



FAIR WORK  
AUSTRALIA

4 January 2011

Mr David Carey  
Federal Secretary  
Federal Council  
CPSU, the Community and Public Sector Union  
SPSF Group  
4th Floor, 160 Clarence Street  
SYDNEY NSW 2000

By email: [fedsec@spsf.asn.au](mailto:fedsec@spsf.asn.au)

Dear Mr Carey

**Fair Work (Registered Organisations) Act 2009 – (RO Act)  
Financial report for year ended 30 June 2010 – FR2010/2537**

I acknowledge receipt of the statement of loans, grants and donations for the Federal Council of the CPSU, the Community and Public Sector Union, SPSF Group for the year ended 30 June 2010. The statement was lodged with Fair Work Australia (FWA) on 21 October 2010 and has been placed on a file that is not available to the general public but may be inspected during office hours by a member of your organisation in accordance with s237(4) of the RO Act.

I also acknowledge receipt of the full report for the Federal Council of the CPSU, the Community and Public Sector Union, SPSF Group for the year ended 30 June 2010. The full report was lodged with FWA on 14 December 2010.

The full report has been filed.

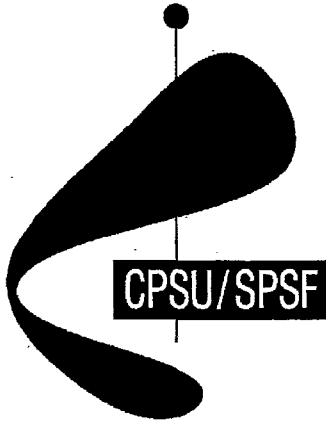
Thank you for implementing the changes as requested in my previous correspondence dated 18 March 2010. Your prompt compliance to this matter is noted.

If you have any queries please contact me on (03) 8661 7989 (Tuesdays – Fridays) or by email at [cynthia.lobooth@fwa.gov.au](mailto:cynthia.lobooth@fwa.gov.au)

Yours sincerely

Cynthia Lo-Booth  
Tribunal Services and Organisations

FR 2010/2537



**COMMUNITY AND PUBLIC SECTOR UNION**

**STATE PUBLIC SERVICES FEDERATION**

**FEDERAL COUNCIL**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 JUNE 2010**

# COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP - FEDERAL COUNCIL

## OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2010

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In accordance with the Fair Work Act 2009 ("the Act"), the Committee of Management presents its Operating report on the Community and Public Sector Union, SPSF Group - Federal Council

### Principal Activities

The Principal activity of the Union 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 Union for the year ended 30 June 2010 was a Surplus of \$ 98,820 (Surplus \$ 81,036 year 2009). No provision for tax was necessary as the Union is considered exempt.

### Significant Changes

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

### Rights of Members

All members of the Union have the right to resign from the Union in accordance with Chapter C Rule 8 of the Union Rules as registered under the Fair Work Act 2009 ("Act"); namely, by providing written notice addressed and delivered to the Secretary of the Union, including via e-mail.

### Superannuation Office-holders

No officers and/or members of the Union 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.

### Number of Members

The number of persons that were at the end of the financial year to which the report relates, recorded in the register of members is 122,016 across 7 Branches

### Number of Employees

The number of persons who were, at the end of the financial year to which the report relates, employees of the Union, where the number of employees include both full-time, casuals and part-time employees measured on a full-time equivalent basis is 7.6

### Number of the Committee

The name of each person who has been a member of the Committee of Management of the Union at any time during the reporting period:

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

**OPERATING REPORT**

**OPERATING REPORT (CONT'D)**

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<b>Name :</b>	<b>Period :</b>
D. Carey	01/07/09 - 30/06/10
J. Cahill	01/07/09 - 30/06/10
S. Walsh	01/07/09 - 30/06/10
A. Scott	01/07/09 - 30/06/10
K. Batt	01/07/09 - 30/06/10
P. Lillywhite	01/07/09 - 30/06/10
J. McMahon	01/07/09 - 30/06/10
L. Oxlad	01/07/09 - 30/06/10
T. Walkington	01/07/09 - 30/06/10
T. Lynch	01/07/09 - 30/06/10
L. Jones	01/07/09 - 30/06/10
L. Mckay	01/07/09 - 30/06/10
V. Doogan	01/07/09 - 30/06/10

**Other Relevant Information**

There is no other information that the Union considers relevant.

