



Fair Work Australia

10 December 2009

Ms Karen Batt
State Secretary
CPSU, the Community and Public Sector Union
SPSF Group, Victorian Branch
Level 2, 6 Palmer Parade
CREMORNE VIC 3121

Email - enquiry@cpsu.vic.org
Fax - 0396624591@faxmaker.com

Dear Ms Batt,

Attention: Ms Gosia Mostowska, Administration Manager

**Re: Financial Report - year ending 30 June 2009 - FR2009/10149
Fair Work (Registered Organisations) Act 2009 (RO Act)**

The financial report for the Victorian Branch of the SPSF Group of the CPSU, the Community and Public Sector Union for year ending 30 June 2009 was lodged on 3 December 2009.

A concise report for the same period was lodged on 10 December 2009.

A statement providing the relevant details for any donation made during the year in excess of \$1,000 was also lodged on 10 December 2009.

The documents have been filed.

The statement regarding donations has been placed on a file that is not available to the general public in accordance with s.237 of the RO Act.

The following information is provided to assist you in future years.

Concise report

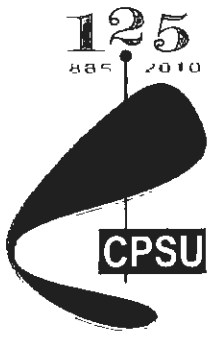
Whenever a concise report is prepared and provided to members a full copy of the concise report must be lodged (in addition to a full copy of the financial report) – see s.268 of the RO Act.

If you have any queries regarding financial reporting under the RO Act please contact me.

Yours faithfully,

Andrew Schultz

Tribunal Service & Organisations



3rd December 2009

Attn: Cynthia Lo-Booth
Australian Industrial Registry
Statutory Services Branch
Level 5
11 Exhibition Street
MELBOURNE VIC 3000

By Email: cynthia.lobooth@airc.gov.au

Dear Cynthia

RE: CPSU/SPSF Group, Victorian Branch – 2008 / 2009 Financial Report

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

If you require any further information please contact Gosia Mostowska on 03 9639 1822.

Yours faithfully

A handwritten signature in black ink that reads 'Karen Batt'. The signature is written in a cursive, flowing style.

Karen Batt
State Secretary


Certificate of Secretary or Other Authorised Officer

**Section 268 of Schedule 1 of the Fair Work (Registered Organisations) Act
2009**

I, Karen Batt, being the State Secretary of the Community and Public Sector Union, SPSF Group Victorian 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 these documents were presented to a Committee of Management meeting on 26th October 2009; and
- that members were advised on 30 November 2009 that the audited concise financial report and operating report had been published on the reporting unit's web site, www.cpsuVIC.org on 30 November 2009; and
- that an operating report would be provided to all members in the December 2009 edition of Public Perspective; and
- that a full report was presented to a Committee of Management meeting of the reporting unit on 26th October 2009 in accordance with section 266 (3) of the Fair Work (Registered Organisations) Act 2009.

Signature:



Signed At:

Cremorne

Date:

3rd December 2009

5.1 CONCISE FINANCE REPORT

The Financial Report for the year ended 30th June 2009 prepared by B.G.L & Associates, the authorised auditors of the Community and Public Sector Union – SPSF Group Victorian Branch conducted in accordance with the Australian Accounting Standards is attached for the information of Branch Councillors.

Resolved:

Moved: *K Batt*
Seconded: *F Callinan*

“Branch Council notes the Concise Financial Report for the year ended 30th June 2009 and commended the staff and officials for such a good audit report.”

CARRIED

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN
BRANCH
ABN 38 968 067 748**

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2009**



Community and Public Sector Union
SPSF Group • Victorian Branch

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH

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This financial report covers the Community and Public Sector Union SPSF Group Victorian Branch as an individual entity. The financial report is presented in the Australian currency.

The Community AND Public Sector Union SPSF Group Victorian Branch is a registered body under the Workplace Relations Act 1996 and is domiciled in Australia.

The principal place of business is:

Community AND Public Sector Union SPSF Group Victorian Branch
Level 2, Rosella Complex
6 Palmer Parade
CREMORNE VIC 3121

The financial report was authorised for issue by the Branch Executive on 28th day of September 2009.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH
ABN 38 968 067 748**

OPERATING REPORT

Your Branch Committee of Management present their report on the Community AND Public Sector Union SPSF Group Victorian Branch (The Branch) for the financial year ended 30 June 2009.

Members of Branch Committee

The names of the members of branch council in office at any time during or since the end of the financial year are:

Branch Executive

| | |
|------------------|------------------|
| Karen Batt | Jim Walton |
| Judy Mead | Peter Lillywhite |
| Catherine Davies | |

Branch Councillors

| | |
|-------------------|---|
| Lydia Spicer | Stephen McNair |
| Bill Lyons | Mark Nestor |
| Steve Walsh | Jenny Leishman |
| Greg Olsen | Ian Thomas |
| Christopher Perry | Mary Roose |
| Mary Sullivan | Rosalia Bruzzese (resigned in January 2009) |
| Greg Barker | Richard Wadsworth |
| Pushi Brown | Anthony McAleer |
| Ron Dean | Elizabeth Free |
| Gavan Cook | |
| Lex Forster | Gary Greaves |
| Stephen Butler | Mark Halden |
| Sean Hickey | Patrick Kennedy |
| Frances Callinan | Arthur Cox |
| Cheryl Miszkowicz | Douglas Wait |
| David Willington | Kristen Wischer (resigned in November 2008) |
| Lez Woodall | Elizabeth Brown |
| Bruce Gray | Leonie Gray |
| Bettina Kaplan | Peter Lawrence (resigned in August 2008) |
| Sarah Turberville | |

Members have been in office since the start of the financial year to the date of this report unless otherwise stated.

Operating Results

The surplus for the financial year amounted to \$237,541 (2008: surplus of \$148,188).

Review of Operations

A review of the operations of The Branch during the financial year and the results of those operations found that during the year The Branch continued to engage in its principal activity, the results of which are disclosed in the financial statements.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH
ABN 38 968 067 748**

OPERATING REPORT (Continued)

Significant Changes in State of Affairs

No significant changes in the state of affairs of The Branch occurred during the financial year.

Principal Activities

The principal activities of The Branch during the financial year were promoting union activities within the Victorian state public services sector. No significant change in the nature of these activities occurred during the year.

After Balance Date Events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of The Branch, the results of those operations, or the state of affairs of The Branch in future financial years.

Union details

The number of employees at 30 June 2009 was 50 (2008: 48)

The number of financial members, inclusive of the Retired Officers Division, at 30 June 2009 was 13,050 (2008: 12,847).

Right of members to resign

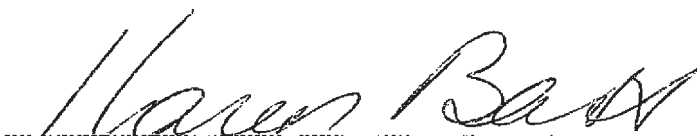
A member may resign from membership of the Union by notice in writing, addressed to the Branch Secretary, if the member ceases to be eligible to become a member of the Union or the member gives notice not less than two weeks before the resignation is to take effect.

Superannuation Trustees

To the best of our knowledge and belief, no officer or member of the organisation, by virtue of their office or membership of the Community and Public Sector Union SPSF Group Victorian Branch is:

- (i) a trustee of a superannuation entity or exempt public sector superannuation scheme; or
- (ii) a director of a company that is the trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- (iii) where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation.

Signed in accordance with a resolution of the Branch Committee of Management:



Designated Officer - Karen Batt

Dated this 28th day of September 2009

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH
ABN 38 968 067 748

INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

| | Note | 2009 \$ | 2008 \$ |
|--|------|--------------------|--------------------|
| Revenue from continuing operations | 4 | 5,576,206 | 5,350,480 |
| Expenses | | | |
| Employee benefits expenses | 6 | (3,678,159) | (3,508,184) |
| Office operation and maintenance | | (417,694) | (285,692) |
| Motor vehicle expenses | | (54,485) | (78,162) |
| Communication expenses | | (209,876) | (176,096) |
| Professional fees | | (39,108) | (45,414) |
| Library | | (9,916) | (8,353) |
| Meeting | | (132,848) | (130,281) |
| Printing and publications | | (206,663) | (183,753) |
| Affiliation fees | | (99,713) | (130,101) |
| Capitation fee to Federal Office | | (182,374) | (181,856) |
| Computer expenses | | (22,778) | (19,059) |
| Training and campaigns | | (36,073) | (25,596) |
| Other expenses | | (248,978) | (429,745) |
| | | <u>(5,338,665)</u> | <u>(5,202,292)</u> |
| Surplus for the year | | 237,541 | 148,188 |
| Surplus attributable to members of the entity | | 237,541 | 148,188 |

The above income statement should be read in conjunction with the accompanying notes.

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH
ABN 38 968 067 748

BALANCE SHEET
AS AT 30 JUNE 2009

| | Note | 2009 \$ | 2008 \$ |
|--------------------------------------|------|------------------|------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | 8 | 1,392,761 | 1,018,329 |
| Trade and other receivables | 9 | 94,863 | 128,723 |
| Total current assets | | <u>1,487,624</u> | <u>1,147,052</u> |
| Non-current assets | | | |
| Property, plant and equipment | 10 | 871,407 | 941,011 |
| Other | 11 | 75,243 | 75,243 |
| Total non-current assets | | <u>946,650</u> | <u>1,016,254</u> |
| Total assets | | <u>2,434,274</u> | <u>2,163,306</u> |
| LIABILITIES | | | |
| Current liabilities | | | |
| Trade and other payables | 12 | 447,588 | 482,492 |
| Provisions | 13 | 625,257 | 550,813 |
| Total current liabilities | | <u>1,072,845</u> | <u>1,033,305</u> |
| Non-current liabilities | | | |
| Provisions | 14 | 58,760 | 64,873 |
| Total non-current liabilities | | <u>58,760</u> | <u>64,873</u> |
| Total liabilities | | <u>1,131,605</u> | <u>1,098,178</u> |
| Net assets | | <u>1,302,669</u> | <u>1,065,128</u> |
| MEMBERS' FUND | | | |
| Accumulated surplus | 15 | 1,302,669 | 1,065,128 |
| Total members' fund | | <u>1,302,669</u> | <u>1,065,128</u> |

The above balance sheet should be read in conjunction with the accompanying notes.

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH
ABN 38 968 067 748

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2009

| | Accumulated surplus \$ | Total \$ |
|--------------------------------|---------------------------------------|-------------------------|
| Balance at 1 July 2007 | 916,940 | 916,940 |
| Surplus for the year | 148,188 | 148,188 |
| Transfer from retained earning | <u>-</u> | <u>-</u> |
| Balance at 30 June 2008 | <u>1,065,128</u> | <u>1,065,128</u> |
| | | |
| Balance at 1 July 2008 | 1,065,128 | 1,065,128 |
| Surplus for the year | 237,541 | 237,541 |
| Transfer from retained earning | <u>-</u> | <u>-</u> |
| Balance at 30 June 2009 | <u>1,302,669</u> | <u>1,302,669</u> |

The above statement of changes in equity should be read in conjunction with the accompanying notes.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH
ABN 38 968 067 748**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009**

| | Note | 2009 \$ | 2008 \$ |
|---|------|------------------|------------------|
| Cash flows from operating activities | | | |
| Membership fees and levies received | | 5,690,064 | 5,747,430 |
| Sundry receipts | | 230,197 | 108,513 |
| Grant receipts | | 88,000 | 88,000 |
| Payments to suppliers and employees | | (5,396,642) | (5,269,715) |
| Capitation fee to the Federal Office | | (218,395) | (182,328) |
| Interest received | | 64,864 | 74,454 |
| Net cash inflow from operating activities | 19 | <u>458,088</u> | <u>566,354</u> |
| Cash flows from investing activities | | | |
| Proceeds from sale of property, plant and equipment | | 23,432 | 12,745 |
| Payment for property, plant and equipment | | <u>(107,088)</u> | <u>(727,369)</u> |
| Net cash (outflow) from investing activities | | <u>(83,656)</u> | <u>(714,624)</u> |
| Cash flows from financing activities | | | |
| Repayment of hire purchase liability | | - | <u>(14,503)</u> |
| Net cash (outflow) from investing activities | | <u>-</u> | <u>(14,503)</u> |
| Net increase/(decrease) in cash and cash equivalents | | 374,432 | (162,773) |
| Cash and cash equivalents at beginning of financial year | | <u>1,018,329</u> | <u>1,181,102</u> |
| Cash and cash equivalents at end of financial year | 8(a) | <u>1,392,761</u> | <u>1,018,329</u> |

The above cash flow statement should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

1: Statement of significant accounting policies

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

The financial report includes the financial statements for the Community and Public Sector Union SPSF Group Victorian Branch (The Branch).

(a) Basis of preparation

This general purpose financial report has been prepared in accordance with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, Australian Accounting Interpretations and the requirements of the Workplace Relations Act 1996.

Compliance with IFRS

Australian Accounting Standards include Australian equivalents to International Financial Reporting Standards (AIFRS). Compliance with AIFRS ensures that the financial statements and notes comply with International Financial Reporting Standards (IFRS). A statement of full compliance with IFRS cannot be made due to the entity applying the not for profit sector requirements contained in AIFRS.

Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of available-for-sale financial assets and financial assets and liabilities at fair value through profit or loss.

Critical accounting estimates

The preparation of financial statements in conformity with AIFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying The Branch's accounting policies.

(b) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of returns, trade allowances, rebates and amounts collected on behalf of third parties.

The Branch recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Branch's activities as described below. The amount of revenue is not considered to be reliably measurable until all relating contingencies have been resolved. The Branch bases its estimates on historical results, taking into consideration the type of member, the type of transaction and the specifics of each arrangement.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

1: Statement of significant accounting policies (Continued)

(b) Revenue recognition (Continued)

Revenue is recognised for the major operating activities as follows:

Subscriptions

Subscription revenue is recognised only when received, rather than on an accruals basis due to the uncertainty of receipts from members. Subscriptions identifiable as being received in advance for next year are recorded as such in the balance sheet.

Interest income

Interest income is recognised on a time proportion basis using the effective interest method. When a receivable is impaired, The Branch reduces the carrying amount to its recoverable amount, being the estimated future cash flow discounted at the original effective interest rate of the instrument, and continues unwinding the discount as interest income.

Other revenue

Other revenue is recognised when the right to receive the revenue has been established.

All revenue is stated net of the amount of Goods and Services Tax (GST).

(c) Income tax

In accordance with section 50-15 of the Income Tax Assessment Act, The Branch is exempt from income tax.

(d) Cash and cash equivalents

For cash flow statement presentation purposes, cash and cash equivalents include cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the balance sheet.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

1: Statement of significant accounting policies (Continued)

(e) Investment in other financial assets

Classification

The Branch classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments, and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at each reporting date.

The Branch does not hold any investments in the following categories: financial assets at fair value through profit or loss, available-for-sale financial assets and held-to-maturity investments.

i) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the balance sheet.

Recognition and derecognition

Regular purchases and sales of investments are recognised on trade-date - the date on which The Branch commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and The Branch has transferred substantially all the risks and rewards of ownership. Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method. Unrealised gains and losses arising from changes in the fair value of non monetary securities classified as available-for-sale are recognised in equity in the available-for-sale investments revaluation reserve. When securities classified as available-for-sale are sold or impaired, the accumulated fair value adjustments are included in the income statement as gains and losses from investment securities.

Fair value

The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active (and for unlisted securities), The Branch establishes fair value by using valuation techniques. These include reference to the fair values of recent arm's length transactions, involving the same instruments or other instruments that are substantially the same, discounted cash flow analysis, and option pricing models refined to reflect the issuer's specific circumstances.

Impairment

The Branch assesses at each balance date whether there is objective evidence that a financial asset is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered in determining whether the security is impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss - measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit and loss - is removed from equity and recognised in the income statement. Impairment losses recognised in the income statement on equity instruments are not reversed through the income statement.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

1: Statement of significant accounting policies (Continued)

(f) Fair value estimation

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets (such as publicly traded derivatives, and trading and available-for-sale securities) is based on quoted market prices at the balance sheet date. The quoted market price used for financial assets held by The Branch is the current bid price; the appropriate quoted market price for financial liabilities is the current ask price.

The carrying value less impairment provision of trade receivables and payables are assumed to approximate their fair values due to their short term nature. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to The Branch for similar financial instruments.

(g) Property, plant and equipment

Each class of property, plant and equipment is carried at historical cost less any accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of items.

Depreciation

The depreciable amount of all fixed assets including buildings are depreciated over their estimated useful lives to The Branch commencing from the time the asset is held ready for use.

| Class of fixed asset | Depreciation rate | Depreciation basis |
|-----------------------------|--------------------------|---------------------------|
| Leasehold improvement | 10% | Straight Line |
| Motor vehicles | 18.75 - 25% | Diminishing value |
| Office equipment | 7.5 - 50% | Diminishing value |
| Furniture and Fittings | 10 - 25% | Diminishing value |
| Computer equipment | 37.5 – 66.67% | Diminishing value |

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the income statement.

(h) Trade and other payables

These amounts represent liabilities for goods and services provided to The Branch prior to the end of the financial year and which are unpaid. These amounts are unsecured and are usually paid within 30 days of recognition.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

1: Statement of significant accounting policies (Continued)

(i) Goods and Service Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the Australian Taxation Office (ATO). In this case, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

Receivables and payables in the balance sheet are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from, or payable to the ATO as classified as operating cash flow.

Commitments and contingencies are disclosed inclusive of GST.

(j) Employee benefits

(i) Wages and salaries, annual leave and sick leave

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be settled within 12 months of the reporting date are recognised in other payables in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled. Liabilities for non-accumulating sick leave are recognised when the leave is taken and measured at the rates paid or payable.

(ii) Long service leave

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows

(k) Functional and presentation currency

Items included in the financial report are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial report is presented in Australian dollars, which is The Branch's functional and presentation currency.

(l) Comparative figures

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

1: Statement of significant accounting policies (Continued)

(m) New accounting standards and interpretations

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2009 reporting periods. The Branch's assessment of the impact of these new standards and interpretations is set out below.

(i) AASB 8 Operating Segments and AASB 2007-3 Amendments to Australian Accounting Standards arising from AASB 8 (effective from 1 January 2009)

AASB 8 will result in a significant change in the approach to segment reporting, as it requires adoption of a 'management approach' to reporting on financial performance. The information being reported will be based on what the key decision makers' use internally for evaluating segment performance and deciding how to allocate resources to operating segments. As a not-for-profit entity AASB 8 is not applicable.

(ii) Revised AASB 123 Borrowing Costs and AASB 2007-6 Amendments to Australian Accounting Standards arising from AASB 123 (effective from 1 January 2009)

The revised AASB 123 has removed the option to expense all borrowing costs and - when adopted - will require the capitalisation of all borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset. There will be no impact on the financial report of the Branch.

(iii) Revised AASB 101 Presentation of Financial Statements and AASB 2007-8 Amendments to Australian Accounting Standards arising from AASB 101 (effective from 1 January 2009)

The September 2007 revised AASB 101 requires the presentation of a statement of comprehensive income and makes changes to the statement of changes in equity, but will not affect any of the amounts recognised in the financial statements. If an entity has made a prior period adjustment or has reclassified items in the financial statements, it will need to disclose a third balance sheet (statement of financial position), this one being as at the beginning of the comparative period. The Branch will apply the revised standard from 1 July 2009.

(iv) Revised AASB 3 Business Combinations, AASB 127 Consolidated and Separate Financial Statements and AASB 2008-3 Amendments to Australian Accounting Standards arising from AASB 3 and AASB 127 (effective 1 July 2009)

The revised AASB 3 continues to apply the acquisition method to business combinations, but with some significant changes. For example, all payments to purchase a business are to be recorded at fair value at the acquisition date, with contingent payments classified as debt subsequently remeasured through the income statement. There is a choice on an acquisition-by-acquisition basis to measure the non-controlling interest in the acquiree either at fair value or at the non-controlling interest's proportionate share of the acquirer's net assets. All acquisition-related costs must be expensed. The revised AASB 127 requires the effects of all transactions with non-controlling interests to be recorded in equity if there is no change in control and these transactions will no longer result in goodwill or gains and losses. The standard also specifies the accounting when control is lost. Any remaining interest in the entity is remeasured to fair value, and a gain or loss is recognised in profit or loss. The Branch will apply the revised standards prospectively to all business combinations and transactions with non-controlling interests from 1 July 2009.

(v) AASB 2008-7 Amendments to Australian Accounting Standards - Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate (effective 1 July 2009)

In July 2008, the AASB approved amendments to AASB 1 First-time Adoption of International Financial Reporting Standards and AASB 127 Consolidated and Separate Financial Statements. The Branch will apply the revised rules prospectively from 1 July 2009. After that date, all dividends received from investments in subsidiaries, jointly controlled entities or associates will be recognised as revenue, even if they are paid out of pre-acquisition profits, but the investments may need to be tested for impairment as a result of the dividend payment.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

1: Statement of significant accounting policies (Continued)

m) New accounting standards and interpretations (continued)

(vi) AASB Interpretation 17 Distribution of Non-cash Assets to Owners and AASB 2008-13 Amendments to Australian Accounting Standards arising from AASB Interpretation 17

AASB-I 17 applies to situations where an entity pays dividends by distributing non-cash assets to its shareholders. These distributions will need to be measured at fair value and the entity will need to recognise the difference between the fair value and the carrying amount of the distributed assets in the income statement on distribution. The Branch will apply the interpretation prospectively from 1 July 2009.

(n) Impairment of assets

Other assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

2: CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on The Branch and that are believed to be reasonable under the circumstances.

(a) Critical accounting estimates and assumptions

The Branch makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. None of the estimates and assumptions are expected to have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(b) Critical judgments in applying the entity's accounting policies

No critical judgements have been made in applying the entity's accounting policies.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

3: 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 subsection (1), (2) and (3) of section 272 which read as follows:

(1) a member of a reporting unit, or a Registrar, 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 made 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).

4: Revenue

| | 2009 \$ | 2008 \$ |
|---|------------------|------------------|
| From continuing operations | | |
| <i>Service revenue</i> | | |
| - member subscriptions | 5,213,499 | 4,977,469 |
| - Campaign levy (voluntary) | 21,653 | 100,970 |
| <i>Other revenue</i> | | |
| - income from the Federal Office | - | 8,589 |
| - interest | 64,864 | 74,454 |
| - training income | 15,161 | 34,545 |
| - administrative support income from other branches | 54,483 | 54,174 |
| - VWA grant | 80,000 | 80,000 |
| - other revenue | 126,546 | 20,279 |
| | <u>5,576,206</u> | <u>5,350,480</u> |

NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2009

5: Expenses

| | 2009 \$ | 2008 \$ |
|--|----------------|----------------|
| The surplus for the year includes the following specific expenses: | | |
| <i>Depreciation of non-current assets</i> | | |
| - Motor vehicles | 44,094 | 46,537 |
| - Office equipment and furniture | 29,689 | 14,385 |
| - Computer equipment | 17,882 | 21,280 |
| | <u>91,665</u> | <u>82,202</u> |
| <i>Amortisation of non-current assets</i> | | |
| - leasehold improvements | 58,575 | 36,008 |
| | <u>58,575</u> | <u>36,008</u> |
| Total Depreciation and amortisation | <u>150,240</u> | <u>118,210</u> |
| <i>Net loss on disposal of non-current assets</i> | 3,020 | 223,592 |
| <i>Defined contribution superannuation expense</i> | 392,368 | 407,082 |
| <i>Finance costs</i> | | |
| - lease finance charges | - | 380 |
| - provisions: unwinding of discount | 1,208 | 692 |
| Rental expenses on operating leases | | |
| - minimum lease payments | 272,531 | 143,085 |
| Conference and meeting allowances | 11,245 | 9,918 |
| Bad debts | 1,235 | - |
| Legal fees | 25,208 | 32,114 |
| Donations | 5,300 | 1,814 |

NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2009

6: Staff costs

| | 2009 \$ | 2008 \$ |
|--|------------------|------------------|
| Employee benefits - employees | 3,269,627 | 2,965,505 |
| Employee benefits – official (elected) | 189,953 | 228,957 |
| Other staff costs | <u>218,579</u> | <u>313,722</u> |
| | <u>3,678,159</u> | <u>3,508,184</u> |

7: Auditors remuneration

| | 2009 \$ | 2008 \$ |
|---|---------------|---------------|
| During the year the following fees were paid or payable for services provided by the auditor and its related practices: | | |
| Audit of the financial report | 10,100 | 10,150 |
| Other audits | 600 | 500 |
| Other services | <u>700</u> | <u>-</u> |
| | <u>11,400</u> | <u>10,650</u> |

8: Current assets – Cash and cash equivalents

| | 2009 \$ | 2008 \$ |
|--------------|------------------|------------------|
| Cash on hand | 2,521 | 2,521 |
| Cash at bank | 1,018,474 | 672,335 |
| Term deposit | <u>371,766</u> | <u>343,473</u> |
| | <u>1,392,761</u> | <u>1,018,329</u> |

(a) Reconciliation to cash at the end of the year

The above figures are reconciled to cash at the end of the financial year as shown in the cash flow statement as follows:

| | | |
|----------------------------------|------------------|------------------|
| Balances as above | <u>1,392,761</u> | <u>1,018,329</u> |
| Balances per cash flow statement | <u>1,392,761</u> | <u>1,018,329</u> |

(b) Interest rate risk exposure

The Branch's exposure to interest rate risk is discussed in note 18.

NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2009

9: Current assets – Trade and other receivables

| | 2009 \$ | 2008 \$ |
|-------------------|---------------|----------------|
| Other receivables | 28,067 | 36,645 |
| Prepayments | 40,060 | 71,131 |
| Net GST | 5,587 | - |
| Other receivables | <u>21,149</u> | <u>20,947</u> |
| | <u>94,863</u> | <u>128,723</u> |

(a) Other receivables

These amounts generally arise from transactions outside the usual operating activities of The Branch. Interest may be charged at commercial rates where the terms of repayment exceed six months. Collateral is not normally obtained.

