

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP - FEDERAL COUNCIL

OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2012

In accordance with the Fair Work Act 2009 ("the Act"), the Committee of Management presents its Operating report on the Community and Public Sector Union, SPSF Group - Federal Council.

Principal Activities

The Principal activity of the Union during the year was that of a registered trade union. No significant change occurred in the nature of those activities during the year.

Operating Result

The operating result of the Union for the year ended 30 June 2012 was a Deficit of \$457,360 (Deficit \$161,838 year 2011). No provision for tax was necessary as the Union is considered exempt.

Significant Changes

There was a significant change to the financial affairs of the Union during the year due to the difference in the capitation fees and subscriptions paid by the Queensland branch.

Rights of Members

All members of the Union have the right to resign from the Union in accordance with Chapter C Rule 8 of the Union Rules as registered under the Fair Work Act 2009 ("Act"); namely, by providing written notice addressed and delivered to the Secretary of the Union, including via e-mail.

Superannuation Office-holders

No officers and/or members of the Union are directors of companies that are trustees of superannuation funds which require one or more of their directors to be a member of a registered organisation.

Number of Members

The number of persons that were at the end of the financial year to which the report relates, recorded in the register of members is 91,601 across 7 Branches

Number of Employees

The number of persons who were, at the end of the financial year to which the report relates, employees of the Union, where the number of employees include both full-time, casuals and part-time employees measured on a full-time equivalent basis is 7.6

Number of the Committee

The name of each person who has been a member of the Committee of Management of the Union at any time during the reporting period:

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP - FEDERAL COUNCIL

OPERATING REPORT

OPERATING REPORT (CONT'D)

Name :	Period :
D. Carey	01/07/11 - 30/06/12
J. Cahill	01/07/11 - 30/06/12
S. Walsh	01/07/11 - 30/06/12
A. Scott	01/07/11 - 30/06/12
K. Batt	01/07/11 - 30/06/12
P. Lillywhite	01/07/11 - 30/06/12
J. McMahon	01/07/11 - 30/06/12
L. Oxlad	01/07/11 - 30/06/12
T. Walkington	01/07/11 - 30/06/12
T. Lynch	01/07/11 - 30/06/12
J. Gaines	01/07/11 - 30/06/12
V. Doogan	01/07/11 - 30/06/12
G. Ransley	01/07/11 - 30/06/12

Other Relevant Information

There is no other information that the Union considers relevant.

Signed for and on behalf of the Committee of Management -

Date :

David Carey
Federal Secretary

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP - FEDERAL COUNCIL

COMMITTEE OF MANAGEMENT'S DECLARATION

On _____, 2012 the Committee of Management of the Community and Public Sector Union, SPSF Group - Federal Council passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2012.

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

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager of FWA;
- (c) the financial statements and notes give a true and fair view of the Income Statement, Balance Sheet and Statement of Cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year :
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) regulations 2009; and
 - (iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) the information sought in any request of a member of the reporting unit or the General Manager of FWA duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or the General Manager of FWA; and
 - (vi) there has been compliance with any order for inspection of financial records made by FWA under Section 273 of the Fair Work (Registered Organisations) Act 2009.

For Committee of Management : David Carey

Title of Office held : Federal Secretary

Signature :

Date :

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 30 JUNE 2012

	NOTE	2012 \$	2011 \$
INCOME			
Capitation Fees & Subscriptions	5	1,370,065	1,755,595
Interest Received		91,528	125,151
MUST Maintenance Income		-	-
Sundry Income		2,576	8,334
TOTAL INCOME		1,464,169	1,889,080
EXPENSES			
Audit Fee		8,400	8,000
Accountancy		4,000	-
Affiliation Fees			
APHEDA		2,418	-
PSI		128,884	135,328
Evatt Foundation		-	9,000
AIER		3,000	-
Amalgamation WA Prison Officer		-	31,873
Austra Catalyst		40,000	40,000
AFTINET		150	150
Bank Charges		335	276
Campaigns Expenses		23,921	172,252
Computer & Office Supplies		8,365	8,343
Depreciation		41,386	22,355
Donations		12,500	105,500
Electricity		5,162	4,241
Electronic Communication Expenses		7,014	4,470
General Expenses		9,418	4,665
Insurance		6,691	3,746
Legal Fees		12,149	104,031
Lease Expenses		2,883	-
Meeting & Conference Expenses		13,749	10,872
Postage & Freight		923	1,613
Printing & Stationery		6,705	5,835
Provision for LSL		(10,267)	4,847
Provision for Recreation Leave		25,201	12,596
Public Relations / Media Release		-	3,005
Publications & Subscriptions		16,383	27,225
Records Management		3,805	12,266
Rent		85,144	72,757
Repairs & Maintenance		719	1,164
Research		90,000	16,055

