr/>	<hr/>
ACCUMULATED FUNDS/(DEFICIENCY) AS AT 30TH JUNE 2005		1,590,450	1,597,744
		<hr/> <hr/>	<hr/> <hr/>

The accompanying notes form part of these financial statements.

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2005**

	2005 \$	2004 \$
<u>MEMBERS' FUNDS</u>		
Accumulated Funds	1,590,450	1,597,744
Represented by:		
<u>CURRENT ASSETS</u>		
Cash on Hand	241	290
Cash at Bank - Commonwealth Bank	312,559	127,745
Sundry Debtors – General	1,543	1,543
Less: Provision for Doubtful Debts	1,543	-
	-	1,543
Sundry Debtors – Branches	134,885	71,220
Less: Provision for Doubtful Debts	39,600	39,600
	95,285	31,620
Capitation Fees Owing	153,902	133,025
Loan - SPSF Pty Limited	1,012	800
Interest Receivable	15,240	6,799
Prepayments	56,144	51,211
Total Current Assets	634,383	353,033
<u>NON-CURRENT ASSETS</u>		
Office Furniture & Equipment	263,695	341,698
Less: Accumulated Depreciation	180,321	230,086
	83,374	111,612
Computer Project Equipment	-	72,988
Less: Accumulated Depreciation	-	72,988
	-	-
Total Non-Current Assets	83,374	111,612

The accompanying notes form part of these financial statements.

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2005**

	2005 \$	2004 \$
<u>INVESTMENTS</u>		
Cash Deposit Account	-	123,442
Commercial Bills/Term Deposits	1,342,323	1,286,927
<i>Total Investments</i>	<u>1,342,323</u>	<u>1,410,369</u>
TOTAL ASSETS	<u><u>2,060,080</u></u>	<u><u>1,875,014</u></u>
<u>CURRENT LIABILITIES</u>		
Sundry Creditors & Accruals - General	268,563	77,722
Sundry Creditors & Accruals - Branches	16,300	12,387
Legal Fees Payable	-	806
GST Collected	77,294	57,027
GST Paid	(60,738)	(13,943)
Provision for Recreation Leave - Officers	44,044	36,748
Provision for Recreation Leave - Staff	49,887	48,951
Provision for Long Service Leave - Staff	47,034	39,530
<i>Total Current Liabilities</i>	<u>442,384</u>	<u>259,228</u>
<u>NON-CURRENT LIABILITIES</u>		
Provision for Long Service Leave - Officers	16,466	12,705
Provision for Long Service Leave - Staff	10,780	5,337
<i>Total Non-Current Liabilities</i>	<u>27,246</u>	<u>18,042</u>
TOTAL LIABILITIES	<u>469,630</u>	<u>277,270</u>
NET ASSETS	<u><u>1,590,450</u></u>	<u><u>1,597,744</u></u>

The accompanying notes form part of these financial statements.

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2005**

	NOTE	2005 \$	2004 \$
CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	6		
Receipts			
Capitation Fees & Subscriptions		1,396,243	1,455,595
Other Income		98,935	85,435
Receipts from other branches		353,798	82,501
GST Collected		14,479	90,397
		<u>1,863,455</u>	<u>1,713,928</u>
Payments			
Salaries & Related Payments		(734,004)	(717,845)
Legal Fees		(4,433)	(3,550)
Travel & Accommodation Expenses		(98,013)	(60,274)
Other Expenditure		(685,881)	(482,224)
Payments to other branches		(178,169)	(120,678)
GST Paid		(29,704)	(89,728)
		<u></u>	<u></u>
Net Cash Provided By/(Used In) Operating Activities		133,251	239,629
CASH INFLOW/(OUTFLOW) FROM NON-OPERATING ACTIVITIES			
Purchase of Plant & Equipment, Furniture & Fittings		(16,320)	(40,157)
Purchase of Commercial Bills, Term Deposits etc.		68,046	(409,694)
Sundry loans made		(212)	(200)
		<u></u>	<u></u>
Net Cash Provided By/(Used In) Non - Operating Activities		51,514	(450,051)
Net Increase/(Decrease) in Cash Held		<u>184,765</u>	<u>(210,422)</u>
Add: Cash Held at 1st July 2004		128,035	338,457
CASH HELD AS AT 30TH JUNE 2005		<u><u>312,800</u></u>	<u><u>128,035</u></u>
REPRESENTED BY:			
Cash on Hand		241	290
Cash at Bank - Commonwealth Bank		312,559	127,745
		<u>312,800</u>	<u>128,035</u>

The accompanying notes form part of these financial statements.