Signed for and on behalf of the Committee of Management -

Date : *11 November 2010*



David Carey  
Federal Secretary

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

**COMMITTEE OF MANAGEMENT'S DECLARATION**

On *11 November*, 2010 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 30 June 2010.

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 General Manager of FWA;
- (c) the financial statements and notes give a true and fair view of the Income Statement, Balance Sheet and Statement of 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 Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) regulations 2009; 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 the General Manager of FWA duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or the General Manager of FWA; and
  - (vi) there has been compliance with any order for inspection of financial records made by FWA under Section 273 of the Fair Work (Registered Organisations) Act 2009.

**For Committee of Management :** David Carey

**Title of Office held :** Federal Secretary

**Signature :**



**Date :**

*11 November 2010*

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

**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010**

	NOTE	2010 \$	2009 \$
<b>INCOME</b>			
Capitation Fees & Subscriptions	5	1,737,661	1,719,418
Interest Received		93,239	107,590
MUST Maintenance Income		12,000	48,000
Recovery of wages		-	-
Sundry Income		11,597	10,726
<b>TOTAL INCOME</b>		<b>1,854,497</b>	<b>1,885,734</b>
<b>EXPENSES</b>			
Audit Fee		7,600	7,100
Accountancy		2,714	-
Affiliation Fees			
APHEDA		4,836	2,418
PSI		147,083	136,637
Evatt Foundation		1,000	-
TUCAR		5,500	-
Amalgamation WA Prison Officer		6,215	-
Austra Catalyst		40,000	41,100
Bank Charges		233	237
Campaigns Expenses		49,195	48,886
Computer & Office Supplies		9,746	20,739
Consulting Fees		-	12,006
Depreciation		19,677	16,194
Donations		37,000	43,928
Bad Debts		1,560	-
Electricity		6,535	2,537
Internet & Website Expenses		1,703	6,322
General Expenses		-	49
Insurance		1,187	4,512
Legal Fees		11,875	6,921
Loss on disposals		645	1,568
Meeting Expenses		9,171	9,648
MUST Maintenance Expenses		12,000	48,000
Postage & Freight		1,631	1,486
Printing & Stationery		7,310	8,717
Provision for LSL		6,035	22,910
Provision for Recreation Leave		20,609	26,506
Public Relations / Media Release		-	462
Publications & Subscriptions		39,107	26,031
Records Management		2,859	2,450
Rent		75,829	74,345
Repairs & Maintenance		8,111	3,242
Research		-	110,448

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

**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010 (CONT'D)**

	2010	2009
	\$	\$
<b>EXPENSES (CONT'D)</b>		
<b>Staff Expenses</b>		
Salaries - Staff	644,436	602,660
Salaries - Officers	158,680	156,973
Staff Amenities	1,265	841
Staff Development	3,660	1,095
Superannuation- Staff	93,594	84,654
Superannuation - Officers	59,328	56,437
Payroll Tax	21,000	14,198
Workers Comp. Insurance	7,475	10,232
Telephone	35,935	43,388
Travel & Accommodation	193,338	148,821
<b>TOTAL EXPENSES</b>	<u>1,755,677</u>	<u>1,804,698</u>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<u>98,820</u>	<u>81,036</u>
Accumulated Funds at Beginning of Year	2,036,371	1,955,335
<b>ACCUMULATED FUNDS AT END OF YEAR</b>	<u>2,135,191</u>	<u>2,036,371</u>

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

**BALANCE SHEET  
AS AT 30 JUNE 2010**

	2010 \$	2009 \$
<b>MEMBERS' FUNDS</b>		
Accumulated Funds	<u>2,135,191</u>	<u>2,036,371</u>
<b>CURRENT ASSETS</b>		
Cash on hand	300	300
Cash at bank - Commonwealth Bank	272,110	240,746
Cash at bank - SGE Credit Union	17,275	17,249
Receivables - Branches	40,600	43,892
Less: Provision for Doubtful Debts	<u>(39,600)</u>	<u>(39,600)</u>
	1,000	4,292
Capitation Fees Owing	123,373	126,149
Loan -SPSF Pty Ltd	-	1,560
Interest Receivable	39,846	5,856
Prepayments	75,116	79,115
<b>TOTAL CURRENT ASSETS</b>	<u>529,020</u>	<u>475,267</u>
<b>NON-CURRENT ASSETS</b>		
Office Furniture and Equipments - cost	137,439	226,136
Accumulated Depreciation	(114,094)	(197,165)
Computers	101,170	47,832
Accumulated Depreciation	<u>(52,064)</u>	<u>(37,395)</u>
	72,451	39,408
<b>INVESTMENTS</b>		
Term Deposits	1,949,545	1,894,707
<b>TOTAL NON-CURRENT ASSETS</b>	<u>2,021,996</u>	<u>1,934,115</u>
<b>TOTAL ASSETS</b>	<u>2,551,016</u>	<u>2,409,382</u>
<b>CURRENT LIABILITIES</b>		
Payables & Accruals - General	98,641	76,063
GST Collected	55,077	57,378
GST Paid	(16,429)	(12,323)
Provision for Recreation Leave	151,013	130,404
Provision for Long Service Leave	4,235	7,547
<b>TOTAL CURRENT LIABILITIES</b>	<u>292,537</u>	<u>259,069</u>



