



Australian Government

Australian Industrial Registry

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Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
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Email: peter.nicholson@airc.gov.au

Mr Tom Lynch
Branch Secretary
CPSU, the Community and Public Sector Union
SPSF Group – Tasmanian Branch
GPO Box 54
Hobart TAS 7001

**Financial Documents – year ended 30 June 2008 – FR2008/251
S253 Schedule 1 – Workplace Relations Act 1996 (RAO Schedule)**

Dear Mr Lynch,

The financial report for the Tasmanian Branch of the SPSF Group of the CPSU, the Community and Public Sector Union for the year ended 30th June 2008 was lodged in the Industrial Registry on 5 September 2008.

The documents have been filed and are available for public viewing at <http://www.e-airc.gov.au/090vtass/financial>.

Yours sincerely,

A handwritten signature in black ink that reads "P. Nicholson".

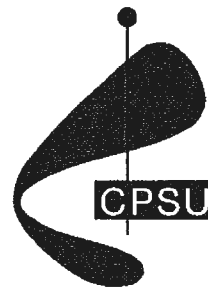
Peter Nicholson
Organisations Officer, Statutory Services Branch
Australian Industrial Registry
(03) 8661 7775

Peter.Nicholson@airc.gov.au

8 October 2008

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

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



5 September 2008

Australian Industrial Registry
80 Collins Street
MELBOURNE VIC 3000

Dear Registrar

CPSU (SPSF Group, Tasmanian Branch) 2007/08 Financial Report

Please find attached the Financial Report for the year ending 30 June 2008 for the CPSU (SPSF Group Tasmanian Branch) as required under section 268 of the RAO Schedule.

If you required any further information, please contact me on 03 62341708.

Yours faithfully

A handwritten signature in black ink, appearing to be 'Tom Lynch', written over a white background.

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

OFFICES

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Hobart Tasmania
7000

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ABN

33 824 819 550



Certificate of Secretary or other Authorised Officer¹

Section 268 of Schedule 1B *Workplace Relations Act 1996*

I Thomas 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 268 of the RAO Schedule; and
- that members were advised by 4 August 2008 that the full report for 2007/2008 would be published on the reporting unit's web site, www.cpsu.com.au on 8 August 2008; and
- that members were advised by 4 August 2008 that the full report would be provided in the CPSU 07/08 Annual Report to all members; and
- that the full report was provided to members on Monday 22 August 2008; and
- that the full report was presented to a general meeting of members of the reporting unit 29 August 2008; in accordance with section 266 of the RAO Schedule.

A handwritten signature in black ink, appearing to be 'T. Lynch', written in a cursive style.

Signature:

Date:05.09.08



THE COMMUNITY AND PUBLIC SECTOR UNION (SPSFT) INC OPERATING REPORT YEAR ENDED 30 JUNE 2008

I Thomas Lynch, being the General Secretary of the CPSU (SPSFT) Inc, report operations for the year ended 30 June 2008 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 a 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 flexible working arrangements.
5. Representing members in the Tasmanian Industrial Commission in unfair dismissal cases resulting in a fair outcome for members.
6. Monthly committee and finance meetings 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.

No significant change in the nature of these activities occurred during the year.

The surplus of the union for the financial year amounts to \$34,108. There were no significant changes to the financial affairs during the year.

Number of members as at 30 June 2008: 4305 financial members.

Details 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.

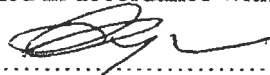
Details of superannuation trustee as at 30 June 2008: None.

Number of employees: 17 employees as at 30 June 2008

Committee of Management List of Office Holders:

Position	Officer	Address	Period Held
President	Lindsay Jones	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.07 to 30.06.08
Vice President (Casual Vacancy)	Andrew Dowie	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.07 to 28.09.07
Vice President	Grant Ransley Rosmyn Faulks	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000 C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	08.05.08 to 30.06.08 08.05.08 to 30.06.08
Treasurer (Casual Vacancy)	Alexander Barr	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.07 to 08.05.08
Treasurer	Tim Turner	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	08.05.08 to 30.06.08
Executive Councillor (Casual Vacancy)	Samantha Morrison	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.07 to 08.05.08
Executive Councillor	Grant Ransley Rosmyn Faulks Jason Ffello Samantha Morrison Elizabeth Witt	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000 C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000 C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000 C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000 C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.07 to 08.05.08 01.07.07 to 08.05.08 23.06.08 to 30.06.08 23.06.08 to 30.06.08 23.06.08 to 30.06.08
General Secretary	Thomas Lynch	██	01.07.07 to 30.06.08
Assistant Secretary	Mathew Johnston	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.07 to 30.06.08

Signed in accordance with a resolution of the Committee of Management



..... Date...21.07.08.....

