



Community and Public Sector Union

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

4 September 2013

General Manager
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

Dear Sir

FR2013/381
CPSU (SPSF Group, Tasmanian Branch) 2012/13 Financial Report

Please find attached the Financial Report for the year ending 30 June 2013 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
(SPSF Group Tasmanian Branch)



Community and Public Sector Union

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

Certificate of Secretary or other Authorised Officer¹

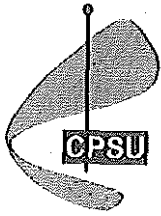
Section 268 of the Fair Work (Registered Organisations) Act 2009.

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 email prior to 8 August 2013 that the full report for 2012/2013 would be published on the reporting unit's web site, www.cpsu.com.au on 9 August 2013; and
- that members who do not have email addresses were advised by post prior to 8 August 2013 that the full report for 2013/2013 would be published on the reporting unit's web site on 9 August 2013 and that printed copies would be sent out if requested; and
- that the full report was presented to a general meeting of members of the reporting unit on 30 August 2013; in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

Signature:

Date: 4 September 2013



Community and Public Sector Union

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

THE COMMUNITY AND PUBLIC SECTOR UNION (SPSFT) INC OPERATING REPORT YEAR ENDED 30 JUNE 2013

I Thomas Lynch, being the General Secretary of the CPSU (SPSFT) Inc, report operations for the year ended 30 June 2013 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 deficit of the union for the financial year amounts to \$26,307. There were no significant changes to the financial affairs during the year.

Number of members as at 30 June 2013: 3958 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 2013: None.

Number of employees: 21 employees as at 30 June 2013

Committee of Management List of Office Holders:

Position	Officer	Address	Period Held
President	Grant Ransley	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.12 to 30.06.13
Vice President	Lindsay Jones	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.12 to 30.06.13
Vice President	Rosmyn Faulks	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.12 to 30.06.13
Treasurer	Tim Turner	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.12 to 30.06.13
Executive Councillor	Christine Mitchell	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.12 to 30.06.13
Executive Councillor	Steven Arditto	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.12 to 30.06.13
Executive Councillor	Ann Mattay	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.12 to 23.05.13
Executive Councillor	Kenneth Hart	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	28.06.13 to 30.06.13
Branch Secretary	Thomas Lynch	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.12 to 30.06.13
Assistant Branch Secretary	Mathew Johnston	C/- CPSU (SPSFT) Inc, 157 Collins Street, Hobart, Tas, 7000	01.07.12 to 30.06.13

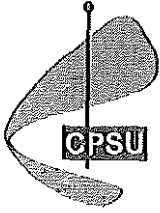
Officer	1.Organisation	2.Principle Activities	3. Holds Position through Office
Lindsay Jones	Retirement Benefits Fund	Provides superannuation products to Tasmanian Public Sector Employees and families	Yes – nominated by Unions Tasmania
	Community Transport Services Tasmania	Social and non-emergency medical transport to the frail, aged and younger disabled people in Tasmania	No
Christine Mitchell	Tasmanian School Administrators Association	Professional association for Tasmanian Government School Administrative staff	No
	Australian Association of Government School Administrators	Professional association for Australian Government School Administrative staff	No
Kenneth Hart	Hobart Discovery Inc.	Owens and manages the Philip Smith Centre, provides training facilities, office space and car parking	No
Thomas Lynch	Kickstart Arts	Delivery of community development arts projects	No

Signed in accordance with a resolution of the Committee of Management



..... Date...31.07.13.....

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



Community and Public Sector Union

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

COMMITTEE OF MANAGEMENT STATEMENT

The Committee of Management Statement has been made in accordance with a resolution passed by the Committee on 31 July 2013

On the 31 July 2013 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 30 June 2013:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager;
- (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 the 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 the branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Registered Organisations (RO) Act; and
 - (iv) as the organisation consists 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) where information has been sought in any request by a member of the reporting unit or General Manager duly made under section 272 of the RO Act, has been provided to the member or General Manager; and
(vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance

(f) in relation to recovery of wages activity

(i) there has been no recovery of wages activity for the financial year

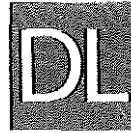
This declaration is made in accordance with a resolution of the Committee of Management.

