



FAIR WORK
AUSTRALIA

5 November 2010

Mr Thomas Lynch
General Secretary
SPSF Group, Tasmanian Branch
CPSU, the Community and Public Sector Union
157 Collins Street
HOBART TAS 7000

Dear Mr Lynch,

Providing copies of signed document to members under section 265 of the *Fair Work (Registered Organisations) Act 2009* - FR2010/2786

I refer to the financial report for the Tasmanian Branch of the SPSF Group of the CPSU, the Community and Public Sector Union (**the Branch**) for the year ended 30 June 2010 that was lodged with Fair Work Australia (FWA) on 6 September 2010 and to a letter to the Branch dated 7 September 2010 from Mr Ben Waugh of FWA.

I understand that an issue has arisen regarding the documents that have been posted by the Branch to its website and published in the CPSU Annual Report in seeking to comply with the requirement in section 265 of the *Fair Work (Registered Organisations) Act 2009 (RO Act)* that the Branch provide the financial report to its members free of charge.

The Designated Officer's Certificate that was lodged with the financial report states that the financial report was provided to members both in the CPSU 2009/2010 Annual Report and on the CPSU website (at www.cpsu.com.au). While the financial report that was lodged with FWA contains copies of original documents that have been signed and dated and that include original signatures, the documents that have been posted to the website and printed in the annual report are not facsimiles of the original documents. That is, rather than being exact copies of the documents including signatures and letterheads, the Branch has published documents that state, for example:

For the Committee of Management statement - *'Signed on July 27, 2010 by Thomas Lynch, Branch Secretary (Designated Officer) for the Committee of Management'*

For the Auditor's Report - *'Signed on July 27, 2010 by Peter Dawson, Chartered Accountant'*.

As a result of FWA's letter of 7 September 2010, the Branch has brought to FWA's attention some correspondence from the Australian Industrial Registry (being FWA's predecessor) dated 6 June 2007 which stated:

Regarding signatures - so long as the originals of the various components of the financial documents have been signed before providing copies to members, there is no requirement for the printed versions which are provided to members to have signatures on them. However as you indicate, the names of signatories and the dates of signing should be included.

I have reviewed this advice and am of the view that it is no longer appropriate for the reasons set out below.

There are a number of provisions of the RO Act that create a requirement regarding the signing and/or dating of documents that form part of a general purpose financial report (**GPFR**):

- **Auditor's Report:** the auditor's report must be dated as at the date that the auditor signs the report (see subsection 257(9) of the RO Act). In addition, subsection 257(8) of the RO Act requires the form and content of the auditor's report to be in accordance with Australian Auditing Standards, which also require the report to be signed and dated (see *ASA 700 The Auditor's Report on a General Purpose Financial Report* at paragraphs 53 and 54).
- **Committee of Management Statement:** this statement must be signed by a designated officer and dated as at the date the designated officer signs the statement (see paragraph 26 of the Reporting Guidelines that were issued by the Industrial Registrar under section 255 of Schedule 1B to the *Workplace Relations Act 1996* and that continue to operate as though they were made by the General Manager of FWA by virtue of Schedule 22 of the *Fair Work (Transitional Provisions and Consequential Amendments) Act 2009*).
- **Operating Report:** this report may be prepared by the committee of management or a designated officer (see section 254(3) of the RO Act).

Except where a concise report has been prepared, subsection 265(1) of the RO Act requires the Branch to provide the 'full report', free of charge, to its members. The 'full report' consists of a copy of the auditor's report, a copy of the GPFR to which the auditor's report relates and a copy of the operating report.