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

**BALANCE SHEET  
AS AT 30 JUNE 2010 (CONT'D)**

	2010	2009
	\$	\$
<b>NON CURRENT LIABILITIES</b>		
Provision for Long Service Leave	123,288	113,942
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>123,288</u>	<u>113,942</u>
<b>TOTAL LIABILITIES</b>	<u>415,825</u>	<u>373,011</u>
<b>NET ASSETS</b>	<u>2,135,191</u>	<u>2,036,371</u>

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

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2010**

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	2010	2009
	\$	\$
<b>Total Members' Funds at the beginning of the Financial Year</b>	<b>2,036,371</b>	<b>1,955,335</b>
Surplus / (Deficit) for the year	98,820	81,036
<b>Total Members' Funds at the end of the Financial Year</b>	<b><u>2,135,191</u></b>	<b><u>2,036,371</u></b>

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

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2010**

	Note	2010 \$	2009 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Members		1,944,396	1,984,221
Payments to Suppliers and Employees		(1,864,052)	(1,894,796)
Interest Received		59,249	113,334
<b>Net cash provided by (used in) operating activities</b>	<b>7(b)</b>	<u>139,593</u>	<u>202,759</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investment in Term Deposits		(54,838)	(158,362)
Purchase of Plant and Equipment		(53,364)	(5,880)
<b>Net cash provided by (used in) investing activities</b>		<u>(108,202)</u>	<u>(164,242)</u>
<b>Net increase in cash held</b>		31,391	38,517
Cash at the beginning of the year		258,295	219,778
<b>Cash at the end of the year</b>	<b>7(a)</b>	<u><u>289,686</u></u>	<u><u>258,295</u></u>

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2010**

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**NOTE 1- STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board and the Fair Work Act 2009 ("Act").

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 does 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 accrual basis of accounting so as to match income for the period with the expenditure incurred in earning that income.

**(b) Employee Benefits**

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 the amounts expected to be paid when the liability is settled, plus related on-cost. In the case of Long Service Leave this results in an amount not materially different to that achieved by discounting future cash outflows.

**(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) Property, Plant and Equipment**

Each class of Plant and Equipment is carried at cost less, where applicable, any accumulated depreciation and any impairment in value.

**Depreciation**

The depreciable amount of all fixed assets is depreciated on a diminishing value method over their useful lives to the Union commencing from the time the asset is ready for use.

The depreciation rates used for each class of asset are :

Office Furniture and Equipment	2.5% - 40%
Computers	40%

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2010**

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**NOTE 1- STATEMENT OF ACCOUNTING POLICIES (CONT'D)**

**(d) Property, Plant and Equipment (Cont'd)**

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance sheet date.

Gains and losses on disposals are calculated as the difference between the net disposal proceeds and the asset's carrying amount and are included in the income statement in the year that the item is derecognised.

**(e) Impairment**

The carrying amounts of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. An impairment loss is recognised in the income statement for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the asset's fair value and value in use. For the purpose of assessing value in use, this represents depreciated current replacement cost, as the Union is a not-for-profit organisation.

**(f) Comparatives**

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

**NOTE 2- INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Fair Work Act 2009 ("Act"), the attention of members is drawn to the provisions of Section 272 which reads as follows:

- (1) A member of a reporting unit, or the General Manager of FWA, 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).