Signature:

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

Thomas Lynch
Branch Secretary

Date: 31 July 2013



**COMMUNITY & PUBLIC SECTOR UNION (SPSFT) INC.
INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE COMMUNITY & PUBLIC
SECTOR UNION (SPSFT) FOR YEAR ENDED 30 JUNE 2013**

Scope

I have audited the general purpose financial report of the Community & Public Sector Union (SPSFT) Inc. for the year ended 30 June 2013 which incorporates:

- Statement of Financial Performance for the period 1 July 2012 to 30 June 2013
- Statement of Financial Position as at 30 June 2013
- Notes to the Financial Statements including significant accounting policies
- Statement of Cash Flows for the period 1 July 2012 to 30 June 2013
- Statement of Changes in Equity for period 1 July 2012 to 30 June 2013
- Committee of Management Statement
- Committee of Management Operating Report for year ended 30 June 2013

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. 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.

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.

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

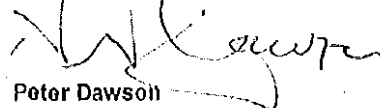
Independence

In conducting my audit, I followed applicable independence requirements of Australian professional ethical pronouncements and the Fair Work (Registered Organisations) Act 2009.

Audit Opinion

In my opinion, the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards, The Fair Work (Registered Organisations) Act 2009, and other mandatory professional reporting requirements in Australia.

Peter Dawson
Member Institute of Chartered Accountants in Australia
Holder of Certificate of Public Practice



Peter Dawson

31 July 2013

CPSU (SPSFT) Inc.
Statement of Financial Performance
for year ending 30 June 2013

	2013	NOTE	2012
INCOME			
Subscriptions	1,929,799		2,041,427
Other Income	323,229	8	255,839
TOTAL INCOME	<u>2,253,028</u>		<u>2,297,266</u>
LESS COST OF SALES			
Movie Tickets/Coles/Woolworths vouchers	261,823	9	176,052
GROSS PROFIT	<u>1,991,205</u>		<u>2,121,214</u>
LESS EXPENSES			
Affiliation	107,288	6a	100,474
Communication	51,217	6b	73,836
Campaigning Costs	29,086		29,726
Meetings with Stakeholders	25,843		18,148
Depreciation	79,273		86,938
Financial	13,457	6c	12,902
Membership Expenses	1,580	6d	14,976
Motor Vehicle & Staff Travel	47,296		54,039
Office Support	106,480		104,685
Property	64,461		66,218
Wages & Salaries	1,288,053	7a	1,271,282
Honoraria	14,846		14,413
Superannuation	142,551	7b	139,507
Other Staffing	61,980		101,399
TOTAL EXPENSES	<u>2,033,391</u>		<u>2,088,544</u>
OPERATING PROFIT / (LOSS)	<u>(42,186)</u>		<u>32,670</u>
Gain / (Loss) on Sale of Asset	15,879		5,433
NET PROFIT / (LOSS)	<u>(26,307)</u>		<u>38,103</u>

CPSU (SPSFT) Inc.
Statement of Financial Position
as at 30 June 2013

	2013	NOTE	2012
ASSETS			
CURRENT ASSETS			
Cash on Hand	842,036		840,150
Debtors	19,105		26,965
Inventory	23,752		17,996
Prepayments	6,007		5,168
TOTAL CURRENT ASSETS	890,900		890,280
NON-CURRENT ASSETS			
IT Equipment	30,934	1b 13	37,902
Furniture & Other Equipment	2,839	13	2,495
Land & Buildings	924,500	12	944,750
Motor Vehicles	123,101	13	123,616
TOTAL NON-CURRENT ASSETS	1,081,373		1,108,763
TOTAL ASSETS	1,972,273		1,999,043
Liabilities			
CURRENT LIABILITIES			
Creditors	96,670		90,931
Leave Liabilities employees	59,153	1d	53,075
Leave Liabilities office holders	116,179	1d	117,372
TOTAL CURRENT LIABILITIES	272,002		261,379
NON-CURRENT LIABILITIES			
Leave Liabilities employees	48,005	1d	60,091
TOTAL NON-CURRENT LIABILITIES	48,005		60,091
TOTAL LIABILITIES	321,006		321,470
NET ASSETS	1,651,267		1,677,573
EQUITY			
MEMBERS EQUITY			
Retained Earnings	1,150,951		1,112,848
Current Year Earnings	(26,307)		38,103
Reserves			
Amelioration Fund Res	7,000		7,000
Asset Revaluation Reserve	518,623		519,623
TOTAL MEMBERS EQUITY	1,651,267		1,677,573
TOTAL EQUITY	1,651,267		1,677,573