Some guidance is provided by regulation 18(1) of the *Fair Work (Registered Organisations) Regulations 2009 (RO Regulations)* regarding how a 'copy' of a document may be provided:

- (1) *The General Manager, the AEC or an association, organisation, branch, reporting unit or constituent part may supply a copy of a document (however described) to a person by any method, and in any form, agreed with the person.*

Examples

1. *By giving a hard copy of the document to the person.*
2. *By giving an electronic copy of the document to the person on a disk.*
3. *By sending an electronic copy of the document to the person's electronic mailing address.*
4. *By publishing a copy of the document on a web site on the Internet accessible by the person.*

Regulation 18 is concerned with methods by which copies of documents may be delivered to members but does not, in my view, have any relevance to the question of what constitutes a 'copy' for the purposes of subsection 265(1) of the RO Act.

There is no express provision in the RO Act, RO Regulations or Reporting Guidelines that allows for the 'copy' of the full report that must be circulated to members to be what is, in effect, an extract of the original document where that extract does not contain the original signatures or, in the case of the audit report, the letterhead of the audit firm.

I also note Parliament's intention as set out in paragraph (c) of subsection 5(3) of the RO Act of encouraging 'high standards of accountability of organisations to their members'.

In my view, the ability of members viewing the 'copy' to see the signature and date on the original document is important in allowing them to verify that those documents were, in fact, signed and

dated as required by the RO Act. Further, their ability to view an exact copy of the auditor's report in particular (including the audit firm's letterhead) provides members with both the name of the audit firm to which the auditor belongs and the auditor's contact details should that member wish to contact the auditor directly. This would also provide members with information which may be relevant to the member being able to determine, should they wish to do so, whether the auditor in question is an 'approved auditor' or whether the audit firm has at least one member who is an approved auditor, as required by subsection 256(2) of the RO Act.

I am not aware of whether one of the factors that may have influenced the advice given by AIR in 2007 related to technological difficulties associated with posting documents to a website. I acknowledge that this process may have been a technologically challenging task in the past but, with technological advances since then, the posting of a pdf copy of a document to a website is no longer a difficult process.

In light of the above, the Branch is required for all future financial years to provide members with exact copies of original documents, whether those copies are being provided in the annual report or on the CPSU website. If documents are circulated in future that are, in effect, extracts of the original documents then FWA will require the Branch to re-circulate those documents as exact copies of the originals that are lodged with FWA before the financial report can be filed.

If you have any queries regarding this letter, I may be contacted on (03) 8661 7767 or at ailsa.carruthers@fwa.gov.au.

Yours sincerely,



Ailsa Carruthers
Team Manager
Tribunal Services and Organisations



FAIR WORK
AUSTRALIA

7 September 2010

Mr Thomas Lynch
General Secretary
CPSU SPSF-Group Tasmania Branch
157 Collins Street
GPO Box 54
HOBART TAS 7000

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

Cc: Peter Dawson
Chartered Accountant
GPO Box 393
HOBART TAS 7001

Dear Mr Lynch,

**Re: Community and Public Sector Union - SPSF Group - Tasmanian Branch
Financial Report for the year ended 30 June 2010 – FR2010/2786
Fair Work (Registered Organisations) Act 2009 (the Act)**

I acknowledge receipt of the above financial reports for the Community and Public Sector Union - SPSF Group - Tasmanian Branch for the years ended 30 June 2010. The documents were lodged by Fair Work Australia (FWA) on 6 September 2010.

A file note was made in relation to a telephone conversation, which indicated that was a computer error, which resulted in the 'full report' going up late, 11 August 2010, instead of 6 August 2010. I understand that my colleague, Ms Cynthia Lo-Booth, indicated that this would not be a bar to filing your report provided that the report otherwise complied with your obligations under the Act. While there are a number of areas that you are requested to address in future years the financial report has been filed and no further action is required.

Preliminarily, there are a number of outdated legislative references to the Workplace Relations Act 1996. These should all be updated to reflect the current Fair Work (Registered Organisations) Act 2009.

A copy of this letter has been sent to your auditor.

