



FAIR WORK
AUSTRALIA

7 December 2009

Thomas Lynch
Branch Secretary
Community and Public Sector Union
SPSF Group, Tasmanian Branch

Dear Mr Lynch,

**Re: Financial Report of the Community and Public Sector Union - SPSF Group,
Tasmanian Branch for year ended 30 June 2009**

Fair Work (Registered Organisations) Act 2009 (the RO Act)

Thank you for the financial report of the Tasmania Branch of the CPSU, SPSF Group (the reporting unit) for the year ended 30 June 2009. The documents were lodged with Fair Work Australia on 8 September 2009.

The documents have been examined and closed and no further action is requested. However, as you and the auditor would be aware, section 255 of the RO Act and our website set out the Financial Reporting Guidelines. These Guidelines place obligations on each reporting unit to report on certain disclosures in relation to revenues, expenses, assets and liabilities so that the information needs of members are met.

In relation to the lodged financial report, I note from the 'expenses' column that there has been a departure from the dissection of expenses that was previously detailed for the benefit of the members, to instead a consolidation of expense items.

I point out that balances for certain items of expenses must be disclosed. Item 11 of the Reporting Guidelines, for example, require a reporting unit to disclose the balances for the following expense items:

- Expenses incurred for employers making payroll deductions of membership subscriptions;
- Where the rules of the organisation require one reporting unit to pay another reporting unit of the organisation a contribution to the administrative expenses;
- Fees and periodic subscriptions in respect of its affiliation to any political party, federation or group of organisations having an interest in industrial matters;
- Compulsory levies imposed on the reporting unit;
- Grants or donations;
- Employee benefits to holders of office;
- Employee benefits to employees;
- Fees or allowances in respect of attendances as representatives of the reporting unit at conferences or other meetings;
- Legal costs;
- Expenses incurred in connection with meeting of members or committees;
- Penalties imposed on the reporting unit under the Act or Regulations.

Not all of these expense items have been incurred by your reporting unit. However, for those items which have been incurred they must be disclosed as a separate figure in the accounts.

For example, from the information contained in your previous financial report, I note that there was a meeting of the committee of management on 21 July 2008 and a general meeting of members on 29 August 2008. The expenses of these meetings should have been provided as separate amounts. Further, consolidated expenses such as 'Communication', 'Financial', 'Membership' and 'Expenses' without notes to those items is of no benefit to the members.

Please bring these matters to the attention of the auditor.

If you have any queries in relation to this letter please contact me by email at robert.pfeiffer@fwa.gov.au or on (03) 8661 7817.

Yours sincerely,



Robert Pfeiffer
Tribunal Services and Organisations
Fair Work Australia



Community and Public Sector Union

CPSU (State Public Services Federation Tasmania) Inc. - CPSU (SPSF Group, Tasmanian Branch)



1 September 2009

General Manager
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

Dear Sir

CPSU (SPSF Group, Tasmanian Branch) 2008/09 Financial Report

Please find attached the Financial Report for the year ending 30 June 2009 for the CPSU (SPSF Group Tasmanian Branch) as required under section 268 of the Fair Work (Registered Organisations) Act 2009.

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

Yours faithfully

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



Certificate of Secretary or other Authorised Officer¹

Section 268 of the Fair Work (Registered Organisations) Act 2009.

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 Fair Work (Registered Organisations) Act 2009; and
- that members were advised by 6 August 2009 that the full report for 2008/2009 would be published on the reporting unit's web site, www.cpsu.com.au on 7 August 2009; and
- that members were advised by 6 August 2009 that the full report would be provided in the CPSU 08/09 Annual Report to all members; and
- that the full report was provided to members on Friday 21 August 2009; and
- that the full report was presented to a general meeting of members of the reporting unit 28 August 2009; in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

A handwritten signature in black ink, appearing to be "T. Lynch", written in a cursive style.