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

CPSU (SPSFT) Inc.
Statement of Financial Performance
for year ended 30 June 2008

	2008	NOTE	2007
INCOME			
Subscriptions	1,782,703	1(d)	1,737,312
Car Parking	7,402		6,000
Other income	1,129		1,645
Movie tickets, merchandise sales	12,365		13,514
Interest	3,923		377
Sponsorship & Advertising	15,000		17,955
Recoveries	0		140,392
TOTAL INCOME	1,822,521		1,917,195
EXPENSES			
Affiliations	97,106		159,662
Advertising, Marketing & Promotion	10,999		17,432
Email, internet	8,217		8,198
Journal, Bulletin, Annual Report costs	9,597		8,172
Telephones, faxes	25,425		23,640
Postage, freight	5,415		4,893
Other communication costs	2,795		7,388
Campaigns	37,607		9,528
Exec/Council/Delegates Meetings (incl Accom)	7,659		23,722
Functions	0		5,984
Meeting, forums, training	2,758		8,705
Other meetings, campaigns costs	0		0
Depreciation	55,996		83,581
Audit, accounting	4,675		3,658
Bank fees	4,891		6,061
Loan interest	15		1,147
Legal Fees	5,045		
Membership & Amelioration Assistance expense	2,631		4,294
Movie tickets	17,271		12,263
Scholarships	2,000		2,013
Travelling, motor vehicle expenses	43,214		49,024
Computer maintenance, including software	9,123		17,960
Insurance - Public Liability & Personal Accident	10,042		5,670
MUST, Casetracker Support	54,968	6	4,105
Equipment maintenance & minor purchases	1,425		8,686
Office supplies	10,170		10,521
Publications, subscriptions	933		1,214
Printing, stationery, photocopying	16,484		10,356
Cleaning	7,180		426
Electricity	8,713		7,311
Rates, Land Tax	10,785		8,421
Rental, northern offices	9,120		9,924
Repairs & maintenance (Property)	15,250		23,360
Security	1,231		1,855
Provision doubtful debts	0		0
Fringe Benefits Tax	5,516		2,695
Honararia, salaries: holders of office	176,675		171,019
Salaries: non-holders of office (incl Leave)	915,702		999,168
Other employer expenses	31,486		33,600
Payroll Tax	13,202		27,288
Superannuation	118,876		140,063
Training	16,134		12,997
Workers' compensation insurance	14,705		10,251
Sundry expenses	0		12,456
TOTAL EXPENSES	1,791,038		1,958,710
OPERATING PROFIT	31,484		-41,515
Gain on disposal of assets	2,624		3,897
NET PROFIT	\$34,108		-\$37,618



Committee Of Management Statement

The Committee of Management Statement has been made in accordance with a resolution passed by the Committee on 21st July 2008.

On the 21 July 2008 the Committee of Management of the Community and Public Sector Union (SPSF Group, Tasmanian Branch) passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit for the financial year ended 30th June 2008:

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: Thomas Lynch (Designated Officer)
Title of Office held: Branch Secretary

Signature:
Date: 21.07.08

A handwritten signature in black ink, appearing to be 'Thomas Lynch', written over a white background.