A. Auditor Report

1. Scope

The scope of the Audit Report includes the following comments:

- *'No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members...'*
- *'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 the members, or for any purposes other than that for which it was prepared...'*

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Melbourne VIC 3000 International: (613) 8661 7777
GPO Box 1994 Facsimile: (03) 9655 0401
Melbourne VIC 3001 Email: melbourne@fwa.gov.au

Section 253 of the Act requires a reporting unit to prepare a General Purpose Financial Report (GPFR).

The above wording is not appropriate for an Audit Report relating to a GPFR. This is because the above wording follows the lesser auditing requirements that pertain to Special Purpose Financial Reports (see ASA 800 – Appendix 1) not the higher auditing requirements that pertain to GPFRs under the RO Act.

For example, an audit that pertains to a GPFR does involve ‘*evaluating the appropriateness of accounting policies used*’ (see ASA 700 – Appendix 1). In addition, if there are any modifications to the Audit Report relating to a GPFR (such as a qualification or a disclaimer) then the relevant wording is provided by ASA 701 (which pertains to modifications) not ASA 800 (which pertains to SPFRs).

Please bring this to the attention of your auditor so as to ensure that the correct auditing requirements are followed in future years.

2. Itemisation of financial documents

An auditor’s report should contain an introductory paragraph, perhaps as part of the scope as set out in your financial report, which, further to identifying the entity whose financial report has been audited, shall also:

- Identify the title of each of the financial statements that comprise the financial report;
- Refer to the summary of significant accounting policies, other explanatory notes and, when appropriate, the director’s declarations; and
- Specify the date and period covered by the financial report. (ASA 700, Item 27)

As indicated in the first bullet point above, an auditor’s report is to state the titles of the financial statements required by the applicable financial reporting framework that the entity is subject to, as provided by s 253(2) of the Act. An auditor’s report should itemise the documents that it has audited, including other reports or statements required by the [reporting guidelines](#) (s 253(2)(c), which includes the Committee of Management Statement).

3. Correct Addressee

An auditor’s report is to be addressed ‘as required by the circumstances of the engagement. ASA 700 provides further, that the report will ordinarily be addressed to those for whom the report is prepared, often shareholders or those charged with the governance of the entity whose financial report is being audited. In satisfying the financial obligations imposed on your entity, the auditor’s report should be addressed to the members. For example,

Independent auditor’s report to the members of the Community and Public Sector Union (SPSF Group) Tas Branch

4. Approve auditor

The role of auditor of a reporting unit is to be held by a person who is an approved auditor, or a firm, where at least one member is an approved auditor (s 256 of the Act). An ‘approved auditor’ is defined in Regulation 4 of the Fair Work (Registered Organisations) Regulations 2009, as extracted below.

(a) a person who:

(i) is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants; and

(ii) holds a current Public Practice Certificate

This needs to be readily apparent in the audit report submitted in future years. A simple assertion attesting to the above facts is sufficient, however feel free to include membership number/s.

B. Committee of Management Statement

The Committee of Management Statements is to contain declarations by the committee of management as to whether a range of factors are true. This obviously requires the committee of management to turn their mind the range of considerations and pass judgment on whether they are true. The Committee of Management Statement includes all the declarations without application. As a result they appear as hypotheticals and do not have the substance that they are required to carry. Particular regard can be paid to (e), and I note that not all of the declarations may apply, and if they do not, they should not appear.

A few further minor points;

- (b) the reporting guidelines are of the General Manager of Fair Work Australia, not the Fair Work Act 2009
- (e)(iii) requires that financial records be kept and maintained in accordance with the Act and the Fair Work (Registered Organisations) Regulations 2009
- (e)(v), with the Fair Work Act 2009, the term Registrar no longer exists and is to be replaced with the General Manager of Fair Work Australia.

C. Providing information to members

As you are aware, the full report is to be provided free of charge to members (s 265 of the Act). Given that CPSU-SPSF-Tasmania Branch is not subject to the 5% rule referred to in s266(3), and hence had a general meeting of members, a copy of the full report was to be provided 21 days before the meeting. As mentioned above, the time frame has been pardoned.

