



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 Tom Lynch
Branch Secretary
CPSU, the Community and Public Sector Union - SPSF Group
Tasmanian Branch
157 Collins St
HOBART TAS 7000

Dear Mr Lynch,

By email: cpsu@tas.cpsu.com.au

Re: Financial Documents for year ended 30 June 2005 - FR2005/435

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

I acknowledge receipt of the financial reports for the Tasmanian Branch of the SPSF Group of the CPSU for the year ended 30 June 2005. The documents were lodged in the Industrial Registry on 28 November 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 - no further action is required with respect to these documents.

Comments to assist in future financial years

The following comments contain essential information for the preparation of future financial reports. The branch should ensure that future financial reports are prepared accordingly.

Timing of financial documents

One of the key requirements of the RAO Schedule is that all financial documents must be signed and dated at least 21 days before they are 'presented to a general meeting of the members' – see the enclosed *Timeline*.

The dates of the various events for the lodged documents were as follows:

- 1 Aug 2005 - Auditor's Report
- 5 Aug 2005 - Committee of Management Statement
- 26 Aug 2005 - Document presented to the General Meeting
- 15 Nov 2005(?) - Operating Report

As you can see, the Operating Report was flawed because it was not completed 21 days prior to the general meeting.

Accordingly, in future financial years please ensure that all documents are completed at least 21 days prior to the presentation of the documents to a general meeting of members.

Auditor's Report

In future financial years the Auditor's Report should be amended so that it:

- specifically confirms whether, in the Auditor's opinion, the accounts are presented fairly in accordance with the *Australian Accounting Standards* and the requirements of the relevant sections of the *RAO Schedule* (see s257 of the RAO Schedule).

Please bring this matter to the attention of your auditor.

Committee of Management Statement

The Committee of Management Statement must confirm that it has been made in accordance with a resolution of the Committee *and* provide the date of the resolution – see Items 16 to 18 of the Reporting Guidelines.

Operating Report – list of office holders

The Operating Report is required to provide the name of each person who has been a member of the Committee of Management of the branch at any time during the reporting period, *and* the period for which he or she held such a position - see s254 of the RAO Schedule and Regulation 159(c) of the RAO Regulations.

Employee benefits paid to officers or employees

The Profit and Loss Statement should separately disclose the employee benefits paid to:

- *holders of offices* and
- *employees (other than holders of offices)* – see Item 11 of the Reporting Guidelines.

In the event that employee benefits only relate to one category of persons (whether *holders of offices* or *employees*) then the accounts should clearly indicate which category that is.

Accounts need to include Notice which sets out sections 272(1), (2) & (3)

There should be included in the accounts a notice drawing attention to the fact that prescribed information is available to members on request. This requirement is set out in subsection 272(5) of the RAO Schedule, and it specifically requires the accounts to include a copy of subsections 272(1), (2) & (3) as follows:

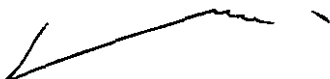
- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.*
- (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.*
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.*

This information is normally set out in the Notes to the Accounts.

I apologise for the delay in finalising this matter.

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

Yours faithfully,



Andrew Schultz
Statutory Services Branch

7 February 2006

Community and Public Sector Union
(State Public Services Federation Tasmania) Inc

Community and Public Sector Union
(SPSF Group, Tasmanian Branch)

FK 2005/455



Rec'd
28/11/05
[Signature]

November 22, 2005

Australian Industrial Registry
80 Collins Street
MELBOURNE VIC 3000

Dear Registrar,

RE: CPSU(SPSF Group, Tasmanian Branch)
2004/05 Financial Report.

Find attached the 2004/05 Financial Report for the CPSU (SPSF Group, Tasmanian Branch) as required in section 286 of the RAO Schedule.

If you require any further information do not hesitate in contacting me on (03) 6234 1708.