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2005**

1. STATEMENT OF ACCOUNTING POLICIES

The report is a general purpose financial report that has been prepared in accordance with the Australian Accounting Standards including the disclosure requirements of the Workplace Relations Act 1996.

The following is a summary of significant accounting policies adopted by the Union in the preparation of the financial report which, unless otherwise stated, have been consistently applied:-

(a) Basis of Accounting

The financial report has been prepared on the basis of historical costs and do not take into account changing money values or, except where otherwise stated, current valuations of non-current assets.

All income and expenditure of the Union has been brought to account on an accruals basis of accounting so as to match income for the period with the expenditure incurred in earning that income.

(b) Employee Entitlements

Provision has been made in the financial report for the Union's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, recreation leave and long service leave which will be settled after one year have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at their expected present value of the estimated future cash outflows to be made for those entitlements.

(c) Income Tax

No provision has been made in the financial report for income tax on the basis that the Union is exempt under Section 50-15 of the Income Tax Assessment Act 1997.

(d) Fixed Assets

Fixed assets are stated in the financial report at historical cost less, where applicable, any accumulated depreciation. The carrying amount of all fixed assets is reviewed annually by the Executive Committee to ensure the amount at which each asset is recorded in the books of the Union does not exceed its recoverable amount.

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2005 (CONTINUED)**

(e) 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

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 Section 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.
- (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. CONTINGENT LIABILITIES

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

4. EVENTS SUBSEQUENT TO BALANCE DATE

The Executive Committee 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.

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2005 (CONTINUED)**

5. CAPITATION FEES

	2005	2004
	\$	\$
New South Wales Branch	576,875	565,921
Queensland Branch	253,007	269,504
South Australia Branch	189,548	183,522
Tasmania Branch	58,758	58,361
Victoria Branch	166,059	161,852
West Australia Branch	172,873	165,415
	<u>1,417,120</u>	<u>1,404,575</u>

**6. RECONCILIATION OF CASH INFLOW/(OUTFLOW) FROM OPERATING
ACTIVITIES WITH OPERATING SURPLUS/(DEFICIT) FOR YEAR**

	2005	2004
	\$	\$
Operating Surplus/(Deficit) for Year	(7,294)	176,368
Add Back: Non Cash Flow Items		
Depreciation	35,665	30,161
Recreation Leave Accrued	8,233	15,598
Long Service Leave Accrued	16,708	11,436
Doubtful Debt Recovered	-	(12,578)
Doubtful Debt	1,543	-
Loss on Disposal of Non-Current Assets	1,101	-
	<u>55,956</u>	<u>220,985</u>
Changes in Assets and Liabilities:		
(Increase)/Decrease in Capitation Fees Owing	(20,877)	51,020
(Increase)/Decrease in Sundry Debtors - Branches	(63,665)	(19,042)
(Increase)/Decrease in Interest Receivable	(8,441)	5,073
(Increase)/Decrease in Prepayments	(4,933)	(27,027)
(Increase)/Decrease in GST Paid	(46,795)	(764)
Increase/(Decrease) in Sundry Creditors and Accruals - General	203,754	6,344
Increase/(Decrease) in Sundry Creditors and Accruals - Branches	(1,209)	(346)
Increase/(Decrease) in Legal Fees Payable	(806)	806
Increase/(Decrease) in GST Collected	20,267	2,580
	<u>133,251</u>	<u>239,629</u>
Net Cash Provided by/(Used in) Operating Activities	133,251	239,629

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2005 (CONTINUED)**

7. RELATED PARTY DISCLOSURES

(i) The following persons have held office in the Union during the financial year:

FEDERAL COUNCIL

D. Carey	-	Federal Secretary	
K. Batt	-	Federal President	
M. O'Sullivan	-	Senior Federal Vice President	(Resigned 12/8/04)
J. Cahill	-	Vice President	(Elected 3/11/04)
J. McMahon	-	Vice President	
T. Lynch	-	Vice President	
A. Scott	-	Vice President	
T. Walkington	-	Vice President	
E. Brady	-	New South Wales Branch Delegate	(Resigned 3/11/04)
F. Nimmett	-	New South Wales Branch Delegate	(Resigned 3/11/04)
B. Webb	-	New South Wales Branch Delegate	
S. Walsh	-	New South Wales Branch Delegate	
G. Dennett	-	New South Wales Branch Delegate	(Resigned 3/11/04)
L. Lewis	-	New South Wales Branch Delegate	
J. Cahill	-	New South Wales Branch Delegate	(Resigned 3/11/04)
D. McKellar	-	New South Wales Branch Delegate	
M. O'Sullivan	-	New South Wales Branch Delegate	(Resigned 3/11/04)
R. Pope	-	New South Wales Branch Delegate	(Resigned 3/11/04)
D. Griffin	-	New South Wales Branch Delegate	
A. Harris	-	New South Wales Branch Delegate	(Elected 3/11/04)
C. McGuire	-	New South Wales Branch Delegate	(Elected 3/11/04)
S. O'Brien	-	New South Wales Branch Delegate	(Elected 3/11/04)
L. Parissi	-	New South Wales Branch Delegate	(Elected 3/11/04)
S. Turner	-	New South Wales Branch Delegate	(Elected 3/11/04)
J. Morris	-	Queensland Branch Delegate	
B. McCredie	-	Queensland Branch Delegate	
L. Haigh	-	Queensland Branch Delegate	
I. Trail	-	Queensland Branch Delegate	(Resigned 24/9/04)
A. Clarke	-	Queensland Branch Delegate	(Resigned 24/9/04)
V. Doogan	-	Queensland Branch Delegate	
P. Gray	-	Queensland Branch Delegate	
T. Deaves	-	Queensland Branch Delegate	(Elected 24/9/04)
L. McKay	-	Queensland Branch Delegate	(Elected 24/9/04)

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2005 (CONTINUED)**

7. RELATED PARTY DISCLOSURES (continued)

K. Goodall	-	Victoria Branch Delegate	
P. Lilywhite	-	Victoria Branch Delegate	
J. Mead	-	Victoria Branch Delegate	
J. Walton	-	Victoria Branch Delegate	
J. Haddaway	-	South Australia Branch Delegate	
L. Oxlad	-	South Australia Branch Delegate	
M. Warner	-	South Australia Branch Delegate	
N. Kitchen	-	South Australia Branch Delegate	
M. Armstrong	-	Western Australia Branch Delegate	(Resigned 22/9/04)
B. Ellis	-	Western Australia Branch Delegate	
D. Robertson	-	Western Australia Branch Delegate	(Resigned 22/9/04)
J. Gaines	-	Western Australia Branch Delegate	
B. Hewson	-	Western Australia Branch Delegate	(Elected 22/9/04)
L. McKay	-	Western Australia Branch Delegate	(Elected 22/9/04)
B. Barr	-	Tasmania Branch Delegate	(Resigned 19/7/04)
L. Jones	-	Tasmania Branch Delegate	
M. Johnston	-	Tasmania Branch Delegate	(Elected 19/7/04)
W. Wolf	-	Tasmania Branch Delegate	(Elected 19/7/04)

FEDERAL EXECUTIVE

D. Carey	-	Federal Secretary	
M. O'Sullivan	-	Vice President	(Resigned 12/8/04)
J. Cahill	-	Vice President	(Elected 30/11/04)
S. Walsh	-	NSW Branch Delegate	
A. Scott	-	Vice President	(Resigned 22/11/04)
B. McCreadie	-	Vice President	(Elected 22/11/04)
B. McCreadie	-	QLD Branch Delegate	(Resigned 22/11/04)
K. Batt	-	Vice President	
K. Goodall	-	VIC Branch Delegate	
J. McMahon	-	Vice President	
L. Oxlad	-	SA Branch Delegate	
T. Walkington	-	Vice President	
B. Ellis	-	WA Branch Delegate	
T. Lynch	-	Vice President	
L. Jones	-	TAS Branch Delegate	

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2005 (CONTINUED)**

7. RELATED PARTY DISCLOSURES (continued)

- (ii) The aggregate amount of remuneration paid to officers during the financial year is disclosed in the Statement of Financial Performance under "Salaries & Wages - Officers".

The aggregate amount paid during the financial year to a superannuation plan in connection with the retirement of officers is disclosed in the Statement of Financial Performance under "Superannuation – Officers".

- (iii) There were no other transactions between the officers of the Union other than those relating to their membership of the Union and the reimbursement by the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.