(b) Fair value and credit risk

There is no concentration of credit risk with respect to current and non-current receivables. Due to the nature of the receivables the carrying value is assumed to approximate their fair value. Refer to note 18 for more information on the risk management policy of The Branch.

10: Non- Current assets – Property, plant and equipment

| | 2009 \$ | 2008 \$ |
|-------------------------------|------------------|------------------|
| LEASEHOLD IMPROVEMENTS | | |
| At cost | 585,740 | 585,740 |
| Less accumulated amortisation | <u>(71,058)</u> | <u>(12,483)</u> |
| | <u>514,682</u> | <u>573,257</u> |
| PLANT AND EQUIPMENT | | |
| Motor vehicles | | |
| At cost | 271,233 | 236,493 |
| Less accumulated depreciation | <u>(101,036)</u> | <u>(76,590)</u> |
| | <u>170,197</u> | <u>159,903</u> |
| Office equipment | | |
| At cost | 78,744 | 67,432 |
| Less accumulated depreciation | <u>(27,061)</u> | <u>(19,969)</u> |
| | <u>51,683</u> | <u>47,463</u> |
| Computer equipment | | |
| At cost | 150,628 | 138,081 |
| Less accumulated depreciation | <u>(127,009)</u> | <u>(109,127)</u> |
| | <u>23,619</u> | <u>28,954</u> |

NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2009

10: Non- Current assets – Property, plant and equipment (Continued)

| | 2009 \$ | 2008 \$ |
|-------------------------------------|-----------------|-----------------|
| Furniture and fixtures | | |
| At cost | 149,417 | 152,988 |
| Less accumulated depreciation | <u>(38,191)</u> | <u>(21,554)</u> |
| | <u>111,226</u> | <u>131,434</u> |
| | | |
| Total property, plant and equipment | <u>871,407</u> | <u>941,011</u> |

(a) Non-current assets pledged as security

None of the non-currents are pledged as security.

(b) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the year:

| 2008 | Leasehold improvements \$ | Motor vehicles \$ | Office equipment \$ | Computer equipment \$ | Furniture and fixtures \$ | Total \$ |
|-------------------------|---------------------------------|-------------------------|---------------------------|-----------------------------|---------------------------------|------------------|
| Opening net book amount | 222,593 | 200,554 | 45,529 | 40,103 | 40,678 | 549,457 |
| Additions | 585,739 | 23,639 | 7,132 | 10,572 | 119,020 | 746,102 |
| Disposals | (199,067) | (17,753) | - | (441) | (19,077) | (236,338) |
| Depreciation | <u>(36,008)</u> | <u>(46,537)</u> | <u>(5,198)</u> | <u>(21,280)</u> | <u>(9,187)</u> | <u>(118,210)</u> |
| Closing net book amount | <u>573,257</u> | <u>159,903</u> | <u>47,463</u> | <u>28,954</u> | <u>131,434</u> | <u>941,011</u> |
| | | | | | | |
| 2009 | Leasehold improvements \$ | Motor vehicles \$ | Office equipment \$ | Computer equipment \$ | Furniture and fixtures \$ | Total \$ |
| Opening net book amount | 573,257 | 159,903 | 47,463 | 28,954 | 131,434 | 941,011 |
| Additions | - | 76,129 | 11,311 | 12,547 | 7,101 | 107,088 |
| Disposals | - | (21,741) | - | - | (4,711) | (26,452) |
| Depreciation | <u>(58,575)</u> | <u>(44,094)</u> | <u>(7,091)</u> | <u>(17,882)</u> | <u>(22,598)</u> | <u>(150,240)</u> |
| Closing net book amount | <u>514,682</u> | <u>170,197</u> | <u>51,683</u> | <u>23,619</u> | <u>111,226</u> | <u>871,407</u> |

NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2009

11: Non- Current assets – Other assets

| | 2009 \$ | 2008 \$ |
|----------------|---------------|---------------|
| Rental deposit | <u>75,243</u> | <u>75,243</u> |

12: Current liabilities – Trade and other payables

| | 2009 \$ | 2008 \$ |
|--|----------------|----------------|
| <i>Unsecured</i> | | |
| Trade creditors | 267,403 | 241,735 |
| Employee benefits – official (elected) | 3,921 | 5,204 |
| Employee benefits – staff | 38,628 | 40,335 |
| Legal fee due | 1,588 | - |
| Affiliated branches | 41,837 | 41,635 |
| Payable for ACTU levy | 84,719 | 141,415 |
| Net GST | - | 2,178 |
| Others | 9,492 | 9,990 |
| | <u>447,588</u> | <u>482,492</u> |

(a) Risk exposure

Details of the Branch's exposure to risk and the risk management policies of the Branch are set out in Note 18.

13: Current liabilities – Provisions

| | 2009 \$ | 2008 \$ |
|---|----------------|----------------|
| Employee benefits – officials (elected) | 130,696 | 123,907 |
| Employee benefits - staff | 494,561 | 426,906 |
| | <u>625,257</u> | <u>550,813</u> |

14: Non-Current liabilities – Provisions

| | 2009 \$ | 2008 \$ |
|---------------------------|---------------|---------------|
| Employee benefits - staff | 38,127 | 45,448 |
| Makegood provision | 20,633 | 19,425 |
| | <u>58,760</u> | <u>64,873</u> |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

14: Non-Current liabilities – Provisions (Continued)

(a) Employee benefits - long service leave

Included in the employee benefits provision is a provision that has been recognised for future employee benefits relating to long service leave for employees. In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based on an assessment of the individual employee's circumstances. The measurement and recognition criteria for employee benefits has been included in Note 1.

The current provision for long service leave includes all unconditional entitlements where employees have completed the required period of service and also those where employees are entitled to pro-rata payments in certain circumstances. The entire amount is presented as current, since the Branch does not have an unconditional right to defer settlement.

(b) Makegood provision

The branch is required to restore its leased premises to their original condition at the end of the lease term. A provision has been recognised for the present value of the estimated expenditure required to remove any leasehold improvements. These costs have been capitalised as part of the cost of leasehold improvements and are amortised over the shorter of the term of the lease or the useful life of the assets.

15: Accumulated surplus

| | 2009 | 2008 |
|---|------------------|------------------|
| | \$ | \$ |
| Movements in the accumulated surplus were as follows: | | |
| Balance 1 July | 1,065,128 | 916,940 |
| Net surplus for the year | <u>237,541</u> | <u>148,188</u> |
| Balance 30 June | <u>1,302,669</u> | <u>1,065,128</u> |

16: Contingencies

There are no known contingent assets or liabilities at 30 June 2009.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

17: Commitments

| | 2009 | 2008 |
|---|------------------|------------------|
| | \$ | \$ |
| Operating lease commitments | | |
| Non-cancellable operating leases contracted for but not capitalised in the financial statements | | |
| Payables | | |
| - not later than one year | 403,577 | 395,129 |
| - later than one year but not later than five years | <u>1,076,819</u> | <u>1,273,673</u> |
| | <u>1,480,396</u> | <u>1,668,802</u> |

General description of leasing arrangement:

The leases are related to the rental of office equipment and premises

18: Financial risk management

The Branch's activities expose it to a variety of financial risks: market risk (including interest rate risk and price risk), credit risk, liquidity risk and cash flow interest rate risk.

The Branch's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Branch.

The Branch uses different methods to measure different types of risk to which it is exposed. These methods include sensitivity analysis in the case of interest rate and other price risks, aging analysis for credit risk and beta analysis in respect of investment portfolios to determine market risk.

Risk management is carried out by management under policies approved by the Committee of Management. The Committee of Management and management identify, evaluate and hedges financial risks as part of regular meetings. This identification and analysis includes an analysis of interest rate exposure and the evaluation of strategies in the context of most recent economic conditions.

The financial instruments of The Branch consist mainly of deposits with banks, short term investments accounts payable and receivable.

(a) Market risk

(i) Foreign exchange risk

The Branch is not exposed to foreign exchange risk.

(ii) Price risk

Market risk for the Branch is mainly price risk. Price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether those changes are caused by factors specific to the individual instrument or its issuer or to factors affecting all instruments traded in the market.

The Branch is exposed to equity securities price risk. This arises from investments held by the Branch and classified on the balance sheet as available-for-sale. The Branch is not exposed to commodity price risk.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

18: Financial risk management (Continued)

(iii) Cash flow and fair value interest rate risk

As the Branch has investments in a variety of interest-bearing assets and the Branch's income and operating cash flows are exposed to changes in market interest rates for assets.

(b) Credit risk

Credit risk arises from cash and cash equivalents and deposits with banks and financial institutions.

The Branch has no significant concentrations of credit risk.

Cash transactions are limited to high credit quality financial institutions.

The maximum exposure to credit risk at the reporting date is the carrying amount of the financial assets.

(c) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities, the availability of funding through an adequate amount of committed credit facilities and the ability to close-out market positions

(d) Fair value estimation

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments that are not traded in an active market (for example, investments in unlisted subsidiaries) is determined using valuation techniques. The Branch uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The carrying value less impairment provision of trade receivables and payables are assumed to approximate their fair values due to their short-term nature. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Branch for similar financial instruments

NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2009

18: Financial risk management (Continued)

(e) Maturity profile of financial instruments

The maturity profile of financial assets and liabilities held are detailed below:

2009

| | Weighted Average Interest rate % | Floating Interest rate \$ | 1 year or less \$ | 1 to 2 years \$ | 2 to 5 years \$ | Over 5 years \$ | Non Interest bearing \$ | Total \$ |
|---|--|---------------------------------|-------------------------|--------------------|--------------------|-----------------------|----------------------------------|------------------|
| Financial Assets | | | | | | | | |
| Cash on hand | | - | - | - | - | - | 2,521 | 2,521 |
| Cash at bank | 4.0 | 1,018,474 | - | - | - | - | - | 1,018,474 |
| Deposits at bank | 6.15 | - | 371,766 | - | - | - | - | 371,766 |
| Other receivables | - | - | - | - | - | - | 130,046 | 130,046 |
| | | <u>1,018,474</u> | <u>371,766</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>132,567</u> | <u>1,522,807</u> |
| Financial Liabilities | | | | | | | | |
| Other payables | - | - | - | - | - | - | 447,588 | 447,588 |
| | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>447,588</u> | <u>447,588</u> |
| Net Financial Assets (Liabilities) | | <u>1,018,474</u> | <u>371,765</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(315,021)</u> | <u>1,075,219</u> |

2008

| | Weighted Average Interest rate % | Floating Interest rate \$ | 1 year or less \$ | 1 to 2 years \$ | 2 to 5 years \$ | Over 5 years \$ | Non Interest bearing \$ | Total \$ |
|---|--|---------------------------------|-------------------------|--------------------|--------------------|-----------------------|----------------------------------|------------------|
| Financial Assets | | | | | | | | |
| Cash on hand | | - | - | - | - | - | 2,521 | 2,521 |
| Cash at bank | 5.75 | 343,473 | - | - | - | - | - | 343,473 |
| Deposits at bank | 7.25 | - | 672,335 | - | - | - | - | 672,335 |
| Other receivables | - | - | - | - | - | - | 57,592 | 57,592 |
| | | <u>343,473</u> | <u>672,335</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>60,113</u> | <u>1,075,921</u> |
| Financial Liabilities | | | | | | | | |
| Other payables | - | - | - | - | - | - | 482,492 | 482,492 |
| | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>482,492</u> | <u>482,492</u> |
| Net Financial Assets (Liabilities) | | <u>343,473</u> | <u>672,335</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(422,379)</u> | <u>593,429</u> |

(f) Sensitivity analysis

As at 30 June 2009 the effect on the surplus as a result of changes in interest rates, with all other variables remaining constant, would be as follows:

| | 2009 \$ | 2008 \$ |
|----------------------------------|------------|------------|
| <i>Effect on results:</i> | | |
| Increase of interest rates by 2% | 27,805 | 11,777 |
| Decrease of interest rates by 2% | (27,805) | (11,777) |

NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2009

19: Cash flow information

| | 2009 \$ | 2008 \$ |
|--|----------------|----------------|
| Reconciliation of cash flow from operations with Surplus for the year | | |
| Surplus for the year | 237,541 | 148,188 |
| <i>Non-cash flows in surplus</i> | | |
| Depreciation and amortisation | 150,240 | 118,211 |
| Bad debts | 1,235 | - |
| Charges to provisions | 1,208 | 692 |
| Net (gain) / loss on disposal of property, plant and equipment | 3,020 | 223,592 |
| <i>Changes in assets and liabilities</i> | | |
| Decrease/(Increase) in receivables | 32,625 | (22,590) |
| Increase in other assets | - | (75,243) |
| Increase/(decrease) in payables | (34,904) | 177,845 |
| (Decrease)/Increase in provisions | 67,123 | (4,341) |
| Cash flows from operations | <u>458,088</u> | <u>566,354</u> |

20: Related party transactions

(a) The members of the Branch Executive during the year are:

| | |
|------------------|------------------|
| Karen Batt | Jim Walton |
| Judy Mead | |
| Peter Lillywhite | Catherine Davies |

| | 2009 \$ | 2008 \$ |
|--|------------|------------|
| (b) Key management personnel compensation | | |
| Short-term benefits | 189,953 | 228,957 |
| (c) Outstanding balances arising from purchases of services | | |
| Current payables - Federal Office | 19,163 | 33,005 |
| (d) Transactions with related parties | | |
| Capitation fee paid to the Federal Office | 182,375 | 181,856 |
| Income from the Federal Office | - | 8,589 |
| Computer support income from PSA/CPSU | 2,245 | 2,091 |
| Membership & computer support income from CPSU SPSF Tasmania Inc | 52,237 | 52,083 |

21: Events subsequent to reporting date

No matter or circumstance has arisen since the end of the financial year to the date of this report, that has or may significantly affect the activities of The Branch, the results of those activities or the state of affairs of The Branch in the ensuing or any subsequent financial year.