COMMUNITY AND PUBLIC SECTOR UNION (SPSFT) INC

Notes to the Financial Statements

Year Ended 30 June 2013

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 Fair Work (Registered Organisations) Act 2009.
- b) "Land & Buildings are stated at 2011 Independent Valuation".
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:

	2013	2012
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.
- d) Annual Leave - all annual leave accrued is expected to be taken within the next 12 months
Long Service Leave - non current liability accrued for employees with 0 - 7 years service, and those employees with service of 7 years or more being recognised as a current liability.
Sick Leave - on cessation of employment no sick leave is paid out therefore no current liability is held
Retirement & Super - not a retirement fund organisation therefore recorded as expense when occurs

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 General Manager

Attention of members is drawn to the provisions of Section 272, subsections (1), (2) and (3) which read as follows:

- (1) A member of a reporting unit, or the General Manager, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.

COMMUNITY AND PUBLIC SECTOR UNION (SPSFT) INC

Notes to the Financial Statements

Year Ended 30 June 2013

(2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.

(3) A reporting unit must comply with an application made under subsection (1).

3 Movements In Reserves

	2013	2012	Movement
Amelioration Fund	7,000	7,000	0
Asset Revaluation	519,623	519,623	0
Reserve balances	526,623	526,623	0

4 Membership

Union membership at 30 June 2013 was 3,958 (2012: 4,093)

5 Auditor's Remuneration

Amounts paid or payable to the Union's auditor for the 2011 - 2012 audit totalled \$3,500 (2010-2011: \$3,400)

6 Expenses

- a Affiliation: Includes \$24,224 paid to CPSU (SPSF Group, Tasmanian Branch) Includes ACTU Levy
- b Communications: Expenses incurred for advertising, email/internet, marketing & promotions, telephone, postage/freight, printing, web page & year planners
- c Financial: Expenses for Audit Fees of \$3,500 & Bank Charges of \$9,957
- d Membership Expenses: Includes Donations \$600, Legal Fees \$100. Unions Shopper, Amelioration Assistance & Scholarship/Sponsorship

7 Honararia, Salaries of Office Holders

- a Includes salaries paid to Office Holder's totalling \$254,429
- b Includes superannuation paid to Office Holder's super accounts totalling \$41,084

8 Income

Increase in income due to sale of movie tickets, Coles gift cards & Woolworths gift cards

9 Cost of Sales

Increase in cost of sales as demand for the movie tickets, Coles gift cards & Woolworths gift cards has increased

10 Recovery of Wages Activity

There has been no recovery of wages activity for the financial year

11 Fair Work Commission Guidelines

With the exception of the disclosures reported in the GPFR for 30 June 2013 all other disclosures that are required under the new Fair Work Commission Reporting guidelines published 26 June 2013 have had due consideration and there are no other disclosures to be reported

COMMUNITY AND PUBLIC SECTOR UNION (SPSFT) INC**Notes to the Financial Statements**

Year Ended 30 June 2013

12 Reconciliation of the Opening and Closing Balances of Land and Buildings

	2013	2012
As at 1 July		
Land & Buildings		
Gross book value	944,750	965,000
Accumulated depreciation and impairment	20,250	0
Net book value 1 July	924,500	965,000
Additions:		
Revaluations	0	0
Depreciation expense	20,250	20,250
Net book value 30 June	904,250	944,750
Net book value as of 30 June represented by:		
Gross book value	944,750	965,000
Accumulated depreciation and impairment	40,500	20,250
Net book value 30 June	904,250	944,750