Yours sincerely,

Tom Lynch
Branch Secretary
Community and Public Sector Union
(State Public Services Federation Group, Tasmanian Branch)



Offices:

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Hobart, Tasmania 7000

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Devonport, Tasmania 7310

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Kings Meadows, Tas 7249

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ABN:

33 824 819 550

*Protecting and
promoting the interests
and welfare of
members*

Certificate of Secretary or other Authorised Officer.

I, Thomas Gerard Lynch, being the Branch Secretary of the Community and Public Sector Union SPSF Group Tasmanian Branch, certify:

- That the documents lodged herewith are copies of the full report referred to in section 286 of the RAO schedule; and
- That the report was presented to the Committee of Management on Friday August 5th 2005; and
- That the report was published on the reporting unit's web site (www.cpsu.com.au) and in the '*CPSU 04/05 Annual Report*' and provided to all members; and
- That the full report was presented to a General meeting of the reporting unit on August 26th in accordance with section 266 of the RAO Schedule; and
- That a second Committee of Management meeting was held in Tuesday November 15th and a resolution was passed to lodge the accounts with the Registry within 14 days.



Tom Lynch
Branch Secretary
CPSU (SPSF Group, Tasmanian Branch)

Date: 15 November 2005

**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION,
(SPSF GROUP) TASMANIAN BRANCH**

COMMITTEE OF MANAGEMENT'S STATEMENT

30 JUNE, 2005

We, Christine Mitchell and Tom Lynch, being two members of the Committee of Management of the CPSU, the Community and Public Sector Union, (SPSF Group) Tasmanian Branch, do state on behalf of the Committee and in accordance with a resolution passed by the committee, that:

The committee of Management declares in relation to GPFR that in its opinion

1. the financial statements and notes comply with the Australian Accounting Standards
2. the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
3. the financial statements and notes give a true and fair view of the financial performance, financial position and cash flow of the reporting unit for the financial year ended June 2005;
4. there is reasonable grounds to believe that the reporting unit will pay its debts as and when the become due and payable;
5. 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 ROA Schedule and the ROA regulations; and
 - iv) where the organisation consist of 2 or more reporting units; the financial records of the reporting units 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 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 ROA Schedule



Christine Mitchell
HONORARY TREASURER



Tom Lynch
BRANCH SECRETARY

Date: 5 August 2005

CPSU (SPSFT) Inc.

P.O. BOX 54

HOBART

TAS, 7000

Statement of Financial Performance for Year Ended

	Notes	2005	2004
INCOME			
Main Income	1	1,482,147	1,457,739
Other Income	2	52,106	59,679
Total INCOME		1,534,253	1,517,418
EXPENSES			
Affiliation		87,177	86,731
Communication		62,485	50,472
Council, Committees and Reps	3	72,384	21,813
Depreciation	4	76,896	103,899
Donation		453	5,547
Executive Remuneration		5,700	5,561
Financial		12,136	10,155
Legal Cost		485	10,660
Membership		20,207	29,698
Travelling		24,909	22,402
Office Support		38,532	37,439
Property		50,310	42,788
Staffing		1,052,876	1,050,417
Total Expenses		1,504,550	1,477,582
Operating Profit / (Loss) for the year		29,702	39,836
Accumulated surplus as at 1 July		390,094	350,258
Transfer from reserve	5	-	-
Amount available for appropriation		419,796	390,094
Transfer to reserve	5	-	-
Accumulated surplus as at 30 June		419,796	390,094

CPSU (SPSFT) Inc.