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH
ABN 38 968 067 748

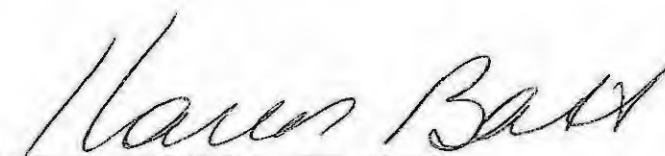
STATEMENT BY COMMITTEE OF MANAGEMENT

On ¹¹ 28 September 09 the Committee of Management of the Community and Public Sector Union SPSF Group Victorian Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the year ended 30 June 2009:

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

1. the financial statements and notes, as set out on pages 3 to 24 comply with Australian Accounting Standards and other mandatory professional reporting requirements
2. the financial statements and notes, as set out on pages 3 to 24 comply with the reporting guidelines of the Industrial Registrar;
3. the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of Community and Public Sector Union SPSF Group Victorian Branch for the financial year to which they relate;
4. there are reasonable grounds to believe that The Branch will be able to pay its debts as and when they become due and payable; and:
5. during the financial year to which the general purpose financial report relates and since the end of 30 June 2009
 - a. meetings of the Committee of Management were held in accordance with the rules of the organisation including the rules of branches concerned; and
 - b. the financial affairs of Community and Public Sector Union SPSF Group Victorian Branch have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - c. the financial records of Community and Public Sector Union SPSF Group Victorian Branch have been kept and maintained in accordance with the Registration and Accountability of Organisations (RAO) Schedule and the RAO Regulations
 - d. 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
 - e. The information sought in any request of a member of Community and Public Sector Union SPSF Group Victorian Branch has been furnished and no orders have been made under section 272 of the RAO Schedule by the Commission during the period.
 - f. No orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For the Committee of Management



Designated officer - Karen Batt

Dated this 28th day of September 2009



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Incorporating BGL & Associates

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH

Report on the financial report

We have audited the accompanying financial report of Community and Public Sector Union SPSF Group Victorian Branch, which comprises the balance sheet as at 30 June 2009, the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the Statement by the Committee of Management.

Committee of Management 's responsibility for the financial report

The Committee of Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relations Act 1996. This responsibility includes establishing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

Our audit did not involve an analysis of the prudence of business decisions made by the Committee of Management.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH (Continued)**

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion, the financial reports of Community And Public Sector Union SPSF Group Victorian Branch present fairly the financial position of Community and Public Sector Union SPSF Group Victorian Branch as at 30 June 2009 and the results of its operations, its changes in equity and cash flows for the financial year then ended, in accordance with any of the following that apply to the entity:

- a) the Australian Accounting Standards; and
- b) the requirements imposed by Part 3 of Chapter 8 of Schedule 1 of the Workplace Relations Act 1996.

BGL + Associates

BGL & Associates
Chartered Accountants

I Hinds

I. A. Hinds - A.C.A. - Partner
Member of The Institute of Chartered Accountants in Australia and
holder of current Public Practice Certificate

28 September 2009
Melbourne



Open Channel

An Information Bulletin for CPSU/SPSF Workplace Contacts

Volume 2009 - Issue 10

30 November 2009

Clean Energy Jobs

8 Days to COP15 Copenhagen

Climate change is the most pressing social and economic challenge we face, and Australians will be hit hard if we do not respond urgently to climate change.

Unions have been working hard at both national and international levels to accelerate real, workable and equitable solutions to this major problem.

Economic research commissioned by the ACTU demonstrates that Australia still has an unparalleled opportunity to create hundreds of thousands of 'green collar' jobs.

Australia's natural competitive advantage combined with our globally recognised skills and expertise can be harnessed to create real industry development and export opportunities.

The report '*Green Gold Rush, How ambitious environmental policy can make Australia a leader in the global race for green jobs*' produced in conjunction with the Australian Conservation Foundation outlines findings and recommendations which achieved strong cross industry support, presented under three national priority areas:

- leadership on environment and industry policy
- environmental market priorities, industry codes and standards
- strategic industry and skills investment planning

ACTU / ACF Report;

http://www.actu.asn.au/Images/Dynamic/attachments/6211/Green_Gold%20Rush_final.pdf

COP15 Copenhagen;

<http://en.cop15.dk/frontpage>

Year in Review

Financial Accounts Published

From the Black Saturday bushfire response and subsequent Royal Commission to DoJ Regionalisation to negotiations for a new Victorian Public Service Agreement, from the legislated sacking of Electorate staff who also serve on their Local Councils to the crisis in Child Protection services, and from a Union Campaign to protect Injured Workers from the watering down of health and safety protections to negotiating 31 Enterprise Bargaining Agreements throughout 2009, its been a big year.

Vital Stats:

- ✓ Operating surplus 08/09 financial year of \$237,541. (\$148,188 in 07/08: \$464,976 in 06/07).
- ✓ 1,358 new members recruited this year slightly down from 1,398 last year. (1,234 in 2007).
- ✓ A net growth of 4,222 members (representing a 50.5% increase) since 1 July 2000.
- ✓ 31 Enterprise Bargaining Agreements negotiated for members this year. (8 in 2008: 12 in 2007).
- ✓ 578 applications from members for representation were received this year. (609 in 2008: 503 in 2007).
- ✓ 242 implementation of change advice letters received from agencies this year. (297 in 2008: 294 in 2007).
- ✓ CPSU has 78 EBA's, 15,000 members and 4,230 worksites across Victoria and NSW.

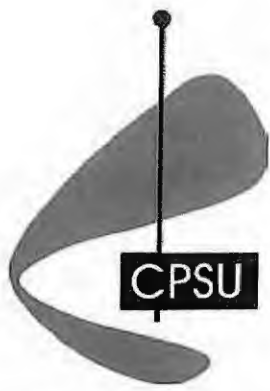
Our audited accounts and an overview of the year's activities are available from our website; <http://www.cpsuVIC.org>

CPSU, State Public Services Federation Group, Victorian Branch

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W: <http://www.cpsuVIC.org>



PUBLIC PERSPECTIVE

A Publication of the Community & Public Sector Union / Victorian Branch www.cpsuvic.org

Pursuits & Professions

Passion and drive are two ingredients needed to achieve in life and the public service is full of focused people eager to make their community stronger, and some have expanded their energies to succeed in other life pursuits. We meet four members who have applied their enthusiasms outside their work perimeters and two who have been recognised for their work.

Compassion for others comes naturally to Danuta Kaska, who juggles working with charity and aid groups with her day job as a Forensic Scientist for the Victoria Police.

All her life she's watched her family assist new migrants from Poland and Europe settle in Australia, so by the time she entered high school at St Columba's in Essendon it didn't take long before she was drawn to volunteering with the Sisters of Charity.

Helping out in nursing homes, assisting at men's shelters, assisting with disabled children, and doing collections for Red Cross opened Danuta's eyes to needy causes and she developed a strong empathy and commitment to helping others where possible.

Managing her full-time job with her volunteer work keeps Danuta very busy, but she's not the type to spend her free time on a beach with a book. "I have always been a busy person, and I have been fortunate in the past that I have been granted unpaid leave to go to Thailand for a year, for example.

I don't have a family or partner so that means that I can spend my free time to do what I love, helping people less fortunate than myself," she says.

As a uni student, when most others her age were out partying, Danuta joined the St Vincent de Paul Society, helping out in local soup kitchens, visiting single mums and making visits to prisons.

Before long Danuta's compassionate heart led her to overseas causes. She has attended several international conferences on behalf of St Vincent de Paul, as well as worked in orphanages in Africa and Thailand with children affected by HIV/AIDS.

While Danuta has given volumes to needy causes, she believes she has gained so much. "When someone does volunteer work they give selflessly, not expecting anything in return, yet it is such a surprise to receive so much back, so much fulfilment," she explains. "The children in the orphanages just want someone to love them and yet they give so much back."

Danuta loves seeing the difference her efforts make. "My reward is seeing people flourish that didn't have an opportunity to do it before. The homeless people having a chance to get off the street and into accommodation, or getting a job.

Continued Page 2



Woman of Action

Danuta Kaska Forensic Scientist



Irish Eyes are Smiling

Gary Banks Student Support Services



Music, especially anything Irish-influenced, is in Gary Banks' bones. The 24-year public servant who now works for the Geelong Bellarine Network Support Staff has been devoting his weekends and spare time to Irish music for over 30 years.

"I have a love of the country, the power of the music, the generosity and appreciation of the Irish people, and the history, and how it has such a strong influence in Australia's musical history," he explains of his passion for Irish sounds.

After a 15-year hiatus from playing live to raise a family, Gary has reignited his music interests in a big way. He's back performing live, writing his own music and he's just completed his first CD, *The Keeper* – and it's being met with popular acclaim.

In fact, Gary has just returned from the esteemed Clifden Arts Week in Ireland where he was invited to perform.

"It was fabulous," he says of the experience. "It is a very long-running and esteemed festival which this year had Seamus Heaney, the poet and Nobel Laureate as the featured artist.

"It was very humbling. I was at the festival three years ago and was playing at a private party where a lot of the festival's organising committee attended.

When the latest CD was completed early this year I sent it off to the committee members that I had met and an invitation followed."

Gary has travelled to Ireland several times to explore his interest in their music.

"I have always been drawn to the solo singer songwriters, someone whose lyrics perfectly fit the words," he explains.

"Without doubt the most significant artist for me is Ralph McTell, a gifted and moving performer who is writing as well now as when I first saw him in the Melbourne Town Hall in 1976.

He is a gifted guitarist and simply the nicest bloke that I have ever had the pleasure to meet."

Gary plans to keep himself busy with his music in the coming months, with plans to play festivals, including the Mt Beauty Music Festival and the National Folk Festival, both in April 2010, before heading back to Ireland.

"There is nothing better for a muso than to play for people who listen and are appreciative," he says.

Gary's album, *The Keeper*, is available at gigs or via his website: <http://www.myspace.com/garybanksmusic>



Woman of Action

From Page 1.

Seeing I can make a difference, even if it is only a small one.

"In Thailand and Africa I couldn't stop the kids from dying but at least I could show them some love before they did, so they knew they weren't alone."



An extremely motivated young lady, Danuta is passionate about social justice issues and is always willing to lend active support to a worthy cause.

Her next mission will see her head to East Timor to provide humanitarian aid setting up a banana plantation project to enable the local farmers to become more self sufficient.



Public Perspective is a publication of the Community and Public Sector Union, SPSF Group (Victorian Branch), authorised by Karen Batt, CPSU Victorian Branch Secretary.
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A Good Drop

Peter Dixon Project Manager DPI

It's a proposition most of us only dream of – retiring from a hard day's work, to relax with a fine drop of wine from your own private vineyard. And, no, the backdrop to this idealistic setting isn't romantic southern France, it's picturesque Hamilton in Victoria's south-west, and it's reality for Peter Dixon, a project manager for Form Services Victoria.

Peter, a 29-year public servant, has worked with soils and geology all his life, and could see the 45-hectare patch of turf he and his wife, Glenys, owned on the outskirts of Hamilton was ripe for winegrowing.

With the encouragement of a few friends, he decided to indulge his passion for viticulture and put seven hectares under vines.

That was in 1991, and he and Glenys have been producing quality vino from their Henty Estate property ever since.

In fact, their wines have captured the attention of renowned wine critic James Halliday, with their 2006 Shiraz earning 96 points in the James Halliday Wine Guide and being selected as one of the Top Hundred Wines for the year.

While Peter seems to 'have it all', working full time and operating a successful vineyard demands dedication, time and energy, good organisation and a strong partnership.

Glenys manages most of the vineyard op-

erations, while Peter assists on weekends and after-hours.

While they have learned to be as efficient as possible in managing the vineyards, their commitment to quality is unwavering.

They grow cool climate styles of wine to maximise top quality fruit, and observe traditional winemaking methods of gentle crushing and de-stemming, open fermenting, basket pressing and maturation in high quality French oak.

Dubbing himself a 'Francophile' both Peter and Glenys have spent a lot of time in the traditional wine growing regions of Europe to expand their knowledge of wine making.

"I have cycled around the majority of the wine growing regions of France, Germany and Italy," he says.