CPSU (SPSFT) Inc.
Statement of Financial Position
as at 30 June 2008

	2008	NOTE	2007
ASSETS			
CURRENT ASSETS			
Cash at Bank	217,092		167,482
Floats	900		900
Debtors	28,711		61,435
Deduct provision doubtful debts	0		0
Merchandise, Movie Tickets Stocks	3,406		6,763
Prepaid Insurance	29,044		27,204
TOTAL CURRENT ASSETS	279,153		263,784
NON-CURRENT ASSETS			
Electronics Hardware & Software	263,923	1(b)	249,613
Deduct Accumulated Depreciation	-249,048		-245,346
Furniture, Equipment	65,190		50,170
Deduct Accumulated Depreciation	-51,315		-50,168
Freehold Property 155 Collins St	910,000	3	588,648
Deduct Accumulated Depreciation	-22,750		-147,632
Motor vehicles	132,333		134,855
Deduct Accumulated Depreciation	-41,196		-33,635
TOTAL NON-CURRENT ASSETS	1,007,136		546,503
TOTAL ASSETS	1,286,288		810,287
LIABILITIES			
CURRENT LIABILITIES			
Trade Creditors	47,937		33,991
Payroll Liabilities	75,734		94,716
Net GST Payable	37,667		36,663
Commercial Overdraft - ISCU	265		130
Loan - CPSU Tas Branch	0		4,795
Provision Long Service Leave	72,586	1(c)	21,687
Provision Annual Leave	61,757		86,342
TOTAL CURRENT LIABILITIES	295,946		278,324
NON-CURRENT LIABILITIES			
Provision Long Service Leave	26,565	1(c)	56,279
TOTAL NON-CURRENT LIABILITIES	26,565		56,279
TOTAL LIABILITIES	322,511		334,603
NET ASSETS	963,777		475,683
EQUITY			
Retained Earnings	466,567		504,187
Current Year Earnings	34,108		-37,618
Prior year adjustment - Tas Branch Reserves	27,092		
Amelioration Fund Res	7,000		7,000
Asset Revaluation Reserve	429,010	3	2,115
Replacement Of MV Res	0		0
TOTAL EQUITY	963,777		475,683

COMMUNITY AND PUBLIC SECTOR UNION (SPSFT) INC

Notes to the Financial Statements

Year Ended 30 June 2008

1 Accounting Policies

This financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, and other authoritative pronouncements of the Australian Accounting Standards Board.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this report.

- a) The financial report has been prepared on an accruals basis and is based on historical costs.
Subscription income is recognised on receipt as provided under Section 252 of the Workplace Relations Act.
- b) Property and equipment is stated at the lower of cost less depreciation or the recoverable amount. With the exception of land, property and equipment is depreciated over the expected useful life of each asset using the straight-line basis. Depreciation rates for each class of depreciable assets are:

	2008	2007
Buildings	5.00%	2.50%
Building Improvements	12.50%	12.50%
Motor vehicles	22.50%	22.50%
Electronics hardware	33.33%	33.33%
Electronics software	100.00%	100.00%
Furniture, equipment	25.00%	25.00%

- c) Liabilities for salaries and annual leave are recognised in respect of employee's service up to reporting date. A liability for long service leave is recognised and measured as the present value of leave due as at reporting date with entitlements due beyond 12 months from reporting date classified as a non-current liability. Movement in current liability for long service leave reflects a restatement of comparative information.
- d) Revenues, expenses and assets are recognised net of GST except where the GST is not recoverable from the taxation authority.

1A Impact of adopting Australian Equivalents to IFRS

General purpose financial reports for years ending 2006 onwards are required to restate accounting policies and financial reporting from current Australian Standards (AGAAP) to Australian equivalents of international Financial Reporting Standards (AIFRS). The Union's Management Committee considers the effect to be immaterial.

2 Information to be provided to members or Registrar

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of Section 272, subsections (1), (2) and (3) which read 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.

COMMUNITY AND PUBLIC SECTOR UNION (SPSFT) INC

Notes to the Financial Statements

Year Ended 30 June 2008

- (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.

3 Movements in Reserves

	2007	2007-2008	2008
Amelioration Fund	7,000		7,000
Asset Revaluation	2,115	426,895	429,010
	9,115	426,895	436,010
Reserve balances	9,115	426,895	436,010

Freehold Property 155 Collins Street

Independently revalued September 2007 and depreciation re-commenced at 5.0% per annum

Retained Earnings

Retained earnings have been increased by an amount of \$27,092 arising from the correct allocation of income previously applied to Tasmanian Branch.

4 Membership

Union membership at 30 June 2008 was 4,305 (2007: 4,330)

5 Auditor's Remuneration

Amounts paid or payable to the Union's auditor for the 2006-2007 audit totalled \$3,500 (2005-2006: \$3,300)