Signature:
Date: 1.09.09

CPSU (SPSFT) Inc.
Statement of Financial Performance
for year ending 30 June 2009

	2009	NOTE	2008
INCOME			
Subscriptions	1,947,224		1,782,703
Other Income	47,881		39,819
TOTAL INCOME	1,995,106		1,822,521
LESS EXPENSES			
Affiliation	92,211		97,106
Communication	66,641		62,448
Campaigns & Meetings	31,163	6a	48,024
Depreciation	70,563	6b	55,996
Financial	10,550		9,582
Membership Expenses	31,960		26,947
Motor Vehicle & Staff Travel	37,967		43,069
Office Support	109,840		123,073
Property	49,272		52,280
Staffing	1,187,689	7	1,272,514
TOTAL EXPENSES	1,687,855		1,791,038
OPERATING PROFIT	307,251		31,484
Gain / (Loss) on Sale of Asset	10,465		2,624
NET PROFIT / (LOSS)	317,716		34,108

CPSU (SPSFT) Inc.
Statement of Financial Position
as at 30 June 2009

	2009	NOTE	2008
ASSETS			
CURRENT ASSETS			
Cash on Hand	465,641		217,992
Debtors	3,261		28,711
Inventory	1,825		3,406
Prepayments	<u>29,664</u>		<u>29,044</u>
TOTAL CURRENT ASSETS	500,391		279,153
NON-CURRENT ASSETS			
		1b	
Electronics	30,703		14,874
Furniture, Equipment	9,971		13,875
Land & Buildings	905,108		887,250
Motor Vehicles	<u>105,974</u>		<u>91,137</u>
TOTAL NON-CURRENT ASSETS	<u>1,051,757</u>		<u>1,007,136</u>
TOTAL ASSETS	1,552,147		1,286,288
Liabilities			
CURRENT LIABILITIES			
Creditors	110,449		161,603
Leave Liabilities	<u>125,011</u>		<u>134,343</u>
TOTAL CURRENT LIABILITIES	235,460		295,946
NON-CURRENT LIABILITIES			
Provision Long Service Leave	<u>35,194</u>		<u>26,565</u>
TOTAL NON-CURRENT LIABILITIES	<u>35,194</u>		<u>26,565</u>
TOTAL LIABILITIES	<u>270,654</u>		<u>322,511</u>
NET ASSETS	<u>1,281,493</u>		<u>963,777</u>
EQUITY			
MEMBERS EQUITY			
Retained Earnings	527,767		466,567
Current Year Earnings	317,716		34,108
Prior Year Adj - Tas Branch	0		27,092
Reserves			
Amelioration Fund Res	7,000		7,000
Asset Revaluation Reserve	<u>429,010</u>		<u>429,010</u>
TOTAL MEMBERS EQUITY	<u>1,281,493</u>		<u>963,777</u>
TOTAL EQUITY	<u>1,281,493</u>		<u>963,777</u>

COMMUNITY AND PUBLIC SECTOR UNION (SPSFT) INC

Notes to the Financial Statements

Year Ended 30 June 2009

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:

	2009	2008
Buildings	5.00%	5.00%
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) 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.
- (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.

COMMUNITY AND PUBLIC SECTOR UNION (SPSFT) INC

Notes to the Financial Statements

Year Ended 30 June 2009

3 Movements in Reserves

	2009	2008	Movement
Amelioration Fund	7,000	7,000	0
Asset Revaluation	429,010	429,010	0
Reserve balances	436,010	436,010	0

4 Membership

Union membership at 30 June 2009 was 4,468 (2008: 4,305)

5 Auditor's Remuneration

Amounts paid or payable to the Union's auditor for the 2007-2008 audit totalled \$3,500 (2006-2007: \$3,500)

6 Expenses

- a** Campaigns & Meetings expenses are lower due to ACTU 'YR@W' campaign expenditure
Depreciation expense increased by \$14,567 due to renewal of assets (Building Improvements and
- b** Motor Vehicles)

7 Honararia, Salaries of Office Holders

Includes salaries and honararias paid to Office Holders totalling \$218,029

8

New format of financial reports

Expense categories have been consolidated (both current & comparatives) to improve reporting to me