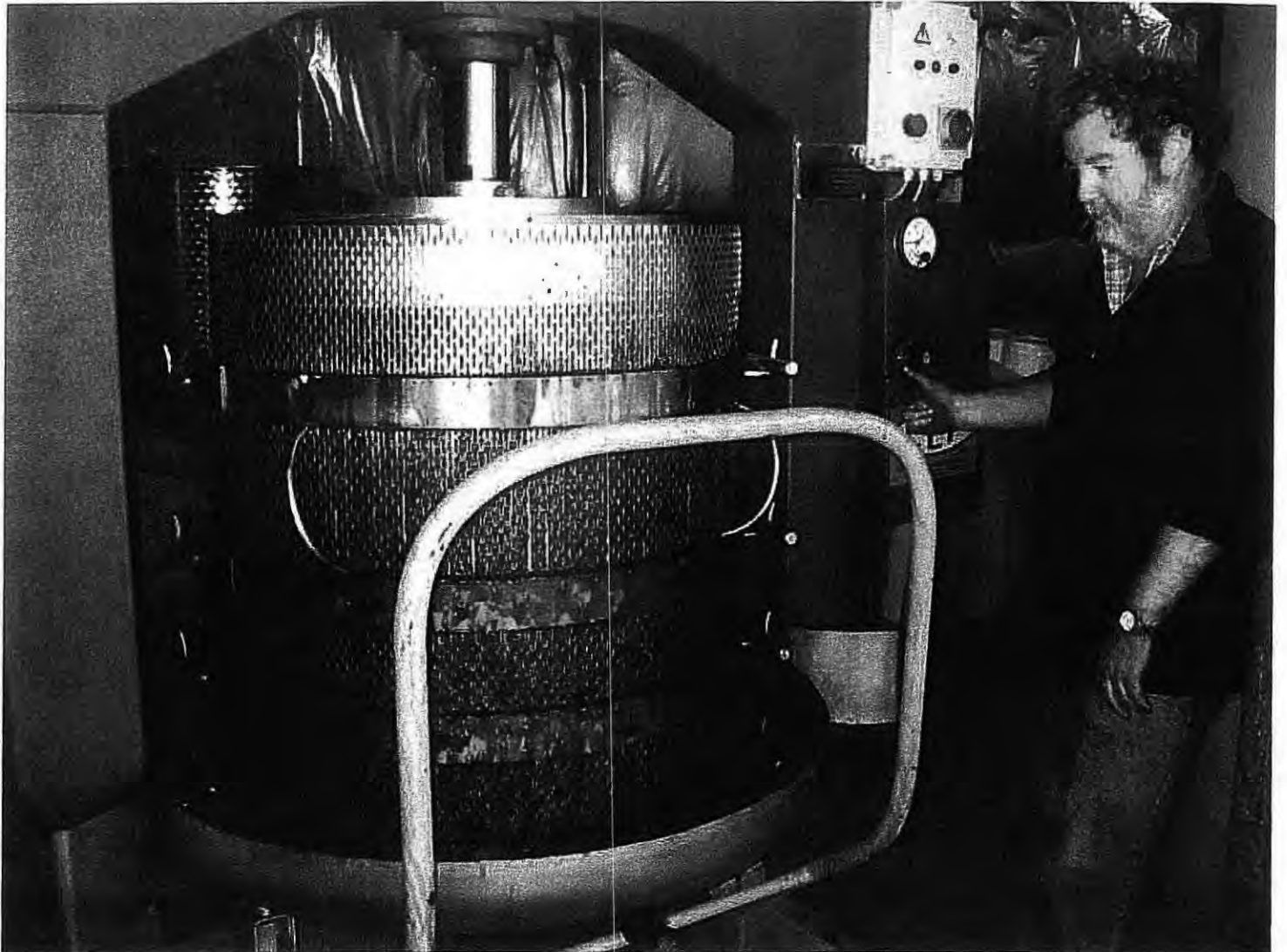
"I could easily retire to Pauillac, small town on the Gironde just up from Bordeaux and home to many Grand Cru vineyards.

The biggest lesson is that all the good producers put a phenomenal effort into growing top quality fruit." This effort has been recognised by noted wine reviewer James Halliday who named Peter's winery as one in the top 100 wineries in Australia recently.

Peter's wines are available in Melbourne, and in Sydney including on the wine list at Neil Perry's Rockpool Restaurant and Matt Moran's Aria

Restaurant and throughout regional Victoria.

Try Gill's Diner in Little Collins Street, the Kent Hotel in North Carlton and North Carlton Cellars and his best prices come direct through his website <http://www.henty-estate.com.au>.



Public Sector Strike in Ireland

Irish public service unions staged a 24-hour strike last month in protest against the government plans for more cuts to public sector pay.

Earlier this year public servants suffered a pay cut of around 7% and now the Government is prepared to do the same thing again.

This additional cut to wages will hit the family incomes of employees, destroy the delivery of public services, and withdraw vital cash from the local Irish economy.

Public sector unions are up for a fair and workable alternative but the Government isn't prepared to listen.

Unions agreed to avoid strike notice in regions where recent floods and bad weather had caused widespread hardship and genuine emergency situations.

Members of almost all public service unions affiliated to Irish Council of Trade Unions (ICTU) voted to strike including the AHCPS, ASTI, CPSU, IFUT, Impact, INO, INTO, POA, PSEU, SIPTU, TUI, Unite and all the craft unions meaning staff across education, health, local authorities and the civil service agreed to join the strike.

Visit <http://www.impact.ie/iopen24/pub/crisis/strike/whyon-strike.pdf> for Impact's "why we're on strike" flyer.



Community Backbone Pauline Studham Police Administration Officer

Pauline Studham is a woman who readily rolls her sleeves up and pitches in, and wouldn't have it any other way.

At the Wonthaggi police station for 33 years (longer than the age of some of the Officers), and has happily taken on several auxiliary roles for the betterment of the community.

Pauline has worked as a bail justice for 17 years and also played a key role in getting the original Blue light disco started in Wonthaggi back in 1983. She

and her husband continue to volunteer at the Bluelights and she is proud to see around 400 youths still attend the once-a-month events.

While community benefit is Pauline's primary motivation, she was delighted to be recognised for her work with a **Public Service Medal** earlier this year.

"I felt ever so proud," she says. "I just felt really appreciated and recognised for contribution.

It was just the most amazing thing."



Public Service Medal



The Public Service Medal is a circular nickel-silver medal ensigned with a Federation Star.

The front of the medal shows an inner circle with four planetary gears spaced equally around a sun gear.

It is surrounded by the words 'Public Service'. An outer circle shows 36 human figures symbolising a range of occupations and activities.

The back of the medal displays a wreath of mimosa surrounding the inscription 'For Outstanding Service'.

The 32 millimetre-wide ribbon features the national colours of green and gold in a vertical striped pattern.

The Public Service Medal was designed by Mr Stuart Devlin AO CMG.

Making it Fair

The recently released Report of the Inquiry into pay equity and increasing female participation in the workforce is comprehensive and makes recommendations that, if adopted, will restore the importance of the industrial system to advancing pay equity.

"The issue of continued gender wage inequality undermines fundamental values in our society which deems that discrimination is intolerable and unlawful. Failure to take measures to redress gender wage inequality ignores discrimination which not only results in Australia's economic loss but comes at a personal economic and social cost to women and their equal sharing of the benefits of our society". CPSU-SPSF quoted page 60 of the Report.

The Report provides valuable information on the position of women in the workforce and makes sixty-three (63) recommendations.

Our input through submissions and appearances and our input into other submissions by the National Pay Equity Coalition and the Women's Electoral Lobby have made a great contribution to the Report and it's recommendations.

The full report is available at www.oph.gov.au/house/committee/ewr/payequity/report.htm



PUBLIC PERSPECTIVE

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www.cpsuvic.org

YEAR IN REVIEW

DECEMBER '08:

The **Working with Children Check Unit** is the first cab off the rank to be relocated under **DOJ** regionalisation policy with plans afoot to move the unit to Box Hill despite the majority of staff living in the North-Western metropolitan area.

Proposed changes to the Classification Structure at **VicHealth** see negotiations continue after a new six (6) month industrial agreement covering pay and conditions is settled.

Information Sessions throughout regional Victoria commence as **CPSU** seeks member input prior to negotiations commencing in **DSE** for **fire fighting conditions** that impact on all VPS employees in **DSE, DPI, Parks, and VicForests**.

CPSU has been advised by the **DOJ** of a proposal to create a new business unit, **Responsible Alcohol Victoria**, an initiative from Victoria's Alcohol Action Plan 2008 which will have responsibility for the coordination of alcohol policy.

The **Fair Work Bill** is introduced into **Federal Parliament** giving working Australians the fundamental right to collectively bargain for better wages and conditions.

Consumer Affairs Victoria proposes changes



to the **Licensing and Registration Branch** to reverse the original separation of two business units which were merged under one Executive level General Manager earlier in the year.

Housing officers confront the dilution of flexitime arrangements and increased workloads in the North West metropolitan region of **DHS**.

DHS proposes to implement changes to the **Corporate Services** unit in **Gippsland**

The new classification structure from the **SSO** Agreement receives overwhelming support and as such introduces the new **Education Support** staff nomenclature.

The continuing non appearance of **DEECD's** proposal regarding **Strengthening Student Support** despite earlier submissions from **SSSOs** and **CPSU** causes a loss of trust from members who are fed up with continuous excuses for inaction on this.

Goulburn Valley Trades & Labour Council hosts a marquee on Italian Plate Day for members from the district for the final bash of the year.

DPI fails to abide by the Expression of Interest (EOI) process agreed to in the Australian Industrial Relations Commission (AIRC) for the spill and fill processes conducted as part of the recent restructure.

A memo directing all **VicForests** staff to take any excess annual leave as a cost saving measure over the Christmas shut down falls foul unless leave was accrued during 2007 or before.

DHS/DEECD Early Childhood are asked to give **CPSU** their experiences of the integration after



members believe there remain unresolved issues including, IT support, mail not being delivered, Car access, Car park access, Car park stairwell access, Hours of work, Time in lieu, Slow operation of CRIS, and online journal access amongst many

A questionnaire is circulated throughout **VicPol** Region 5 as well as **LSD** employees after members express their concerns to **CPSU** of unreported bullying in their workplace.

Parks Victoria formally write to **CPSU** detailing proposed changes for **RIC's** across the state with over half of all **Ranger in Charge** positions to be upgraded with salary outcomes effective from 1st of July.

Electorate Officers receive a 4.5% pay rise because of our Agreement nexus with the Commonwealth Electorate Officers Agreement exceeding the government's wages policy position.

JANUARY '09:

ACFE members express concerns about proposed changes to their position descriptions perceiving a "dumbing down" of the current **Regional Educator Development** role to a generic "project officer" role.

Concerns about **workload** expectations are raised at **Plumbing Industry Commission** who respond "...there is no expectation placed on staff to work routinely beyond the spread of hours," however this is not the case, as many members speak out about feeling pressured to perform excessive hours, and are routinely unfavourably compared to staff who do perform large amounts of unpaid overtime.

In some **DSE** regions documents such as "business rules", management/preparedness plans and or regional "guidelines" signed off by Regional fire managers can confuse members about your rights and entitlements and **CPSU** clarifies **Duty Officer Standby** and **Overtime** entitlements.

DHS agree to real consultation with real time

lines involving the restructure of the **Corporate Services Unit in Gippsland** following a dispute listing in the Australian Industrial Relations Commission.

Our 2009 Calendar of **Health and Safety** Courses for OHS Reps and Duties is released as well as the program for **Industrial Training** for Workplace Reps and our New Members.

DoT and **CPSU** have finally reached agreement concerning the reimbursement of expenses incurred by **TSOs** whilst in the field.

DHS proposes a reorganisation of the **Information Services Branch** and plan to introduce the Efficient Technology Services initiative - required for a move to **CentTex** at a later date while the Union has raised issues regarding the implementation of the **Activity Recording System**.

The **State Coroner's Office** advises of a proposal to transfer two **Clinical Research Nurse** positions from the **VIFM**.

Negotiations get underway on **Appendix 8** which contain various entitlements that are specific

Australian Unions



Working for a better life.

ONLY to **DPI** employees including emergency and non-emergency rates and allowances and apply in addition to the entitlements negotiated in **VPSA2009**.

Working in Seasonal Heat guidelines are circulated with so many likely very hot days ahead of us, as work and heat stress become a hot topic in many members' workplaces and **CPSU** receives many calls at this time of the year about the workplace environment.



FEBRUARY:

DSE's Fit for Work **Business Rule** is listed for hearing in the **AIRC** meaning rostering arrangements proceed as planned.

TAC members settle into the new **Geelong** premises and a general meeting to discuss issues members wish to raise including workloads, new premises etc is organised.

CPSU begins work on a proposal in conjunction with **AMES** relating to members **Career Structure**.

VicForests agree to recommence negotiations after the first effort ended in stalemate, with the Union seeking a comprehensive Agreement in line with our wider objectives, providing pay rises and progression systems with full family friendly entitlements whereas **VicForests** appear intent on re-inventing the wheel by pushing for a limited agreement with only performance based pay increases.

Snobs Creek members affected by the **DPI** restructure are still battling strong in their campaign to oppose their forced relocation to **Queenscliff**.

CPSU acknowledges the outstanding work, and dedication and commitment shown by all during the **Black Saturday bushfires** which engulf much of the State and all of us are deeply saddened by the tragic loss of life with our **professional fire-fighters and support staff** again distinguishing themselves in difficult circumstances.

The upcoming Enterprise Partnership Agreement at the **State Library of Victoria** is the focus for a meeting to review and vote on our proposed List of **Claims** with a number of agreements to be negotiated during 2009 which have a direct nexus with our **Victorian Public Service Agreement** and this is the case with the **State Library**.