P.O. BOX 54
HOBART
TAS, 7000

Statement of Financial Position as at 30 June

	Notes	2005	2004
ASSETS			
Current asset	6	209,139	188,373
Non Current Asset	7	<u>615,873</u>	<u>614,690</u>
Total Asset		<u>825,012</u>	<u>803,063</u>
LIABILITIES			
Current Liabilities	8	228,453	236,144
Non Current Liabilities	9	<u>142,289</u>	<u>142,351</u>
Total Liabilities		<u>370,742</u>	<u>378,495</u>
Net Assets		<u>454,270</u>	<u>424,568</u>
Equity			
Accumulated Funds		419,796	390,094
Reserves		<u>34,474</u>	<u>34,474</u>
Total Equity		<u>454,270</u>	<u>424,568</u>

**Community and Public Sector Union
(SPSFT)**

**Statement of Cash Flows
For the Year Ended 30 June 2005**

	2005	2004
Cash Received from Operations		
Receipts from all sources	1,487,201	1,492,330
Suppliers and employees	<u>-1,446,825</u>	<u>-1,378,165</u>
Cash Surplus from Operations	40,376	114,165
Cash from financing activities		
Asset purchase loan	<u>8,417</u>	<u>-7,300</u>
Cash Surplus (deficit) from financing activities	8,417	-7,300
Cash from investing activities		
New equipment, inventories	<u>-36,232</u>	<u>-25,350</u>
Cash deficit from Investing activities	-36,232	-25,350
Net cash for the year	12,561	81,515
Balance at start of year	<u>150,134</u>	<u>68,619</u>
Balance at end of year	<u>\$162,695</u>	<u>\$150,134</u>
Made up by:		
Bank	161,645	149,084
Cash on hand	<u>1,050</u>	<u>1,050</u>
	<u>162,695</u>	<u>150,134</u>

Result for Year is reconciled to cash surplus from operations as follows:

Profit for the Year	29,702	44,018
Changes in non-cash items		
Depreciation	42,838	99,532
Profit on disposal	-7,471	-3,867
Employee entitlements	14,887	-4,287
Sundry debtors	-1,567	12,535
Sundry creditors	<u>-38,013</u>	<u>-33,766</u>
Cash Surplus from Operations	<u>\$40,376</u>	<u>\$114,165</u>

COMMUNITY AND PUBLIC SECTOR UNION SPSF TASMANIA

Appendix one: NON-CURRENT ASSETS Book Value as at 30 June:

	2005 \$	2004 \$
ELECTRONICS:		
Computer - Hardware	132 188	125 040
Computer - Software		
Miscellaneous	89 198	68 188
	221 386	193 228
Less Depreciation	201 976	180 743
BOOK VALUE - ELECTRONICS	19 410	12 485
FURNITURE AND EQUIPMENT:	50 170	36 052
Less Depreciation	25 275	20 636
BOOK VALUE - FURNITURE AND EQUIPMENT	24 895	15 416
MOTOR VEHICLES:	86 915	91 850
Less Depreciation	12 368	23 455
BOOK VALUE - MOTOR VEHICLES *	74 547	68 395
BUILDING IMPROVEMENT	163 548	156 868
Less Depreciation	64 189	44 442
BUILDING:	415 250	415 250
Less Depreciation	21 688	13 382
BOOK VALUE - BUILDING	492 921	514 294
TOTAL NON-CURRENT ASSETS AT COST	937 269	893 248
LESS DEPRECIATION	325 496	282 658
BOOK VALUE *	611 773	610 590

**COMMUNITY AND PUBLIC SECTOR UNION
(SPSF TASMANIA) Inc**

8 CURRENT LIABILITY

Trade Creditors	59,217	71,905
Other Liabilities (includes GST Collected)	28,436	46,806
Employee Entitlements	114,132	103,853
Accrued Wages and Salaries	19,196	14,588
Borrowings	7,472	(1,008)
	<u>228,453</u>	<u>236,144</u>

9 LONG TERM LIABILITY

Employee Entitlements	54,113	54,112
Borrowings	88,176	88,239
	<u>142,289</u>	<u>142,351</u>

10 BORROWINGS

Current Liabilities - Borrowings

Overdraft	7,472	(1,008)
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Non current Liabilities - Borrowings

a. Mortgage Loan - Acquisition of Building (157 Collins St, Hobart)	88,176	88,239
Total	<u>95,648</u>	<u>87,231</u>