CPSU (SPSFT) Inc.
Statement of Cash Flows
For the Year Ended 30 June 2009

	2009	2008
Net Cash Flows from Operating Activities	352,369	114,290
Net Cash Flows from Investing Activities	-104,720	-60,019
Net Cash Flows from Financing Activities	0	-4,660
Net Cash for the year	247,649	49,611
Balance at start of year	217,992	168,382
Balance at end of year	465,641	217,992
Made up by:		
Bank	464,541	217,092
Cash	1,100	900
	465,641	217,992

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

Profit for the Year	317,716	34,108
Changes in non-cash items		
Depreciation	70,563	55,996
Prepayments	-620	-1,839
Profit on Disposal of Assets	-10,465	-2,624
Inventory	1,581	
Provision doubtful debts	0	0
Employee entitlements	-702	-22,382
Debtors	25,450	32,724
Creditors	-51,155	18,307
Cash Surplus from Operations	352,369	114,290

**COMMUNITY & PUBLIC SECTOR UNION (SPSFT) INC.
INDEPENDENT AUDIT REPORT FOR YEAR ENDED 30 JUNE 2009**

Scope

I have audited the general purpose financial report of the Community & Public Sector Union (SPSFT) Inc. for the year ended 30 June 2009. 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

23 July 2009

CPSU (SPSF GROUP) TASMANIAN BRANCH
Statement of Financial Performance
for year ended 30 June 2009

	2009	2008
RECEIPTS		
Capitation Fees	6,549	13,723
Interest	<u>1</u>	<u>12</u>
TOTAL INCOME	6,550	13,735
PAYMENTS		
Audit fees		200
ACTU affiliation fees	13,482	13,723
Bank fees	<u>0</u>	<u>0</u>
TOTAL EXPENSES	<u>13,482</u>	<u>13,923</u>
Surplus (- deficit) for year	-6,932	-188
Adjustment to CPSU from prior years		-30,392
Balance brought forward	<u>7,226</u>	<u>37,806</u>
Balance carried forward	<u>294</u>	<u>7,226</u>
 Balance represented by:		
Amount owed by CPSU	0	0
Cash at bank	<u>294</u>	<u>7226</u>
	<u>294</u>	<u>7226</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:

(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.

Accounting Policies

All transactions are recorded on a cash basis.

**COMMUNITY & PUBLIC SECTOR UNION (SPSF GROUP) TAS BRANCH
INDEPENDENT AUDIT REPORT FOR YEAR ENDED 30 JUNE 2009**

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 2009. 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**23 July 2009**



Committee Of Management Statement

The Committee of Management Statement has been made in accordance with a resolution passed by the Committee on 23rd July 2009.

On the 23 July 2009 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 2009:

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: 23.07.09

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



THE COMMUNITY AND PUBLIC SECTOR UNION (SPSFT) INC OPERATING REPORT YEAR ENDED 30 JUNE 2009

I Thomas Lynch, being the General Secretary of the CPSU (SPSFT) Inc, report operations for the year ended 30 June 2009 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 \$317,716. There were no significant changes to the financial affairs during the year.

Number of members as at 30 June 2009: 4468 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 2009: None.

Number of employees: 16 employees as at 30 June 2009

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	01.07.08 to 30.06.09
Vice President (Casual Vacancy)	Christine Mitchell	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	19.12.08 to 30.06.09
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	01.07.08 to 30.06.09 01.07.08 to 19.09.08
Treasurer	Tim Turner	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.08 to 30.06.09
Executive Councillor (Casual Vacancy)	Andrea Askew Stephen Tsung	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000 C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	17.04.09 to 30.06.09 19.12.08 to 30.06.09
Executive Councillor	Jason Fello Elizabeth Witt Samantha Morrison	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	01.07.08 to 19.09.08 01.07.08 to 30.06.09 01.07.08 to 20.02.09
General Secretary	Thomas Lynch	██	01.07.08 to 30.06.09
Assistant Secretary	Mathew Johnston	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.08 to 30.06.09

Signed in accordance with a resolution of the Committee of Management



..... Date...23.07.09.....

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