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 30 JUNE 2012 (CONT'D)

	2012 \$	2011 \$
EXPENSES (CONT'D)		
Staff Expenses		
Salaries - Staff	734,951	637,308
Salaries - Officers	176,892	166,787
Staff Amenities	1,072	235
Staff Development	28,193	1,355
Superannuation- Staff	130,948	116,801
Superannuation - Officers	57,495	48,958
Secondments	65	2,000
Payroll Tax	28,304	9,585
Workers Comp. Insurance	10,582	9,870
Telephone	31,063	35,060
Travel & Accommodation	172,926	200,494
TOTAL EXPENSES	<u>1,921,529</u>	<u>2,050,918</u>
SURPLUS/(DEFICIT) FOR THE YEAR	<u>(457,360)</u>	<u>(161,838)</u>
Accumulated Funds at Beginning of Year	1,973,353	2,135,191
ACCUMULATED FUNDS AT END OF YEAR	<u><u>1,515,993</u></u>	<u><u>1,973,353</u></u>

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

**BALANCE SHEET
AS AT 30 JUNE 2012**

	Note	2012 \$	2011 \$
MEMBERS' FUNDS			
Accumulated Funds		<u>1,515,993</u>	<u>1,973,353</u>
CURRENT ASSETS			
Cash on hand		300	300
Cash at bank - Commonwealth Bank		431,673	149,754
Cash at bank - SGE Credit Union		7,818	17,300
Receivables		43,148	39,600
Less: Provision for Doubtful Debts		<u>(39,600)</u>	<u>(39,600)</u>
		3,548	-
Capitation Fees Owing		107,849	129,807
Interest Receivable		23,129	35,239
Prepayments		77,504	73,754
TOTAL CURRENT ASSETS		<u>651,821</u>	<u>406,154</u>
NON-CURRENT ASSETS			
Office Furniture and Equipment - cost	6	168,025	195,479
Accumulated Depreciation		(95,014)	(122,324)
Computers - at cost	6	113,332	122,220
Accumulated Depreciation		<u>(73,915)</u>	<u>(66,189)</u>
		112,428	129,186
INVESTMENTS			
Term Deposits		1,290,259	1,876,579
TOTAL NON-CURRENT ASSETS		<u>1,402,687</u>	<u>2,005,765</u>
TOTAL ASSETS		<u>2,054,508</u>	<u>2,411,919</u>
CURRENT LIABILITIES			
Payables & Accruals - General		212,309	103,127
GST Collected		70,447	56,916
GST Paid		(55,155)	(17,456)
Provision for Recreation Leave		188,811	163,609
Provision for Long Service Leave		122,103	132,370
TOTAL CURRENT LIABILITIES		<u>538,515</u>	<u>438,566</u>
TOTAL LIABILITIES		<u>538,515</u>	<u>438,566</u>
NET ASSETS		<u>1,515,993</u>	<u>1,973,353</u>

**COMMUNITY PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2012**

	2012	2011
	\$	\$
Total Members' Funds at the beginning of the Financial Year	1,973,353	2,135,191
Surplus / (Deficit) for the year	(457,360)	(161,838)
Total Members' Funds at the end of the Financial Year	<u>1,515,993</u>	<u>1,973,353</u>

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2012**

	Note	2012 \$	2011 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members		1,539,296	1,941,606
Payments to Suppliers and Employees		(1,932,189)	(2,187,571)
Interest Received		103,638	129,758
Net cash provided by (used in) operating activities	8(b)	(289,255)	(116,207)
CASH FLOWS FROM INVESTING ACTIVITIES			
Redemption / (Investment) of Term Deposits		586,320	72,966
Purchase of Plant and Equipment		(24,628)	(79,090)
Net cash provided by (used in) investing activities		561,692	(6,124)
Net increase in cash held		272,437	(122,331)
Cash at the beginning of the year		167,354	289,685
Cash at the end of the year	8(a)	439,791	167,354

COMMUNITY AND PUBLIC SECTOR UNION

SPSF GROUP - FEDERAL COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2012

NOTE 1- STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board and the Fair Work Act 2009 ("Act").