The full report is made up of the general purpose financial report (financial documents and notes to the financial documents; s 253(2)), the committee of management statement, the operating report and the auditor's report. All the statements and reports must be signed and dated to ensure draft copies are not provided to members (s 265(1)(a)). This obligation is satisfied by uploading scanned copies of the original documents comprising the full report. The documents that were uploaded to the CPSU website (www.cpsu.com.au) do not satisfy this obligation. I should further note that it appears that there are differences between the web upload and the financial report submitted to Fair Work Australia, for example in the notes to the financial statements for the CPSU (SPSF Group) Tasmanian Branch. While of no major consequence, the documents submitted to FWA and to members are to be identical documents.

D. General purpose financial reports

Audit fees

As above, audit fees are required to be separately disclosed. The report currently combines them with bank charges. Please ensure this is separated in future.

If you have any queries regarding this letter I may be contacted on (03) 8661 7988 or by email at ben.waugh@fwa.gov.au.

Yours sincerely,



Ben Waugh
Tribunal Services and Organisations
Law Graduate
Fair Work Australia



FR 2010/2786

Community and Public Sector Union

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

1 September 2010

General Manager
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

Dear Sir

FR2010/2786
CPSU (SPSF Group, Tasmanian Branch) 2009/10 Financial Report

Please find attached the Financial Report for the year ending 30 June 2010 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 5 August 2010 that the full report for 2009/2010 would be published on the reporting unit's web site, www.cpsu.com.au on 6 August 2010. **Please note** that the full report did not get published on the website until 3 working days later on 11 August 2010. The unintentional omission was immediately reported to Ms Cynthia Lo-Booth, FWA, on 12 August 2010 who has made a note on our file. No member has contacted us to complain or point out the omission; and
- that members were advised by 5 August 2010 that the full report would be provided in the CPSU 09/10 Annual Report to all members; and
- that the full report was provided to members on Friday 20 August 2010; and
- that the full report was presented to a general meeting of members of the reporting unit 27 August 2010; in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

A handwritten signature in black ink, appearing to be 'Thomas Lynch'.

Signature:

Date:1.09.10

CPSU (SPSFT) Inc.
Statement of Financial Performance
for year ending 30 June 2010

	2010	NOTE	2009
INCOME			
Subscriptions	2,011,486		1,947,224
Other Income	136,822	6	47,881
TOTAL INCOME	2,148,308		1,995,106
LESS COST OF SALES			
Movie Tickets/Coles Gift Cards	72,476	7g	0
GROSS PROFIT	2,075,831		1,995,106
LESS EXPENSES			
Affiliation	99,828	7a	92,211
Communication	75,940	7b	66,641
Campaigning Costs	65,441	7c	13,870
Meetings with Stakeholders	33,774	7d	17,293
Depreciation	92,578	7e	70,563
Financial	9,788	7f	10,550
Membership Expenses	10,999	7g	31,960
Motor Vehicle & Staff Travel	42,388		37,967
Office Support	114,267		109,840
Property	54,248		49,272
Staffing	1,342,833	8	1,187,689
TOTAL EXPENSES	1,942,083		1,687,855
OPERATING PROFIT	133,748		307,251
Gain / (Loss) on Sale of Asset	4,904		10,465
NET PROFIT / (LOSS)	138,652		317,716