6 Expense

Service provided by Vic Branch through service-level-agreement

**Community and Public Sector Union
(SPSFT)
Statement of Cash Flows
For the Year Ended 30 June 2008**

	2008	2007
Cash Received from Operations		
Receipts from all sources	1,855,246	1,858,186
Suppliers and employees	<u>-1,740,956</u>	<u>-1,833,020</u>
Cash Surplus (deficit) from Operations	114,290	25,166
Cash from financing activities		
Additional investment	0	-5,283
Loan repayments	<u>-4,660</u>	<u>-47,863</u>
Cash Surplus (deficit) from financing activities	-4,660	-53,146
Cash from investing activities		
Proceeds from vehicle disposals	30,363	11,000
New equipment, inventories, property upgrade	<u>-90,382</u>	<u>-95,345</u>
Cash deficit from Investing activities	-60,019	-84,345
Net cash for the year	49,611	-112,325
Balance at start of year	<u>168,382</u>	<u>280,707</u>
Balance at end of year	<u>\$217,992</u>	<u>\$168,382</u>
Made up by:		
Bank	217,092	167,482
Cash on hand	<u>900</u>	<u>900</u>
	<u>\$217,992</u>	<u>\$168,382</u>

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

Profit for the Year	34,108	-37,618
Changes in non-cash Items		
Depreciation	55,996	83,581
Prepayments	-1,839	-27,204
Profit on disposal	-2,624	-3,897
Provision doubtful debts	0	-9,600
Employee entitlements	-22,382	55,574
Sundry debtors	32,724	-49,409
Sundry creditors	<u>18,307</u>	<u>13,739</u>
Cash Surplus from Operations	<u>\$114,290</u>	<u>\$25,166</u>



PETER DAWSON

Chartered Accountant
Business Consultant

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**COMMUNITY & PUBLIC SECTOR UNION (SPSFT) INC.
INDEPENDENT AUDIT REPORT FOR YEAR ENDED 30 JUNE 2008**

Scope

I have audited the general purpose financial report of the Community & Public Sector Union (SPSFT) Inc. for the year ended 30 June 2008. The Organisation 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 Organisation'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 Organisation. 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 Organisation'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.

Independence

In conducting my audit, I followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996 (as amended).

Audit Opinion

In my opinion, the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards, The Workplace Relations Act 1996, other mandatory professional reporting requirements in Australia, and the requirements of the RAO Schedule, Part 3 of chapter 8 of Schedule 1B.

Peter Dawson
Chartered Accountant

Peter Dawson

21 July 2008

CPSU (SPSF GROUP) TASMANIAN BRANCH
Statement of Financial Performance
for year ended 30 June 2008

	<u>2008</u>	<u>2007</u>
RECEIPTS		
Capitation Fees	13,723	18,534
Interest	<u>12</u>	<u>30</u>
TOTAL INCOME	13,735	18,564
PAYMENTS		
Audit fees	200	400
ACTU affiliation fees	13,723	12,172
Bank fees	<u>0</u>	<u>0</u>
TOTAL EXPENSES	<u>13,923</u>	<u>12,572</u>
Surplus (- deficit) for year	-188	5,992
Adjustment to CPSU from prior years	-30,392	0
Balance brought forward	<u>37,806</u>	<u>31,814</u>
Balance carried forward	<u>\$7,226</u>	<u>\$37,806</u>
 Balance represented by:		
Amount owed by CPSU	0	4,795
Cash at bank	<u>7,226</u>	<u>33,011</u>
	<u>\$7,226</u>	<u>\$37,806</u>

Notes to the Financial Statements

Information to be provided to members or Registrar

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of Section 272, subsections (1), (2) and (3) which read as follows:

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- (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.

Accounting Policies

All transactions are recorded on a cash basis.

Retained Earnings

Retained earnings have been adjusted by an amount of \$30,392 arising from the correct allocation of income previously applied to CPSU (SPSFT) Inc.



PETER DAWSON

Chartered Accountant
Business Consultant

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**COMMUNITY & PUBLIC SECTOR UNION (SPSF GROUP) TAS BRANCH
INDEPENDENT AUDIT REPORT FOR YEAR ENDED 30 JUNE 2008**

Scope

I have audited the general purpose financial report of the Community & Public Sector Union (SPSF Group) Tasmania Branch for the year ended 30 June 2008. The Organisation 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 Organisation'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 Organisation. 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 Organisation'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.

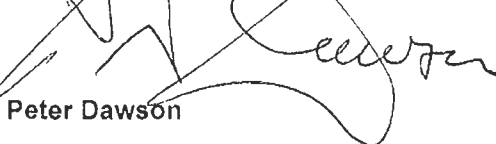
Independence

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Audit Opinion

In my opinion, the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards, The Workplace Relations Act 1996, other mandatory professional reporting requirements in Australia, and the requirements of the RAO Schedule, Part 3 of chapter 8 of Schedule 1B.

**Peter Dawson
Chartered Accountant**



Peter Dawson

21 July 2008