CPSU members of the **Classification Review** Consultative Committee at **AMES** prepare a back-



ground document responding to the views circulated by the CEO.

WorkSafe upholds our **CRU** North West improvement notices against **DHS** due to the lack of adequate processes to deal with difficult clients.

GWM Water members unanimously formally endorse the varied 2006 (2009) **EBA** for ballot and registration with the Agreement essentially being a "without pain" "no trade off" arrangement including 12% over three years, retention and in cases, extension of the standby provisions, allowances and leave arrangements.

KIT consultants settle seven (7) month battle with **DPI** and win on proposal to centralise and relocate Library Services.

Courts and Tribunals Unit in **DoJ** advise of two proposals for change with one involving Tribunals Programs and Strategy Branch to realign the Programs and Strategy Branch by amalgamating two of the branches constituent teams, Coordination and Development and **Koori** Programs and Initiatives and the second involving the Tribunals Branch devolving the administration function from a centralised unit.

Upwards of **8,000 CPSU** members across multiple agencies are involved in the **fire fighting** and recovery efforts.

CPSU in conjunction with **SGE Credit Union** continue the **tertiary scholarship program** this year, awarding \$750 per year to support those members and their families attempting a suitable tertiary course with a demonstrated need.

Parliament makes a Without Prejudice offer on a new Classification structure for **Electorate Officers** (Members of State Parliament staff).



MARCH:

Consumer Affairs Victoria advises **CPSU** of its **Regionalisation** proposal involving the establishment of eight (8) regional offices and the relocation of staff.

The **Gippsland** Trades and Labour Council hosts its 2009 **Labour Day Dinner** at Moe Racing Club.

CPSU and **Workforce Victoria**, the State Government's bargaining agency, have been meeting regularly since the middle of November last year to begin negotiations of our next **Victorian Public Service Agreement**.

The **Geelong** Trades and Labour Council hosts its 2009 **Labour Day Dinner** at Geelong West Town Hall.

VLA members begin wondering "what Agreement?" as **VLA** was given our claims back in December in anticipation that negotiations would commence by the time the current agreement expires and the current Agreement expired last week. **CPSU** however has had no response from **VLA**, except that it's evidently still awaiting **DTF** approval although **DTF** tell us they have already signed off. Ahhh Government as an Employer.

Two proposed changes, both arising, **OPI** assert, from the new **Police Integrity Act, 2008** evidently mean the Director can authorise staff members to carry defensive equipment and firearms the second proposal is the introduction of alcohol and other drug testing as a result of carrying defensive equipment and firearms.

CPSU is about to enter into negotiations with **NGV** regarding the next **Enterprise Bargaining Agreement** and a draft log of claims is circulated seeking member feedback prior to its formal endorsement.

The **VicHealth** Agreement ballot finally gets underway. **CPSU** finished negotiations on a new agreement in October 2008 however the approval of the agreement going to ballot had been held up in the Victorian Government approval processes yet again.

TAC members raise issues with delegates regarding aspects of their entitlements particularly in relation to Workload, Hours, Overtime and Leave following the move to the new **Geelong** premises.

AMES desire to reduce its staff levels prompts a critical meeting following the Federal Government's decision to change its **work assistance providers** as **CPSU** is told that the discussions will be centred on **NSW**.

The Business Function Realignment at **PROV** prompts member's concerns who seek clarification on the rationale for the proposed change and how each change, including changes to position titles, would support and achieve the intended benefits of the proposal.

The Victorian **Bushfires Royal Commission** calls for written submissions from any interested persons or organisations in relation to their terms of reference into the **Black Saturday** fires.

Community Correctional Services proposes to trial the regionalisation of its Community Work programs over four months in the North Metro and Hume regions.

DEECD proposes to redesign the Roles of the **Koorie Support Workforce** and releases a discussion paper that reshapes the current structure which will be expanded by up to 27 positions over the next 3 years.

DoJ proposes to expand the **Responsible Alcohol Victoria (RAV)** unit.

The **State Government** announces that they intend to alter their **public sector wages** position of 3.25% downwards to 2.5% for all new public sector Agreements reached after 4 May 2009.

CPSU's State Government Division across 3 states scoops the pool of **Union Awards** at the recent **ACTU** presentations winning **Delegate, Organiser, and Workplace Campaign** of the Year.

APRIL:

Electorate Officer negotiations reach a critical point following the Government's decision to revise its pay policy so members can just opt to preserve the Commonwealth Electorate staff pay nexus and keep the current 10 level classification structure without changes or seek to re-negotiate within the revised timelines.

Evidently **STL** is to be relocated but who knew and to where until an obscure government backbencher asks a **Dorothy** in the Legislative Council and the Treasurer names the locations in Parliament. Seems proper industrial courtesy's and practises can be abandoned when your in parish pump mode.

DSE remain focused on very minor entitlement adjustments and the shuffling of existing provisions, and have refused to entertain any of our attempts to progress our **fire** claims even through compromise.

Negotiations continue with the Department of **Justice** about the **Sheriff's Office** entitlements' Appendix (Part 6 Appendix 4) of the Victorian Public Service Agreement.

Justice continues its regionalisation plans, and has advised **CPSU** that it will now implement its regional management model including plans to relocate the **Working with Children Check Unit**, and continuing discussions around its plans for regional Justice Centres.

CPSU attend the Melbourne **SRO** office for a workplace discussion about the current Victorian Public Service Agreement negotiations and the impending proposed shored services amalgamation.





DPI advises of a proposal to re-align the current **Farm Services Victoria** Horticulture Team.

DPCD advises of a proposal to install a new IT system, e-Docs.

The **'FairPay4FairWork'** campaign website is launched as the Government's decision to reduce its centrally funded pay component from 3.25% p.a. to 2.5% p.a. cuts \$100M per year forcing cash strapped service delivery Agencies to consider cutting jobs and therefore vital public services in order to survive.

DSE advises of a proposal to implement changes affecting **Land and Fire** staff in the Central Region.

ESO's receive an additional 2.71% increase to their pay under our new **Schools** Agreement and this new pay rise, combined with the pay rise last September means that **Education Support Staff** have received an impressive 7.61% increase in just 7 months.

Workers Memorial Day is held to mourn the dead and fight for the living with commemoration ceremony march for improved **OHS** standards.

A meeting to discuss the Government's **Shared Services** Policy which will see Carpooling, Library Services, & Facilities and Accommodation Services move to **DTF** is held.

WorkSafe, contrary to the Government's stated position, is attempting to retrench or make staff redundant and intends to get rid of up to eleven (11) staff (in HR speak "reducing 4.6 FTEs") in the **Premium Division**, in part by spilling and filling positions.

MAY:

VLA and **CPSU** reach agreement on our future pay and conditions and it took a government deadline and a possible change to pay policy to get **VLA** moving.

CPSU and the State Government sign a new **Heads of Agreement** delivering pay increases and condition improvements to 32,000 departmental and state agency employees with the new HoA also incorporating the Government's commitment on jobs as part of our **Victorian**

Public Service Agreement 2009 outcomes.

The signing of the historic Heads of Agreement between **CPSU** and the State Government also includes negotiated improvements in **Appendix 9** of **VPSA'09** on new **Fire and Emergency** provisions with major improvements around the fire allowances and the **IMT** allowances.

Negotiations will commence shortly on the next Agreement between **ESSSuper** and **CPSU** as the current Agreement expires in September.

CPSU negotiates improvements to specific items contained in **DPI's Appendix 8** which are incorporated into the new Heads of Agreement as part of our **Victorian Public Service Agreement 2009**.

The **Ombudsman** brings down a report into a single dysfunctional Council recommends sacking **Electorate Officers** who are Councillors due to a perceived twin "duty".

CPSU negotiates improvements to specific items contained in **EPA's Appendix 6** which are incorporated into the Heads of Agreement as part of our **Victorian Public Service Agreement 2009**.

CPSU negotiates improvements to **VCGR** and **Sheriff's** specific items contained in **DoJ's Appendix 4** which are incorporated into the Heads of Agreement as part of our **Victorian Public Service Agreement 2009**.

WorkSafe releases their annual Employee Opinion Survey (**EOS**) as members express their frustration of this survey as often it appears that the results fail to drive constructive or effective change within.

DPI advises that the **FeedTest Service** no longer fits within their five year investment strategy and that this service is better provided by commercial entities and will be privatised.

Unions launched a national campaign to ensure workers have the highest standard in **OHS** laws across the country as discussion about the harmonisation of laws commence at **COAG**.

In the recent **State Services Authority's** report (people matter survey) over one-third of respondents

reported having witnessed **harassment** or **bullying** at work and 21 per cent had personally experienced harassment or bullying within the 12 months prior to the survey.

The Government's reduction to its wages policy from 3.25% to 2.5% means that the negotiations conclude quickly to lock in the higher quantum leaving a number of translation issues that need to be addressed in the first six months of the new **Electorate Officers** Agreement.

VicPol advise that the current Victorian **regional boundaries** are to be reviewed to make them consistent with other Government Agencies, specifically the Emergency Service Organisations.

The merger of **Early Childhood Services** with Education delivers extra workload issues resulting from the computer program **CRIS** and its interface with **DEECD's** programs.

The private use of E-Tags arising from a **tool of trade** vehicle at **WorkSafe** ends up in a dispute when no agreement is reached on proposed changes

Nominations are opened for our Bi-annual elections for **Prisons' Division** State-Wide Executive positions.

Snobs Creek Science Research members affected by the **DPI** restructure have reached a resolution point after opposing the relocation of fresh water science from Snobs Creek to Queenscliff.



Variable Time Employment is considered under a limited introduction as an information session is conducted about our proposed new Agreement at **Parliament House**

Negotiations reach a stalemate at **VicForests** as they persist in pursuing their substandard Kennett style offer while members express their strong preference to retain our current arrangements in which conditions at **VF** match those of the broader **Victorian Public Service**.

PROV advise that they intend to close the site on Mondays and Saturdays whilst the impending building rectification works at the **North Melbourne** site are in train.





JUNE:

A meeting of affected **Electorate Officers** is held to discuss the Government's intention to adopt the **Ombudsman's** recommendations in full and introduce legislation to amend the **Local Government Act** to prohibit elected councillors from being employed by Federal and State Members of Parliament during their Council term.

A Workplace Organising Committee is formed to deal with the relocation issue and other workplace issues at **State Trustees**.

DHS propose to move 20 Disability Client Services (**DCS**) staff from Glenroy to Footscray, as part of the North and West Relocation Proposal.

Office of Police Integrity advises it is reviewing **SSU** systems and security practices around the handling of intelligence information.

Just when you think you've heard it all in industrial relations **VicForests** state they can't afford **CPSU's** claim but claim their offer is better for their employees.

The final version of the **Grampians Wimmera Mallee Water** Agreement is circulated for member

approval as a variation to the current EBA for 12% over 34 months.

DOJ's advises they desire to introduce **corporate attire** for its **Justice customer service officers** however suggest that corporate uniform will form a part of the progression criteria.

CPSU and **VICES** negotiate the Victorian State Emergency Services Agreement 2009 with the parties agreeing to Hours of Work and Related Matters.

A **Provisional Improvement Notice (PIN)** is issued by staff Health and Safety Representatives in relation to the front reception desk at the new **Berwick Justice Centre**.

The **Victorian Public Service Agreement 2009** receives overwhelming support with a record 13,385 votes returned representing a 40.3% participation rate delivering an overwhelming yes vote of 95%.

Sheriffs Operations advises of a proposal for positional and structural change in the Office of the Deputy Sheriff.

CPSU conducts an indicative e-poll about the proposed new Career Structure for **AMES** members and the features which include no overlapping bands, with soft barriers that allow more scope for progression and flexibility, with each grade to have a set of agreed descriptors is supported by members.





JULY:

NAIDOC week recognises the contribution that our indigenous members make and **CPSU** has worked hard to create conditions in our agreements to facilitate members' participation in a range of cultural and ceremonial events.

CPSU and **Parliament Victoria** reach agreement on all but one issue, variable time employment.

DOT rejects **CPSU** claims for compensation for the loss of car parking due to **VTD's** CBD relocation.

Negotiations between **CPSU** and **VicForests** management reach a stalemate due to **VicForests** insistence on marching to their Kennett era drum while the rest of the PS, including colleagues in **DSE**, **DPI** and **Parks Victoria** receive the pay rises recently supported by 95% of the State Government workforce.

Concerns at **Berwick Justice Centre** around the inadequacy of the reception desk to minimise risks to health and safety for staff was vindicated by **WorkSafe** when they upheld the **Improvement Notice** and required **DoJ** to comply with modifications within 14 days.

Happy Pay Day is celebrated at **121 Exhibition St**, with chocolates to celebrate the pay increase and to highlight the success of the union, and its delegates in im-



proving wages and conditions for public sector employees.

CPSU writes to the **Ombudsman** regarding the review being conducting into "allegations" or "complaints" in relation to the **child protection system**.

Corrections Victoria now intends conducting five yearly **IBR's** (police checks) on all staff.

AUGUST:

CPSU is successful in obtaining funding from **WorkSafe** to build the capability of **Health & Safety**

Representatives in the **DHS**.