CPSU (SPSFT) Inc.
Statement of Financial Position
as at 30 June 2010

	2010	NOTE	2009
ASSETS			
CURRENT ASSETS			
Cash on Hand	569,900		465,641
Debtors	16,631		3,261
Inventory	18,875		1,825
Prepayments	1,722		29,664
	<u>607,127</u>		<u>500,391</u>
TOTAL CURRENT ASSETS			
	607,127		500,391
NON-CURRENT ASSETS			
		1b	
IT Equipment	51,505		30,703
Furniture & Other Equipment	6,068		9,971
Land & Buildings	905,956		905,108
Motor Vehicles	137,016		105,974
	<u>1,100,546</u>		<u>1,051,757</u>
TOTAL NON-CURRENT ASSETS			
	1,100,546		1,051,757
TOTAL ASSETS			
	1,707,673		1,552,147
Liabilities			
CURRENT LIABILITIES			
Creditors	81,495		110,449
Leave Liabilities	158,514		125,011
	<u>240,009</u>		<u>235,460</u>
TOTAL CURRENT LIABILITIES			
	240,009		235,460
NON-CURRENT LIABILITIES			
Leave Liabilities	47,519		35,194
	<u>47,519</u>		<u>35,194</u>
TOTAL NON-CURRENT LIABILITIES			
	47,519		35,194
TOTAL LIABILITIES			
	<u>287,528</u>		<u>270,654</u>
NET ASSETS			
	<u>1,420,145</u>		<u>1,281,493</u>
EQUITY			
MEMBERS EQUITY			
Retained Earnings	845,483		527,767
Current Year Earnings	138,652		317,716
Reserves			
Amelioration Fund Res	7,000		7,000
Asset Revaluation Reserve	429,010		429,010
	<u>1,420,145</u>		<u>1,281,493</u>
TOTAL MEMBERS EQUITY			
	1,420,145		1,281,493
TOTAL EQUITY			
	<u>1,420,145</u>		<u>1,281,493</u>

COMMUNITY AND PUBLIC SECTOR UNION (SPSFT) INC

Notes to the Financial Statements

Year Ended 30 June 2010

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:

	2010	2009
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 2010

3 Movements in Reserves

	2010	2009	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 2010 was 4,343 (2009: 4,468)

5 Auditor's Remuneration

Amounts paid or payable to the Union's auditor for the 2008-2009 audit totalled \$3,200 (2007-2008: \$3,500)

6 Income

Other Income: sponsorship, car parking, movie tickets & coles gift card sales, interest on investment account, reimbursement of wages (workers compensation)

7 Expenses

- a** Affiliation: Includes \$13,684 paid to CPSU (SPSF Group, Tasmanian Branch)
- b** Communications: Expenses incurred for advertising, annual report, email/internet, marketing & promotions, telephone, postage/freight, printing, web page & year planners
- c** Campaigning Cost: expenses are higher due to PS@W campaign expenditure
- d** Meetings with Stakeholders: Increased expense for delegate conferences and increased meetings in regional areas and worksites
- e** Depreciation: expense increased by \$22,015 due to renewal of assets (Building Improvements, IT Equipment and Motor Vehicles)
- f** Financial: Expenses for Audit Fees & Bank Charges
- g** Membership Expenses: Includes promotional materials. Reduction results from cost of sales being detailed seperately

8 Honararia, Salaries of Office Holders

Includes salaries and honararias paid to Office Holders totalling \$241,903

CPSU (SPSFT) Inc.
Statement of Cash Flows
For the Year Ended 30 June 2010

	2010	2009
Net Cash Flows from Operating Activities	240,722	352,369
Net Cash Flows from Investing Activities	-136,463	-104,720
Net Cash Flows from Financing Activities	0	0
Net Cash for the year	104,259	247,649
Balance at start of year	465,641	217,992
Balance at end of year	569,900	465,641
Made up by:		
Bank	568,600	464,541
Cash	1,300	1,100
	569,900	465,641

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

Profit for the Year	138,652	317,716
Changes in non-cash items		
Depreciation	92,578	70,563
Prepayments	27,942	-620
Profit on Disposal of Assets	-4,904	-10,465
Inventory	-17,050	1,581
Provision doubtful debts	0	0
Employee entitlements	45,827	-702
Debtors	-13,370	25,450
Creditors	-28,954	-51,155
Cash Surplus from Operations	240,722	352,369