The following is a summary of significant accounting policies adopted by the Union in the preparation of the financial report which, unless otherwise stated, have been consistently applied :-

(a) Basis of Accounting

The financial report has been prepared on the basis of historical costs and does not take into account changing money values or, except where otherwise stated, current valuations of non-current assets.

All income and expenditure of the Union has been brought to account on an accrual basis of accounting so as to match income for the period with the expenditure incurred in earning that income.

(b) Employee Benefits

Provision has been made in the financial report for the Union's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, recreation leave and long service leave which will be settled after one year, have been measured at their nominal amount.

Other employee entitlements payable later than one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-cost. In the case of Long Service Leave this results in an amount not material different to that achieved by discounting future cash outflows.

(c) Income Tax

No provision has been made in the financial report for income tax on the basis that the Union is exempt under Section 50-15 of the Income Tax Assessment Act 1997.

(d) Property, Plant and Equipment

Each class of Plant and Equipment is carried at cost less, where applicable, any accumulated depreciation and any impairment in value.

Depreciation

The depreciable amount of all fixed assets is depreciated on a diminishing value method over their useful lives to the Union commencing from the time the asset is ready for use.

The depreciation rates used for each class of asset are :

Office Furniture and Equipment	2.5% - 40%
Computers	40%

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP - FEDERAL COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2012

NOTE 1- STATEMENT OF ACCOUNTING POLICIES (CONT'D)

(d) Property, Plant and Equipment (Cont'd)

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

Gains and losses on disposals are calculated as the difference between the net disposal proceeds and the asset's carrying amount and are included in the income statement in the year that the item is derecognised.

(e) Impairment

The carrying amounts of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. An impairment loss is recognised in the income statement for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the asset's fair value and value in use. For the purpose of assessing value in use, this represents depreciated current replacement cost, as the Union is a not-for-profit organisation.

(f) Comparatives

Where necessary, comparative information has been reclassified to achieve consistency in disclosure with changes in presentation in the current year.

NOTE 2- INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Fair Work Act 2009 ("Act") , the attention of members is drawn to the provisions of Section 272 which reads as follows:

- (1) A member of a reporting unit, or the General Manager of FWA , may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

COMMUNITY AND PUBLIC SECTOR UNION

SPSF GROUP - FEDERAL COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

NOTE 3- CONTINGENT LIABILITIES

The members of the Executive Committee are unaware of any contingent liability, the effect of which may be material in relation to the financial report.

NOTE 4 - EVENTS SUBSEQUENT TO BALANCE DATE

The Executive Committee is unaware of any events which have arisen subsequent to balance date, the effect of which may be material in relation to the financial report.

NOTE 5 - CAPITATION FEES

	2012 \$	2011 \$
Capitation Fees & Subscriptions		
NSW Branch	662,395	609,151
QLD Branch (a)	276	451,531
VIC Branch	217,193	205,373
TAS Branch	61,266	63,135
SA Branch	193,975	193,987
WA Branch	234,960	232,418
Total Capitation Fees & Subscriptions	1,370,065	1,755,595

Note (a) QLD Branch

Capitation fees owing by the Queensland Branch have not been brought to account because in the Executive Committee's opinion their recoverability is uncertain and can not be assessed beyond reasonable doubt.

The position with Queensland membership of the Union is expected to be dealt with in the months following the date of this report.