CPSU attends a briefing with Government Ministers on the **Bushfires Royal Commission Interim Report** and among the recommendations are a number which may directly affect members.

The amendment to the **Local Government Act**, which would result in many **electorate officers** being forced to choose between their employment and their Council positions, is introduced into **Parliament**.

DHS implements a risk management strategy in



relation to the unallocated cases in the **child protection** system but do not fund extra staff to manage the workload.

A rally is held at **Geelong Trades Hall** and members are invited to attend and stand up against watering down **Victorian OHS Laws**.

Health functions are split from **DHS** creating the new **Department of Health (DoH)** while the community service aspects of DHS remain meaning almost 1000 **Head office staff from Rural and Regional and Metropolitan Health and Aged care Services and Mental Health and Drugs** will be transferred to **DoH**.

CPSU Branch Section Elections are held at **EPA, Museum Victoria** extends opening hours to meet public demand for the touring exhibition **A Day in Pompeii**.

SEPTEMBER:

DPCD proposes to establish a **NEW Local Government Investigations and Compliance Inspectorate**.

CPSU Victorian Branch Council formally endorses the Constitution that **TAC** members voted for officially bringing into existence our **CPSU TAC Branch**.

DHS proposes another strategic framework to address unallocated **child protection** cases however there's still no more resources!

CPSU delegates meet with the **VicPol Regional Boundaries Project Team** to ensure that each and every employee retains their **VicPol** employment.

DHS attempts to insist that workers' claiming **WorkCover** must complete a **DINMA** form and/or provide a **DINMA** number **prior** to claims being processed.

CPSU takes the **Department of Parliamentary Services to Fair Work Australia** over the lack of consultation regarding the government's **Local Government Amendment (Conflicting Duties)** legislation.

A **Performance Management System** is launched at **Transport** which seems far more complex and onerous than the current system under our **Victorian Public Service Agreement**.

The Victorian **State Emergency Service Authority 2006** Agreement is varied and extended and approved by **FWA**.

OCTOBER:

Negotiations continue around the new **Zoos Victoria Salaried Staff Agreement** between **CPSU** reps and Management.

CPSU Members are invited by **GVTLC** who hold a dinner to celebrate the contribution of two long standing **Goulburn Valley** unionists and present 2 Life Memberships.

DSE notifies **CPSU** of a proposal to increase car parking fees **Box Hill** from \$25 per fortnight, to \$43 per fortnight.



CPSU Members are invited by the **SWTLC** who hold the **William McLean Memorial Dinner** to present the **Bob McLure Award** to a local unionist for their contribution this year.

Elections for our **Indigenous Branch Section Committee** are conducted.

A proposal is received from the **Department of Justice** to establish a new business unit- **People, Safety and Workplace Relations (PSWR)**.

Voting commences for the new **Museum Victoria and National Gallery Victoria** nexus Agreements.

Discussions are held with **DEECD** regarding the plans to create learning programs that will support the new **Koorie Education** structure.

CPSU is advised by the **Legal and Equity Division (DOJ)** of a proposal to change the reporting arrangements of the **Human Rights Unit** within this division to take effect from **January 1, 2010**.



NOVEMBER:

CPSU seeks an extension for completion of plans after concerns about the new **Performance Management System at Transport** are expressed and this is confirmed.

CPSU receives a response from **DEECD** to members' feedback regarding the proposal to change the staffing in the **Victorian School Sports Unit**.

ACFE states clearly that there is currently no intention on their part to further restructure the workplace.

DoT is advised that the 'opt out' provision they're promoting for progression payments is not available under the **Victorian Public Service Agreement**.

VCGR advises of a proposal to regionalise the **Program and Services Advisor (PASA)** functions.

The new **Department of Health** announces its new organisational structure with more changes to follow.

VicPol have been discovered paying **higher duties** only at the base of the Grade and not at the Value Range.

DPI notifies about a proposal to move the **Werribee Chemistry Lab** to the **EPA Lab in Macleod**.

CV advises of a proposal to close the **Greensborough Community Correctional Service** office in the **NW metropolitan** region.

The design of front counter screens at **Justice Centres** continues to be contentious and is still in the process of resolution through **WorkSafe**.

CPSU & ESSSuper complete negotiations for a new agreement and it's now recommended to all staff.

The **Laddon Roster, Industry Managers, ESOTAC, Escort Matrix, Escort of ESO offender, Support for Officers under suspension, DI Prisoner Medication, Police Checks, Tasers, Classification Issues, Performance Development Plans, COG 4s, Progression and Clinical Services** continue to be the issues discussed within our **Prison Division's** group representing all 14 sites.

La Trobe University and the **NTEU, CPSU** and **LHMU**, reach in principle agreement for a new collective agreement that provides a **1.6% pay increase** over four years with payments backdated to **July and August**.

CPSU staff grow a moustache for **NOVEMBER** and there's one week to go thank god...

VITAL STATS:

- Operating surplus 08/09 financial year of \$237,541. (\$148,188 in 07/08: \$464,976 in 06/07).
- 1,358 new members recruited this year slightly down from 1,398 last year. (1,234 in 2007).
- A net growth of 4,222 members (representing a 50.5% increase) since 1 July 2000.
- 31 Enterprise Bargaining Agreements negotiated for members this year. (8 in 2008: 12 in 2007).
- 578 applications from members for representation were received this year. (609 in 2008: 503 in 2007).
- 242 implementation of change advice letters received from agencies this year. (297 in 2008: 294 in 2007).
- CPSU has 78 EBA's, 15,000 members and 4,230 worksites across Victoria and NSW.

FAIR PAY FOR FAIR WORK
BETTER SERVICES NOT FUNDING CUTS



Small-town Hero

Tom Wills Justice Projects and Regional Engagement Manager

As a kid, Tom Wills and his family moved around small towns a lot as his dad was a bank manager. The experience helped shape in Tom a sound understanding of the complexities surrounding small communities – an insight he now draws upon regularly in his position of manager for projects and regional engagement for Loddon Mallee Department of Justice.

Tom appreciates the issues facing small towns – isolation and a lack of resources – and understands the social implications often associated.

Although not part of his prescribed role, when the community of Robinvale in Victoria's north was experiencing a spike in graffiti and anti-social behaviour, born largely out of boredom among the youth, Tom set about initiating a project to help the community tackle the issue.

"Robinvale is a fairly complex community in the sense the population is about 4500 and there are something like 42 different nationalities and a lot of kids with not much to do.

Boredom, disenfranchisement, manifested itself in behaviours around graffiti," he explains.

Taking a two-pronged approach, he applied for some funding to equip the community to remove the graffiti themselves, as well as developed programs to provide the local youth with more constructive ways to focus their energy.

Though Tom is quick to note the program was the result of many dedicated



people, his efforts were recognised recently with a Public Service Medal.

While delighted by the award, Tom is mostly appreciative that it represents appreciation from his peers.

"Probably more important to me was the nomination, because it was a nomination by peers and colleagues, and that was more important to me than the actual award," he says.

John Brumby Premier of Victoria

Olive and sheep farming in Central Victoria who enjoys being on the farm, planting trees, pruning olives and repairing fences.



Ocean Swimmer and founder of the Pier to Perignon swim organized by the Partsea Surf Life Saving Club.

Ted Baillieu Opposition Leader

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providing solutions for me



MELBOURNE SERVICE CENTRE

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Mon - Fri 9.00am - 5.00pm

BSB: 802 035

Children to Cherish

Eve Gardiner Dental Therapist

When dental therapist Eve Gardiner was approached to visit Romania in early 2000 to provide dental care to the local orphans, the decision was clear – she had to go.

Like many Australians, she'd been horrified by the appalling images of Romanian state-run orphanages revealed to the western media following the collapse of dictator Nicolae Ceausescu's regime in late 1989.

But it was more than that.

Eva was born to Hungarian parents who came from an area of Hungary that was claimed by Romania after World War II.

Further, she felt connected to the plight of the orphans as she herself was an orphan, raised by her Hungarian grandmother after her parents died when she was three months old.

"I was first approached by a friend of ours, who had met a couple who had started rescuing children off the streets back in 1989 and into their home.

From that they built a wonderful orphanage and a school for disabled children.

My friend had been over there to teach first aid. He came back and said to me their greatest need is dental because they can't get dental work for their children.

They do have dentists over there but they won't touch these children because they're not considered worthwhile in society," explains Eve, a 30-year CPSU member who now works for Plenty Valley Community Health.

Though travelling to Romania to work with orphans first appeared absurd, once committed to it, Eve was able to arrange a lot of equip-



ment and materials, donated by Australian companies and organisations, and ship them to Romania.

Her first trip was for three weeks and by the end she knew she had to return.

With her husband, two then-teenage sons, and a colleague, electrical technician Phil Ferris, she went back a year later committed to working for three months.

In the first two weeks they had their

clinic up and seeing patients, with Eve's son pitching in as a dental nurse.

They worked hard and long hours, but at the end of the three months they handed responsibility for running the clinic over to those running the orphanage, and Eve is proud to say the clinic continues to provide dental treatment to orphans and disadvantaged children in Oradea, Romania, and employs a couple of local dentists.

When 1,000 colonial public servants crammed into the Athenaeum Hall in Collins Street on 18 June 1885 to form the Victorian Public Service Association they had no idea that through 2 world wars, a depression, 44 Parliaments, 47 Premiers, and over a million restructures and Departmental name changes that CPSU would be turning 125.



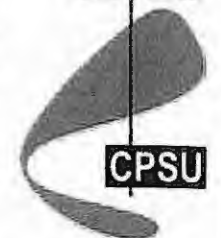
Write to;

KAREN BATT State Secretary CPSU
P.O. BOX 4355 Richmond East VIC 3121

with your best memory about your working days in the Service whether funny or sad, it might be a memorable event, it might be a win within the system, about some memorable colleague. Whatever you know – CPSU wants to record your memories as part of our 125th Birthday Celebration.



125
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**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN
BRANCH
ABN 38 968 067 748**

**ANNUAL CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2009**



Community and Public Sector Union
SPSF Group • Victorian Branch

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH

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Relationship of the concise financial report to the full financial report.

The concise financial report is an extract of the full financial report for the year ended 30 June 2009. The financial statements and specific disclosures included in the concise financial report have been derived from the full financial report.

The concise financial report cannot be expected to provide as detailed an understanding of the financial performance, financial position and financing and investing activities of Community and Public Sector Union SPSF Group Victorian Branch (The Branch) as the full financial report

The full financial report and the auditor's report will be sent to members on request, free of charge.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH
ABN 38 968 067 748**

DISCUSSION AND ANALYSIS OF THE FINANCIAL STATEMENTS

Information on Community and Public Sector Union SPSF Group Victorian Branch 's Concise Financial Report

Income Statement

The surplus attributable to members for the year is \$237,541 which is a 60% increase from last year where a surplus of \$ 148,188 was made, Revenue from operations increased by 4% which combined with a 2.6% reduction in costs resulted in a surplus higher than in 2008.

Balance Sheet

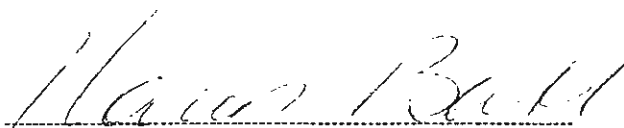
Total assets increased by 12.5 % or \$270,968 from \$2,163,306 in 2008 to \$2,434,324 this year mainly due to higher balance of cash and cash equivalents on hand at 30 June 2009. This was countered to some extent by an increase in total liabilities of \$33,427 or 3% from \$1,045,128 in 2008 to \$1,302,669 in 2009 mainly as a result of higher employee leave provision.

The members fund increased by \$237,541 due to the surplus of the year.

Cash Flows

Cash flows from operations decreased by \$108,266 from \$ 566,354 in 2008 to \$458,088 in 2009. The decrease was mainly due to increase in payments to suppliers and employees compared to 2008. Despite these increased payments, cash balances increased by \$374,432 from last year resulting in cash balances at 30 June 2009 to \$1,392,761.

Signed in accordance with a resolution of the Branch Committee of Management:



Designated officer - Karen Batt

Dated this 25th day of September 2009

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH
ABN 38 968 067 748

OPERATING REPORT

Your Branch Committee of Management present their report on the Community and Public Sector Union SPSF Group Victorian Branch (The Branch) for the financial year ended 30 June 2009.

Members of Branch Committee

The names of the members of branch council in office at any time during or since the end of the financial year are:

Branch Executive

| | |
|------------------|------------------|
| Karen Batt | Jim Walton |
| Judy Mead | Peter Lillywhite |
| Catherine Davies | |

Branch Councillors

| | |
|-------------------|---|
| Lydia Spicer | Stephen McNair |
| Bill Lyons | Mark Nestor |
| Steve Walsh | Jenny Leishman |
| Greg Olsen | Ian Thomas |
| Christopher Perry | Mary Roose |
| Mary Sullivan | Rosalia Bruzzese (resigned in January 2009) |
| Greg Barker | Richard Wadsworth |
| Pushi Brown | Anthony McAleer |
| Ron Dean | Elizabeth Free |
| Gavan Cook | |
| Lex Forster | Gary Greaves |
| Stephen Butler | Mark Halden |
| Sean Hickey | Patrick Kennedy |
| Frances Callinan | Arthur Cox |
| Cheryl Miskowicz | Douglas Wait |
| David Willington | Kristen Wischer (resigned in November 2008) |
| Lez Woodall | Elizabeth Brown |
| Bruce Gray | Leonie Gray |
| Bettina Kaplan | Peter Lawrence (resigned in August 2008) |
| Sarah Turberville | |

Members have been in office since the start of the financial year to the date of this report unless otherwise stated.