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2010**

**NOTE 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.

**NOTE 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.

**NOTE 5 - CAPITATION FEES**

	2010	2009
	\$	\$
<b>Capitation Fees &amp; Subscriptions</b>		
NSW Branch	618,400	626,494
QLD Branch	448,047	436,364
VIC Branch	186,548	182,375
TAS Branch	63,068	64,094
SA Branch	202,302	204,828
WA Branch	219,296	205,263
<b>Total Capitation Fees &amp; Subscriptions</b>	<u>1,737,661</u>	<u>1,719,418</u>

**NOTE 6- RELATED PARTY DISCLOSURE**

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

**FEDERAL COUNCIL**

D. Carey	-	Federal Secretary - (elected 11/09/08)
J. Cahill	-	Federal President - (NSW elected 14/04/10)
A. Scott	-	Senior Federal Vice President - QLD (elected 14/04/10)
K. Batt	-	Federal Vice President- VIC (elected 14/04/10)
J. McMahon	-	Federal Vice President - SA (elected 29/06/10)
T. Lynch	-	Federal Vice President - TAS (elected 04/07/08)
T. Walkington	-	Federal Vice President - WA (elected 24/10/08)
J. Cahill	-	Senior Federal Vice President - NSW (resigned 14/04/10)
K. Batt	-	Federal President - VIC (resigned 14/04/10)
J Cahill	-	Federal Vice President - NSW (elected 22/03/10)
J. Cahill	-	New South Wales Branch Delegate (elected 03/03/10)
B. Webb	-	New South Wales Branch Delegate (elected 03/03/10)
S. Walsh	-	New South Wales Branch Delegate (elected 03/03/10)
A. Harris	-	New South Wales Branch Delegate (elected 03/03/10)

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2010**

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**NOTE 6- RELATED PARTY DISCLOSURE (CONT'D)**

S. O'Brien	-	New South Wales Branch Delegate (elected 03/03/10)
G. Delprado	-	New South Wales Branch Delegate (elected 03/03/10)
R. Drummond	-	New South Wales Branch Delegate (elected 03/03/10)
C. Wetherall	-	New South Wales Branch Delegate (elected 03/03/10)
L. Parissi	-	New South Wales Branch Delegate (elected 03/03/10)
S. Turner	-	New South Wales Branch Delegate (elected 03/03/10)
R. Davis	-	New South Wales Sub-Branch Delegate (elected 03/03/10)
A. Lewis	-	New South Wales Branch Delegate (resigned 03/03/10)
D. McKellar	-	New South Wales Branch Delegate (resigned 03/03/10)
C. McGuire	-	New South Wales Branch Delegate (resigned 03/03/10)
D. Griffin	-	New South Wales Sub-Branch Delegate (resigned 03/03/10)
A. Scott	-	Queensland Branch Delegate (elected 07/10/08)
B. McCreadie	-	Queensland Branch Delegate (elected 07/10/08)
V. Doogan	-	Queensland Branch Delegate (elected 07/10/08)
T. Deaves	-	Queensland Branch Delegate (resigned 07/10/08)
P. Cantrall	-	Queensland Branch Delegate (resigned 07/10/08)
M. Dempsey	-	Queensland Branch Delegate (resigned 07/10/08)
P. Devey	-	Queensland Branch Delegate (elected 07/10/08)
C. Fardon	-	Queensland Branch Delegate (resigned 07/10/08)
P. Cattach	-	Queensland Branch Delegate (elected 07/10/08)
P. Knack	-	Queensland Branch Delegate (elected 07/10/08)
R. Miles	-	Queensland Branch Delegate (elected 07/10/08)
G Murray	-	Queensland Branch Delegate (elected 07/10/08)
K. Batt	-	Victoria Branch Delegate (elected 02/06/08)
C Davies	-	Victoria Branch Delegate (elected 02/06/08)
K. Goodall	-	Victoria Branch Delegate (resigned 02/06/08)
P. Lilywhite	-	Victoria Branch Delegate (elected 02/06/08)
J. Mead	-	Victoria Branch Delegate (elected 02/06/08)
J. Walton	-	Victoria Branch Delegate (elected 02/06/08)
J. McMahon	-	South Australia Branch Delegate (elected 29/06/10)
L. Hughes	-	South Australia Branch Delegate (elected 29/06/10)
L. Oxlad	-	South Australia Branch Delegate (elected 29/06/10)
M. Warner	-	South Australia Branch Delegate (elected 29/06/10)
N. Kitchin	-	South Australia Branch Delegate (elected 29/06/10)
T Walkington	-	Western Australia Branch Delegate (elected 29/08/08)
J. Gaines	-	Western Australia Branch Delegate (elected 29/08/08)
B. Hewson	-	Western Australia Branch Delegate (resigned 29/08/08)
L. McKay	-	Western Australia Branch Delegate (elected 29/08/08)
B Dodds	-	Western Australia Branch Delegate (elected 29/08/08)
G Richards	-	Western Australia Branch Delegate (elected 29/08/08)