**COMMUNITY & PUBLIC SECTOR UNION (SPSFT) INC.
INDEPENDENT AUDIT REPORT FOR YEAR ENDED 30 JUNE 2010**

Scope

I have audited the general purpose financial report of the Community & Public Sector Union (SPSFT) Inc. for the year ended 30 June 2010. 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

27 July 2010

Strategic Taxation, Superannuation and Business Advice

CPSU (SPSF Group, Tasmanian Branch)
Statement of Financial Performance
for year ended 30 June 2010

	2010		2009
RECEIPTS			
Capitation Fees	13,684	3	6,549
Interest	0		1
TOTAL INCOME	13,684		6,550
PAYMENTS			
Audit fees	220		0
ACTU affiliation fees	13,684		13,482
Bank fees	0		0
TOTAL EXPENSES	13,904		13,482
Surplus (- deficit) for year	-220		-6,932
Balance brought forward	294	3	7,226
Balance carried forward	74		294
 Balance represented by:			
Amount owed by CPSU	0		0
Cash at bank	74		294
	74		294

Notes to the Financial Statements

1. Accounting Policies

All transactions are recorded on an accrual basis.

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.

3. Income

**COMMUNITY & PUBLIC SECTOR UNION (SPSF GROUP) TAS BRANCH
INDEPENDENT AUDIT REPORT FOR YEAR ENDED 30 JUNE 2010**

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 2010. 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

27 July 2010

Strategic Taxation, Superannuation and Business Advice



Committee Of Management Statement

The Committee of Management Statement has been made in accordance with a resolution passed by the Committee on 27 July 2010.

On the 27 July 2010 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 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 Fair Work Act 2009;
- (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 Fair Work (Registered Organisations) Act 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 a Fair Work (Registered Organisations) Act 2009. duly made under section 272 of the Fair Work (Registered Organisations) Act 2009. 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 Fair Work (Registered Organisations) Act 2009.

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

A handwritten signature in black ink, appearing to read 'Thomas Lynch', written over a horizontal line.

Signature:

Date: 27.07.10



THE COMMUNITY AND PUBLIC SECTOR UNION (SPSFT) INC OPERATING REPORT YEAR ENDED 30 JUNE 2010

I Thomas Lynch, being the General Secretary of the CPSU (SPSFT) Inc, report operations for the year ended 30 June 2010 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 \$138,652. There were no significant changes to the financial affairs during the year.

Number of members as at 30 June 2010: 4343 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 2010: None.

Number of employees: 22 employees as at 30 June 2010

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	01.07.09 to 03.07.09
President (Casual Vacancy)	Grant Ransley	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	03.07.09 to 24.05.10
President	Grant Ransley	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	24.05.10 to 30.06.10
Vice President	Grant Ransley	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.09 to 03.07.09
Vice President (Casual Vacancy)	Lindsay Jones	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	03.07.09 to 24.05.10
Vice President	Lindsay Jones	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	24.05.10 to 30.06.10
Vice President (Casual Vacancy)	Christine Mitchell	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.09 to 03.07.09
Vice President	Rosmyn Faulks	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	03.07.09 to 30.06.10
Treasurer	Tim Turner	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.09 to 30.06.10
Executive Councillor (Casual Vacancy)	Andrea Askew	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	07.07.09 to 25.06.10
Executive Councillor	Elizabeth Witt	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.09 to 22.01.10
Executive Councillor (Casual Vacancy)	Christine Mitchell	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	24.02.10 to 25.06.10
Executive Councillor (Casual Vacancy)	Steven Tsung	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.10 to 25.06.10
Executive Councillor	Steven Arditto	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	25.06.10 to 30.06.10
Executive Councillor	Ann Mattay	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	25.06.10 to 30.06.10
Executive Councillor	Christine Mitchell	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	25.06.10 to 30.06.10
General Secretary	Thomas Lynch	██	01.07.09 to 30.06.10
Assistant Secretary	Mathew Johnston	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.09 to 30.06.10

Signed in accordance with a resolution of the Committee of Management



..... Date...27.07.10.....

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