Operating Results

The surplus for the financial year amounted to \$237,541 (2008: surplus of \$148,188).

Review of Operations

A review of the operations of The Branch during the financial year and the results of those operations found that during the year The Branch continued to engage in its principal activity, the results of which are disclosed in the financial statements.

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH
ABN 38 968 067 748

OPERATING REPORT (Continued)

Significant Changes in State of Affairs

No significant changes in the state of affairs of The Branch occurred during the financial year.

Principal Activities

The principal activities of The Branch during the financial year were promoting union activities within the Victorian state public services sector. No significant change in the nature of these activities occurred during the year.

After Balance Date Events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of The Branch, the results of those operations, or the state of affairs of The Branch in future financial years.

Union details

The number of employees at 30 June 2009 was 50 (2008: 48)

The number of financial members, inclusive of the Retired Officers Division, at 30 June 2009 was 13,050 (2008: 12,847).

Right of members to resign

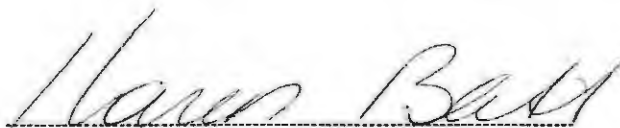
A member may resign from membership of the Union by notice in writing, addressed to the Branch Secretary, if the member cease to be eligible to become a member of the Union or the member give notice not less than two weeks before the resignation is to take effect.

Superannuation Trustees

To the best of our knowledge and belief, no officer or member of the organisation, by virtue of their office or membership of the Community and Public Sector Union SPSF Group Victorian Branch is:

- (i) a trustee of a superannuation entity or exempt public sector superannuation scheme; or
- (ii) a director of a company that is the trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- (iii) where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation.

Signed in accordance with a resolution of the Branch Committee of Management:



Designated officer - Karen Batt

Dated this 28th day of September 2009

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH
ABN 38 968 067 748

INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

| | Note | 2009 \$ | 2008 \$ |
|--|------|--------------------|--------------------|
| Revenue from continuing operations | 3 | 5,576,206 | 5,350,480 |
| Expenses | | | |
| Employee benefits expenses | | (3,678,159) | (3,508,184) |
| Office operation and maintenance | | (417,694) | (285,692) |
| Motor vehicle expenses | | (54,485) | (78,162) |
| Communication expenses | | (209,876) | (176,096) |
| Professional fees | | (39,108) | (45,414) |
| Library | | (9,916) | (8,353) |
| Meeting | | (132,848) | (130,281) |
| Printing and publications | | (206,663) | (183,753) |
| Affiliation fees | | (99,713) | (130,101) |
| Capitation fee to Federal Office | | (182,374) | (181,856) |
| Computer expenses | | (22,778) | (19,059) |
| Training and campaigns | | (36,073) | (25,596) |
| Other expenses | | (248,978) | (429,745) |
| | | <u>(5,338,665)</u> | <u>(5,202,292)</u> |
| Surplus for the year | | <u>237,541</u> | <u>148,188</u> |
| Surplus attributable to members of the entity | | <u>237,541</u> | <u>148,188</u> |

The above income statement should be read in conjunction with the accompanying notes.

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH
ABN 38 968 067 748

BALANCE SHEET
AS AT 30 JUNE 2009

| | 2009 \$ | 2008 \$ |
|--------------------------------------|------------------|------------------|
| ASSETS | | |
| Current assets | | |
| Cash and cash equivalents | 1,392,761 | 1,018,329 |
| Trade and other receivables | <u>94,863</u> | <u>128,723</u> |
| Total current assets | <u>1,487,624</u> | <u>1,147,052</u> |
| Non-current assets | | |
| Property, plant and equipment | 871,407 | 941,011 |
| Other | <u>75,243</u> | <u>75,243</u> |
| Total non-current assets | <u>946,650</u> | <u>1,016,254</u> |
| Total assets | <u>2,434,274</u> | <u>2,163,306</u> |
| LIABILITIES | | |
| Current liabilities | | |
| Trade and other payables | 447,588 | 482,492 |
| Provisions | <u>625,257</u> | <u>550,813</u> |
| Total current liabilities | <u>1,072,845</u> | <u>1,033,305</u> |
| Non-current liabilities | | |
| Provisions | <u>58,760</u> | <u>64,873</u> |
| Total non-current liabilities | <u>58,760</u> | <u>64,873</u> |
| Total liabilities | <u>1,131,605</u> | <u>1,098,178</u> |
| Net assets | <u>1,302,669</u> | <u>1,065,128</u> |
| MEMBERS' FUND | | |
| Accumulated surplus | <u>1,302,669</u> | <u>1,065,128</u> |
| Total members' fund | <u>1,302,669</u> | <u>1,065,128</u> |

The above balance sheet should be read in conjunction with the accompanying notes.

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH
ABN 38 968 067 748

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2009

| | Accumulated surplus \$ | Total \$ |
|--------------------------------|------------------------------|------------------|
| Balance at 1 July 2007 | 916,940 | 916,940 |
| Surplus for the year | 148,188 | 148,188 |
| Transfer from retained earning | - | - |
| Balance at 30 June 2008 | <u>1,065,128</u> | <u>1,065,128</u> |
| | | |
| Balance at 1 July 2008 | 1,065,128 | 1,065,128 |
| Surplus for the year | 237,541 | 237,541 |
| Transfer from retained earning | - | - |
| Balance at 30 June 2009 | <u>1,302,669</u> | <u>1,302,669</u> |

The above statement of changes in equity should be read in conjunction with the accompanying notes.

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH
ABN 38 968 067 748

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

| | 2009 \$ | 2008 \$ |
|---|------------------|------------------|
| Cash flows from operating activities | | |
| Membership fees and levies received | 5,690,064 | 5,747,430 |
| Sundry receipts | 230,197 | 108,513 |
| Grant receipts | 88,000 | 88,000 |
| Payments to suppliers and employees | (5,396,642) | (5,269,715) |
| Capitation fee to the Federal Office | (218,395) | (182,328) |
| Interest received | 64,864 | 74,454 |
| Net cash inflow from operating activities | <u>458,088</u> | <u>566,354</u> |
| Cash flows from investing activities | | |
| Proceeds from sale of property, plant and equipment | 23,432 | 12,745 |
| Payment for property, plant and equipment | (107,088) | (727,369) |
| Net cash (outflow) from investing activities | <u>(83,656)</u> | <u>(714,624)</u> |
| Cash flows from financing activities | | |
| Repayment of hire purchase liability | - | (14,503) |
| Net cash (outflow) from investing activities | <u>-</u> | <u>(14,503)</u> |
| Net increase/(decrease) in cash and cash equivalents | 374,432 | (162,773) |
| Cash and cash equivalents at beginning of financial year | <u>1,018,329</u> | <u>1,181,102</u> |
| Cash and cash equivalents at end of financial year | <u>1,392,761</u> | <u>1,018,329</u> |

The above cash flow statement should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

3: Revenue

| | 2009 \$ | 2008 \$ |
|---|------------------|------------------|
| From continuing operations | | |
| <i>Service revenue</i> | | |
| - member subscriptions | 5,213,499 | 4,977,469 |
| - Campaign levy (voluntary) | 21,653 | 100,970 |
| <i>Other revenue</i> | | |
| - income from the Federal Office | - | 8,589 |
| - interest | 64,864 | 74,454 |
| - training income | 15,161 | 34,545 |
| - administrative support income from other branches | 54,483 | 54,174 |
| - VWA grant | 80,000 | 80,000 |
| - other revenue | 126,546 | 20,279 |
| | <u>5,576,206</u> | <u>5,350,480</u> |

4: Events subsequent to reporting date

No matter or circumstance has arisen since the end of the financial year to the date of this report, that has or may significantly affect the activities of The Branch, the results of those activities or the state of affairs of The Branch in the ensuing or any subsequent financial year.

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH
ABN 38 968 067 748

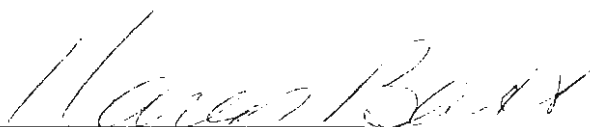
STATEMENT BY COMMITTEE OF MANAGEMENT

On 28th September 2009 the Committee of Management of the Community and Public Sector Union SPSF Group Victorian Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the year ended 30 June 2009:

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

1. the financial statements and notes, as set out on pages 3 to 9 comply with Australian Accounting Standards and other mandatory professional reporting requirements
2. the financial statements and notes, as set out on pages 3 to 9 comply with the reporting guidelines of the Industrial Registrar;
3. the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of Community and Public Sector Union SPSF Group Victorian Branch for the financial year to which they relate;
4. there are reasonable grounds to believe that The Branch will be able to pay its debts as and when they become due and payable; and
5. during the financial year to which the general purpose financial report relates and since the end of 30 June 2009
 - a. meetings of the Committee of Management were held in accordance with the rules of the organisation including the rules of branches concerned; and
 - b. the financial affairs of Community and Public Sector Union SPSF Group Victorian Branch have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - c. the financial records of Community and Public Sector Union SPSF Group Victorian Branch have been kept and maintained in accordance with the Registration and Accountability of Organisations (RAO) Schedule and the RAO Regulations
 - d. 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
 - e. The information sought in any request of a member of Community and Public Sector Union SPSF Group Victorian Branch has been furnished and no orders have been made under section 272 of the RAO Schedule by the Commission during the period.
 - f. No orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For the Committee of Management



Designated officer - Karen Batt

Dated this 28th day of September 2009



B.G.L. & Associates Pty. Ltd.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH

Report on the concise financial report

The accompanying financial report of Community and Public Sector Union SPSF Group Victorian Branch, which comprises the balance sheet as at 30 June 2009, the income statement, statement of changes in equity and cash flow statement for the year then ended and related notes, derived from the audited financial report of Community and Public Sector Union SPSF Group Victorian Branch for the year ended 30 June 2009, as well as the discussion and analysis. The concise financial report does not contain all the disclosures required by the Australian Accounting Standards.

Committee of Management 's responsibility for the concise financial report

The Committee of Management are responsible for the preparation and presentation of the concise financial report in accordance with Accounting Standard AASB 1039 *Concise Financial Reports*, and the *Workplace Relations Act 1996*. This responsibility includes establishing and maintaining internal controls relevant to the preparation of the concise financial report; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on the concise financial report based on our audit procedures. We have conducted an independent audit, in accordance with Australian Auditing Standards, of the financial report of Community and Public Sector Union SPSF Group Victorian Branch for the year ended 30 June 2009. Our audit report on the financial report for the year was signed on 28 September 2009 and was not subject to any modification. The Australian Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

Our procedures in respect of the concise financial report included testing that the information in the concise financial report is derived from, and is consistent with, the financial report for the year, and examination on a test basis, of evidence supporting the amounts and other disclosures which were not directly derived from the financial report for the year. These procedures have been undertaken to form an opinion whether, in all material respects, the concise financial report complies with Accounting Standard AASB 1039 *Concise Financial Reports*, and whether this discussion and analysis complies with the requirements laid down in AASB 1039.

Our procedures include reading the other information in the Annual Report to determine whether it contains any material inconsistencies with the concise financial report.

Our audit did not involve an analysis of the prudence of business decisions made by the Committee of Management.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH (Continued)**

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion, the concise financial report including the discussion and analysis of Community and Public Sector Union SPSF Group Victorian Branch for the year ended 30 June 2009 complies with Australian Accounting Standard AASB 1039 *Concise Financial Reports*.

BGL + Associates

BGL & Associates
Chartered Accountants

I. Hinds

I. A. Hinds - A.C.A. - Partner
Member of The Institute of Chartered Accountants in Australia and
holder of current Public Practice Certificate

28 September 2009
Melbourne



NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

This concise financial report relates to the entity consisting of Community and Public Sector Union SPSF Group Victorian Branch (The Branch) for the year ended 30 June 2009. The accounting policies adopted have been consistently applied to all years presented, unless otherwise stated in Note 1 below.

1: Basis of preparation of the concise report

The financial statements, specific disclosures and other information included in the concise financial report are derived from and are consistent with the full financial report of Community and Public Sector Union SPSF Group Victorian Branch. The concise financial report cannot be expected to provide as detailed an understanding of the financial performance, financial position and financing and investing activities of Community and Public Sector Union SPSF Group Victorian Branch as the full financial report. The presentation currency used in this concise financial report is Australian dollars.

Compliance with IFRS

Australian Accounting Standards include Australian equivalents to International Financial Reporting Standards (AIFRS). Compliance with AIFRS ensures that the financial statements and notes comply with International Financial Reporting Standards (IFRS). A statement of full compliance with IFRS cannot be made due to the entity applying the not for profit sector requirements contained in AIFRS.

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 subsection (1), (2) and (3) of section 272 which read as follows:

- (1) a member of a reporting unit, or a Registrar, 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 made 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).