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2010**

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**NOTE 6- RELATED PARTY DISCLOSURE (CONT'D)**

T. Lynch	-	Tasmania Branch Delegate (elected 25/06/10)
L. Jones	-	Tasmania Branch Delegate (elected 25/06/10)
M. Johnston	-	Tasmania Branch Delegate (elected 25/06/10)
G Ransley	-	Tasmania Branch Delegate (elected 25/06/10)

**FEDERAL EXECUTIVE**

D. Carey	-	Federal Secretary - (elected 11/09/08)
J. Cahill	-	Federal President - (NSW elected 14/04/10)
A. Scott	-	Senior Federal Vice President - QLD (elected 14/04/10)
K. Batt	-	Federal Vice President- VIC (elected 14/04/10)
J. McMahon	-	Federal Vice President - SA (elected 23/06/08)
T. Lynch	-	Federal Vice President - TAS (elected 04/07/08)
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J. Cahill	-	Senior Federal Vice President - NSW (resigned 14/04/10)
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J Cahill	-	Federal Vice President - NSW (elected 22/03/10)
S. Walsh	-	NSW Branch Delegate (elected 23/03/10)
V. Doogan	-	QLD Branch Delegate (elected 27/11/08)
L. Oxlad	-	SA Branch Delegate (elected 23/06/08)
L. Mckay	-	WA Branch Delegate (elected 24/10/08)
L. Jones	-	TAS Branch Delegate (resigned 03/07/09)
P Lillywhite	-	VIC Branch Delegate (elected 02/06/08)

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

The aggregate amount paid during the financial year to a superannuation plan in connection with the retirement officers is disclosed in the Income Statement 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.



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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2010**

**NOTE 7 – CASH FLOW INFORMATION**

**(a) Reconciliation of Cash**

Cash at the end of the financial year as shown in the cash flow statement is reconciled to the related items in the balance sheet as follows:

	2010	2009
	\$	\$
Cash on Hand	300	300
Cash at Bank	289,385	257,995
	<u>289,685</u>	<u>258,295</u>

**(b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax**

Profit from ordinary activities after income tax	98,820	81,036
Non-cash flows in profit from ordinary activities		
Depreciation	19,677	16,194
Loss on disposal	645	1,568
Changes in assets and liabilities:		
(Decrease)/Increase in Provision for Recreation Leave	20,609	26,505
(Decrease)/Increase in Provision for LSL	6,034	22,911
(Decrease)/Increase in Payables	16,171	26,855
Decrease/(Increase) in Receivables	(26,362)	49,282
Decrease/(Increase) in Prepayments	3,999	(21,592)
<b>Net cash provided from operating activities</b>	<u><b>139,593</b></u>	<u><b>202,759</b></u>

**NOTE 8 – RECOVERY OF WAGES**

The Union has not undertaken any recovery of wages activity during the financial year.

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF CPSU- SPSF GROUP- FEDERAL COUNCIL**

**Scope**

*The financial report and Executive Committee's responsibility*

We have audited the accompanying general purpose financial report of the Community and Public Sector Union, SPSF Group - Federal Council for the year ended 30 June 2010 comprising Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Notes to and Forming Part of the Financial Statements, and Statement of Committee Management.

The Union's Executive Committee is responsible for the preparation and true and fair presentation of the financial report and the information they contain. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

*Audit approach*

Our audit has been conducted in accordance with Australian Auditing Standards in order 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 aspects, 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 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.

**Independence**

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

**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 30 June 2010 and its performance for the year ended on that date;
- (b) the financial report is in accordance with the provisions of the Fair Work Act 2009, and Australian Accounting Standards.
- (c) complying with the requirements of Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

**BRYAN RUSH & COMPANY**  
**Chartered Accountants**



**David Conroy**  
**Principal**

Dated : 2 December 2010



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

**CERTIFICATE OF THE SECRETARY**

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I, **David Carey**, being the Secretary of the Community and Public Sector Union, SPSF Group - Federal Council certify :

- (i) that the documents lodged herewith are copies of the full report, referred to in section 268 of the Fair Work (Registered Organisations) Act 2009 ; and
- (ii) that the full report was provided to members on the *11 November* day of ..... 2010; and
- (iii) that the full report was presented to a meeting of the Committee of Management of the reporting unit on the *3rd* day of *December* .....2010; in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

Signature :  .....

Date : *3 December 2010* .....