13 Reconciliation of the Opening and Closing Balances of other Non-Current Assets

	2013	2012
As at 1 July		
Other Non-Current Assets (IT, Furniture & Other Equipment, Motor Vehicles)		
Gross book value	368,929	331,137
Accumulated depreciation and impairment	204,916	180,479
Net book value 1 July	164,013	150,658
Additions:		
Purchases	70,704	124,155
Depreciation expense	59,023	66,688
Disposals:		
From disposal of non-current assets	18,820	44,113
Net book value 30 June	156,872	164,012
Net book value as of 30 June represented by:		
Gross book value	384,503	368,929
Accumulated depreciation and impairment	227,631	204,916
Net book value 30 June	156,872	164,013

CPSU (SPSFT) Inc.
Statement of Changes in Equity
for year ending 30 June 2013

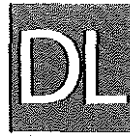
	2013	NOTE	2012
Net Effect of the Adoption of a New Accounting Standard	0		0
Increase / (Decrease) in Asset Revaluation Reserve	0		0
Increase / (Decrease) in Net Assets due to Administrative Restructure	0		0
Income tax on items taken directly to or transferred directly from equity	0		0
Net income recognised directly in equity	<u>0</u>		<u>0</u>
Surplus/Deficit	(28,307)		38,103
Total recognised income and expense for the period	<u><u>(28,307)</u></u>		<u><u>38,103</u></u>

CPSU (SPSFT) Inc.
Statement of Cash Flows
For the Year Ended 30 June 2013

	2013	2012
Net Cash Flows from Operating Activities	37,889	140,533
Net Cash Flows from Investing Activities	(36,004)	(74,610)
Net Cash Flows from Financing Activities	-	-
Net Cash for the year	1,886	65,923
Balance at start of year	840,150	774,227
Balance at end of year	842,036	840,150
Made up by:		
Bank	840,836	839,150
Cash	1,200	1,000
	842,036	840,150

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

Profit for the Year	(26,307)	38,103
Changes in non-cash items		
Depreciation	79,273	86,938
Prepayments	(839)	1,088
Profit on Disposal of Assets	(15,879)	(5,433)
Inventory	(5,756)	(6,960)
Employee entitlements	(6,203)	9,687
Debtors	7,860	18,937
Creditors	5,739	(1,827)
Cash Surplus from Operations	37,889	140,533



**COMMUNITY & PUBLIC SECTOR UNION (SPSF GROUP) TAS BRANCH
INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE COMMUNITY & PUBLIC
SECTOR UNION (SPSF GROUP) TAS BRANCH FOR YEAR ENDED 30 JUNE 2013**

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 2013 which incorporates:

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- Committee of Management Statement
- Committee of Management Operating Report for year ended 30 June 2013

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. 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.

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.

I have concluded that the use of the going concern basis of accounting in the preparation of the Financial Statements is appropriate.

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 Fair Work (Registered Organisations) Act 2009.

Audit Opinion

In my opinion, the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards, The Fair Work (Registered Organisations) Act 2009, and other mandatory professional reporting requirements in Australia.

Peter Dawson
Member, Institute of Chartered Accountants in Australia
Holder of Certificate of Public Practice



Peter Dawson



31 July 2013

CPSU (SPSF Group, Tasmanian Branch)
Statement of Financial Performance
for year ended 30 June 2013

	2013	2012
RECEIPTS		
Capitation Fees	24,224	15,625
Interest	<u>0</u>	<u>0</u>
TOTAL INCOME	24,224	15,625
PAYMENTS		
Affiliation Fees - ACTU	23,894	15,350
Audit fees	330	275
Bank fees	<u>0</u>	<u>0</u>
TOTAL EXPENSES	<u>24,224</u>	<u>15,625</u>
Surplus (- deficit) for year		
Balance brought forward	<u>74</u>	<u>74</u>
Balance carried forward	<u>74</u>	<u>74</u>
Balance represented by:		
Amount owed by CPSU	0	0
Cash at bank	<u>74</u>	<u>74</u>
	<u>74</u>	<u>74</u>

Notes to the Financial Statements

Information to be provided to members or General Manager

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, 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 a reporting unit, or the General Manager, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.

(2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.

(3) A reporting unit must comply with an application made under subsection (1).

Accounting Policies

All transactions are recorded on an accrual basis.