11 REVALUATION

All assets excluding land and building (building & improvements) have been revalued by an independent license valuers to reflect their market value in June 2004

**COMMUNITY AND PUBLIC SECTOR UNION
(SPSF TASMANIA) Inc**

5 RESERVES

The movements in Reserves were:

Balance Brought Forward	34,474	34,474
Transfers to Operations:		
Motor Vehicle Replacement Reserve:		
Amelioration Disbursement:		
Transfers from Operations:		
Building Fund:	-	-
Motor Vehicle Replacement Reserve:	-	-
IT Replacement Reserve:	-	-
Nathan Thompson Appeal:	-	-
Asset Revaluation Reserve:	-	-
Amelioration Appropriation:	-	-
Balance Carried Forward	34,474	34,474

The Balance is represented by the following Reserves:

Amelioration Fund	7,000	7,000
Building Fund	-	-
IT Replacement Reserve	7,216	7,216
DETCCD Reserve	566	566
Nathan Thompson Appeal	50	50
Asset Revaluation Reserve	2,115	2,115
Replacement of Motor Vehicles	17,527	17,527
	34,474	34,474

6 CURRENT ASSET

Cash on Hand		
Cash at Bank	161,645	149,083
Cash Float	1,050	1,050
Total Cash on Hand	162,695	150,133
Trade Debtors	1,615	(559)
Other Debtors (includes GST Credits)	43,605	37,256
Movie Ticket Stock	1,224	1,543
Total Current Asset	209,139	188,373

7 NON CURRENT ASSET

	2,005	2,004
	\$	\$
Investment Heine Property Security Fund (market value)	4,100	4,100
Non Current Asset- Book value as at 30 June (Appendix One)	611,773	610,590
	615,873	614,690

**COMMUNITY AND PUBLIC SECTOR UNION
(SPSF TASMANIA) Inc**

NOTES TO THE ANNUAL ACCOUNTS

1. ACCOUNTING POLICIES :

- . The historical cost convention is applied on an accrual accounting basis in conformity with Australian Accounting Standards.
- . Depreciation is calculated to completely expense the cost of acquisition of non - current assets over their useful life.
- . New and replacement items of electronics and furniture and equipment valued at \$500 or less are expensed in the year of acquisition.
- . The following percentage rates of depreciation, applied on a straight line basis to the undermentioned classes of asset, are under continuous review and considered to be adequate.

Electronics -Hardware	33.3
Electronics -Software	100.0
Furniture and Equipment	10.0
Building	2.0
Building Improvement	12.5
Motor Vehicles	22.5

- . With respect to Accounting Standard AAS30 - Employee Entitlements, is provided for all employees regardless of length of service and valued at current rates of Salary.

As the liability for Sick Leave is not regarded as material, it has not been recognised.

- . No provision has been made in the financial statements for income tax on the basis that the Community and Public Sector Union - SPSF Tasmania is exempt, under section 23(f) of the Income Tax Assessment Act.

- . Income from subscription is recognised on receipt.
Theatre Ticket sales & Other revenue, where there is no established pattern of income flow, is recognised when cash is received.

2. OTHER INCOME

	2005	2,004
	\$	\$
Advertising	3,250	13,117
FBT Contributions - Staff	16,027	9,400
Other Income	4,942	1,754
Theatre Tickets Sales	9,521	18,061
Interest	118	149
Training		3,476
Board Fees		656
CPSU Federal Rebates	-	-
Cleaning	3,475	1,609
Non Current LSL Entitlements	-	-
Car Parking	7,302	7,590
Gain on Sale of Fixed Assets	7,471	3,867
	52,106	59,679

3 Council, Committees and Reps

	2005	2,004
	\$	\$
Function	5,151	1,967
Campaign	40,164	15,814
Executive/Council Meeting (incl Accomodation)	20,718	2,618
Insurance - Personal Accident	948	
Reps Meeting/Forum/Training	5,249	507
Travelling- Council	154	967
	72,384	21,813

4 DEPRECIATION

2003/2004 figures include significant write down of asset (electronics and furnitures) to reflect market value
Revaluation was carried out by an independent valuer.