NOTE 6 - 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 current financial year:

	Office Furniture and Equipment \$	Computer \$	Total \$
Balance at the beginning of year	73,155	56,031	129,186
Additions	20,537	4,091	24,628
Disposals			-
Depreciation expense	(20,681)	(20,705)	(41,386)
Carrying amount at the end of year	73,011	39,417	112,428

COMMUNITY AND PUBLIC SECTOR UNION

SPSF GROUP - FEDERAL COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

NOTE 7- RELATED PARTY DISCLOSURE

(i) The following persons have held office in the Union during the financial year :

FEDERAL COUNCIL

D. Carey	-	Federal Secretary - (elected 11/09/08)
J. Cahill	-	Federal President - (NSW elected 14/04/10)
A. Scott	-	Federal Vice President - QLD (re-elected 08/08/11)
K. Batt	-	Federal Vice President- VIC (elected 14/04/10)
J. McMahon	-	Federal Vice President - SA (elected 29/06/10)
T. Lynch	-	Federal Vice President - TAS (re-elected 10/08/10)
T. Walkington	-	Federal Vice President - WA (elected 20/09/10)
J Cahill	-	Federal Vice President - NSW (elected 22/03/10)
J. Cahill	-	New South Wales Branch Delegate (re-elected 03/03/10)
B. Webb	-	New South Wales Branch Delegate (re-elected 03/03/10)
S. Walsh	-	New South Wales Branch Delegate (re-elected 03/03/10)
A. Harris	-	New South Wales Branch Delegate (re-elected 03/03/10)
S. O'Brien	-	New South Wales Branch Delegate (re-elected 03/03/10)
G. Delprado	-	New South Wales Branch Delegate (re-elected 03/03/10)
R. Drummond	-	New South Wales Branch Delegate (re-elected 03/03/10)
C. Wetherall	-	New South Wales Branch Delegate (re-elected 03/03/10)
L. Parissi	-	New South Wales Branch Delegate (re-elected 03/03/10)
S. Turner	-	New South Wales Branch Delegate (re-elected 03/03/10)
R. Davis	-	New South Wales Sub-Branch Delegate (elected 03/03/10)
A. Scott	-	Queensland Branch Delegate (re-elected 15/03/11)
V. Doogan	-	Queensland Branch Delegate (re-elected 15/03/11)
P. Devey	-	Queensland Branch Delegate (re-elected 15/03/11)
P Cattach	-	Queensland Branch Delegate (re-elected 15/03/11)
R Miles	-	Queensland Branch Delegate (re-elected 15/03/11)
K Flanders	-	Queensland Branch Delegate (re-elected 15/03/11)
J Hunt	-	Queensland Branch Delegate (re-elected 15/03/11)
P O'Driscoll	-	Queensland Branch Delegate (re-elected 15/03/11)
K. Batt	-	Victoria Branch Delegate (re-elected 28/05/12)
C. Davies	-	Victoria Branch Delegate (re-elected 28/05/12)
P. Lillywhite	-	Victoria Branch Delegate (re-elected 28/05/12)
J. Walton	-	Victoria Branch Delegate (re-elected 28/05/12)
M. Nestor	-	Victoria Branch Delegate (elected 28/05/12)
J. McMahon	-	South Australia Branch Delegate (re-elected 06/06/12)
L. Hughes	-	South Australia Branch Delegate (re-elected 06/06/12)
L. Oxlad	-	South Australia Branch Delegate (re-elected 06/06/12)

COMMUNITY AND PUBLIC SECTOR UNION

SPSF GROUP - FEDERAL COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

NOTE 7- RELATED PARTY DISCLOSURE (CONT'D)

M. Warner	-	South Australia Branch Delegate (re-elected 06/06/12)
N. Kitchin	-	South Australia Branch Delegate (re-elected 06/06/12)
T. Walkington	-	Western Australia Branch Delegate (re-elected 18/08/10)
J. Gaines	-	Western Australia Branch Delegate (re-elected 18/08/10)
M. Cohen	-	Western Australia Branch Delegate (elected 18/08/10)
D. Henden	-	Western Australia Branch Delegate (elected 18/08/10)
G Richards	-	Western Australia Branch Delegate (re-elected 18/08/10)
T. Lynch	-	Tasmania Branch Delegate (elected 25/06/10)
L. Jones	-	Tasmania Branch Delegate (elected 25/06/10)
M. Johnston	-	Tasmania Branch Delegate (elected 25/06/10)
G Ransley	-	Tasmania Branch Delegate (elected 25/06/10)