**The Community and Public Sector Union (SPSFT) Inc
Operating Report Year ended June 2005**

I, Tom Lynch, being the General Secretary of the CPSU (SPSFT) Inc, report operations for the year ended 30 June 2005 as follows:

Review of Principal Activities

1. Representing individual members in grievance disputes with employers resulting in members being treated fairly and their rights respected.
2. Representing all members at various workplaces regarding disputes with employers resulting in fair outcome.
3. Negotiate Enterprise Bargaining Agreements resulting in increased wages and conditions for members covered by those Agreements.
4. Negotiate Industrial Agreements at a number of worksites resulting in the settlement of disputes or resulting in flexibility working arrangements.
5. Representing members in the Tasmanian Industrial Commission in unfair dismissals cases, resulting in a fair outcome for those members
6. Monthly committee and finance meeting to initiate, monitor and evaluate operational and finance activities
7. Providing Union Delegates and Worksite Committee members with training and education to enable them to better represent members in the workplace.

There is no significant changes in the entity's financial affairs for the year

No of members: 4862 financial members

Detail of rights of members to resign

A member of the Union may resign from membership by written notice addressed and delivered to the Branch Secretary giving notice in accordance with SPSF (Federal) Rule 8.

Details of superannuation trustee

None

No of Employees

21 Employees



Tom Lynch
Branch Secretary
CPSU (SPSF Group, Tas Br)

Community and Public Sector Union (SPSFT) Inc.

**Statement of Membership of the Committee of Management
Year ended June 2005.**

I, Thomas Gerard Lynch, being the General Secretary of the CPSU (SPSFT) Inc, provide the following details in regard to the committee of management.

Detail of membership of the committee of management.

Position	Officer	Address
President	Lindsay Jones	[REDACTED]
Vice President	Trevor Keating	[REDACTED]
Vice President	Jan Chipman	[REDACTED]
Treasurer	Christine Mitchell	[REDACTED]
General Secretary	Tom Lynch	[REDACTED]
Assistant Secretary	Mat Johnston	[REDACTED]
Exec Councillor	Wendy Wolf	[REDACTED]
Exec Councillor	Grant Ransley	[REDACTED]
Exec Councillor	Bruce Barr	[REDACTED]

Signed: 

Date:.....15 November 2005.....

Tom Lynch
Branch Secretary
CPSU (SPSF Group, Tasmanian Branch)

COMMUNITY & PUBLIC SECTOR UNION (SPSFT) INC

INDEPENDENT AUDIT REPORT FOR YEAR ENDED 30 JUNE 2005

1 Scope

I have audited the financial report of the Community & Public Sector Union (SPSFT) Inc for the year ended 30 June 2005. The Union is responsible for the preparation and presentation of the financial report and information contained therein and has determined that accounting policies used are consistent with the financial reporting requirements of the Union's constitution and are appropriate to meet the needs of members. I have conducted an independent audit of the financial report in order to express an opinion on it to members of the Union. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of members. The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Union's constitution. I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than members, or for any purposes other than that for which it was prepared.

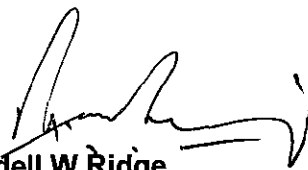
My audit has been conducted in accordance with Australian Auditing Standards. My procedures included examination, on a test basis, of evidence supporting amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with accounting policies adopted.

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

2 Audit Opinion

In my opinion, the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the RAO Schedule.

Max Peck & Associates


Rendell W Ridge

01 August 2005