FEDERAL EXECUTIVE

D. Carey	-	Federal Secretary - (elected 11/09/08)
J. Cahill	-	Federal President - (NSW elected 14/04/10)
A. Scott	-	Senior Federal Vice President - QLD (elected 14/04/10)
K. Batt	-	Federal Vice President- VIC (re-elected 19/03/12)
J. McMahon	-	Federal Vice President - SA (elected 23/06/08)
T. Lynch	-	Federal Vice President - TAS (re-elected 10/08/10)
T. Walkington	-	Federal Vice President - WA (re-elected 20/09/10)
J Cahill	-	Federal Vice President - NSW (re-elected 22/03/10)
S. Walsh	-	NSW Branch Delegate (elected 22/03/10)
V. Doogan	-	QLD Branch Delegate (re-elected 08/08/11)
L. Oxlad	-	SA Branch Delegate (re-elected 06/06/12)
J Gaines	-	WA Branch Delegate (elected 20/09/10)
P Lillywhite	-	VIC Branch Delegate (elected 02/06/08)
G.Ransley	-	TAS Branch Delegate (elected 10/08/10)

- (ii) The aggregate amount of remuneration paid to officers during the financial year is disclosed in the Income Statement under "Salaries & Wages" - Officers.

The aggregate amount paid during the financial year to a superannuation plan in connection with the retirement officers is disclosed in the Income Statement under "Superannuation - Officers".

- (iii) There were no other transactions between the officers of the Union other than those relating to their membership of the Union and the reimbursement by the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.

**COMMUNITY AND PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

NOTE 8 – CASH FLOW INFORMATION

(a) Reconciliation of Cash

Cash at the end of the financial year as shown in the cash flow statement is reconciled to the related items in the balance sheet as follows:

	2012	2011
	\$	\$
Cash on Hand	300	300
Cash at Bank	439,491	167,054
	<u>439,791</u>	<u>167,354</u>

(b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax

Profit from ordinary activities after income tax	(457,360)	(161,838)
Non-cash flows in profit from ordinary activities		
Depreciation	41,386	22,355
Loss on disposal	-	-
Changes in assets and liabilities:		
(Decrease)/Increase in Provision for Recreation L	25,202	12,596
(Decrease)/Increase in Provision for LSL	(10,267)	4,847
(Decrease)/Increase in Payables	85,014	5,298
Decrease/(Increase) in Receivables	30,520	(827)
Decrease/(Increase) in Prepayments	(3,750)	1,362
Net cash provided from operating activities	<u>(289,255)</u>	<u>(116,207)</u>

NOTE 9 – RECOVERY OF WAGES

The Union has not undertaken any recovery of wages activity during the financial year.

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF CPSU- SPSF GROUP- FEDERAL COUNCIL**



Scope

The financial report and Executive Committee's responsibility

We have audited the accompanying general purpose financial report of the Community and Public Sector Union, SPSF Group - Federal Council for the year ended 30 June 2012 comprising Profit and Loss Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Notes to and Forming Part of the Financial Statements, and Statement of Committee of Management.

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Email:
admin@bryanrush.com.au

The Union's Executive Committee is responsible for the preparation and true and fair presentation of the financial report and the information it contains. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit approach

Our audit has been conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material aspects, the financial report is presented fairly in accordance with statutory requirements so as to present a view which is consistent with our understanding of the Union's financial position and as represented by the results of its operations and cash flows.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Audit opinion

In our opinion,

- (a) the financial report is properly drawn up so as to present fairly the financial position of the Union as at 30 June 2012 and its performance for the year ended on that date;
- (b) the financial report is in accordance with the provisions of the Fair Work Act 2009. and Australian Accounting Standards.
- (c) complying with the requirements of Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

BRYAN RUSH & CO.
Chartered Accountants

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

David Conroy
Principal

Dated : 10 Oct 2012

**COMMUNITY PUBLIC SECTOR UNION
SPSF GROUP - FEDERAL COUNCIL**

CERTIFICATE OF THE SECRETARY

I, **David Carey**, being the Secretary of the Community and Public Sector Union, SPSF Group - Federal Council certify :

- (i) 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
- (ii) that the full report was provided to members on theday of 2012; and
- (iii) that the full report was presented to a meeting of the Committee of Management of the reporting unit on theday of2012; in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

Signature :

Date :