



**AUSTRALIAN INDUSTRIAL REGISTRY**

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Fax: (03) 9654 6672

Ms. Wendy Caird  
National Secretary  
CPSU, the Community and Public Sector Union  
National Secretariat  
Level 6, 191 Thomas Street  
SYDNEY NSW 2000

Dear Ms. Caird,

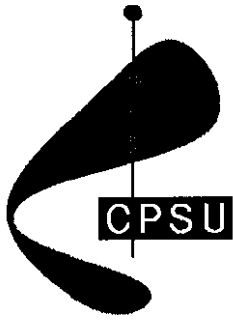
**Re: Financial statements for year ended 30 June 2001  
F2002/8**

I have received your letter dated 8 January 2002 and the financial statements of the National Officers Committee of the CPSU, the Community and Public Sector Union for year ended 30 June 2001. The documents were lodged in the Industrial Registry on 14 January 2002.

The documents have been filed.

Yours sincerely

Clency Lapierre  
Statutory Services Branch  
22 January, 2002



**Community & Public Sector Union**

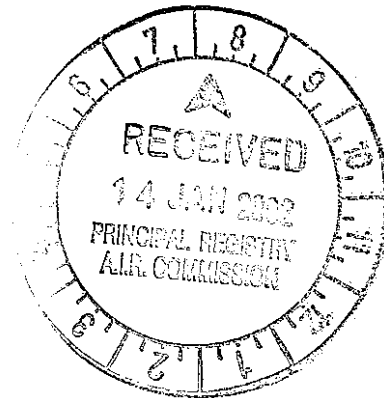
**National Officers Committee**

National Secretariat

Level 6, 191 Thomas St, Sydney, 2000

Tel: 1300 137 636 Fax: 02 8204 6978

Deputy Industrial Registrar  
Australian Industrial Registry  
Level 36, Nauru House  
80 Collins Street  
Melbourne 3000



Dear Sir,

**Re: Financial documents for the Year Ended 30 June 2001 - CPSU National Officers Committee**

I enclose copies of the financial statements for the CPSU National Officers Committee for the year ended 30 June 2001.

I hereby certify that the enclosed documents are copies of the documents presented to the CPSU National Officers Committee under Rule 17(e) of Chapter A concluded on 21 December 2001.

The NOC resolved:

"That the financial statements for the year ended 30 June 2001 as published to members of both Groups be received and copies now be lodged with the Industrial Registrar."

Yours sincerely

**Wendy Caird**  
**Joint National Secretary**

**8 January 2002**

cc: David Carey, Joint National Secretary

**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION  
NATIONAL OFFICERS COMMITTEE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2001**

**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION**  
**NATIONAL OFFICERS COMMITTEE**

**ACCOUNTING OFFICER'S STATEMENT**

I, Wendy Caird being the Officer appointed by the National Officers Committee for keeping the accounting records of the CPSU, the Community and Public Sector Union, National Officers Committee, certify that the number of members of the CPSU at 30 June 2001 was 167,556.

I hereby state that for the period 1 July 2000 to 30 June 2001

- (i) No funds were raised by compulsory levies or voluntary contributions from members.
- (ii) No moneys were paid by, or collected from members and no bank account was opened and operated.
- (iii) No loans or financial benefits were paid to any persons holding office in the National Officers Committee.
- (iv) The register of members of the CPSU was maintained in accordance with the Act.
- (v) There are no separate audited accounts to be submitted, as there have been no transactions made on behalf of the CPSU, National Officers Committee. Audited Accounts of the PSU Group and SPSF Group for the period 1<sup>st</sup> July 2000 to 30 June 2001 have been previously submitted by those respective Branches of the CPSU.
- (vi) All costs incurred by the operation of the CPSU, National Officers Committee, have been borne directly by the Groups in respect of their respective officials and staff.



Wendy Caird

Joint National Secretary

Dated at Sydney this <sup>18<sup>th</sup></sup> day of December 2001

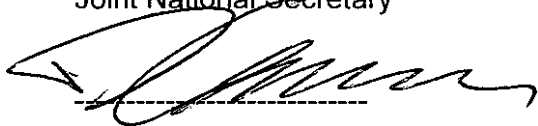
**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION,  
NATIONAL OFFICERS COMMITTEE  
COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We, Wendy CAIRD and David CAREY being two members of the National Officers Committee of the CPSU, the Community and Public Sector Union, do state on behalf of the National Officers Committee and in accordance with a resolution passed by the National Officers Committee, that:

- (i) The attached Accounting Officer's Statement is drawn up so as to give a true and fair view of the state of affairs and results of the Union for the period 1 July 2000 to 30 June 2001;
- (ii) Meetings of the National Officers Committee were held during the period 1<sup>st</sup> July 2000 to 30th June 2001 in accordance with the rules of the Union;
- (iii) To the knowledge of all members of the National Officers Committee, there have been no instances where records of the Union, that should be made available have been withheld from members;
- (iv) The Union in relation to the Auditors' report on the accounts and statements in respect of the immediately preceding financial year, complied with the provisions of Sec 279(1) and 279(6) of the Workplace Relations Act 1996.



Wendy Caird  
Joint National Secretary



David Carey  
Joint National Secretary

Dated at Sydney this 18<sup>th</sup> day of December 2001 .

**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION  
NATIONAL OFFICERS COMMITTEE**

**BALANCE SHEET AS AT 30 JUNE 2001**

	2001	2000
	\$	\$
<b>CURRENT ASSETS</b>		
Cash	0	0
Receivables	0	0
Other	0	0
	-----	-----
<b>TOTAL CURRENT ASSETS</b>	<b>0</b>	<b>0</b>
	-----	-----
<b>NON CURRENT ASSETS</b>		
Receivables	0	0
Other	0	0
Property, plant and equipment	0	0
Investments	0	0
	-----	-----
<b>TOTAL NON CURRENT ASSETS</b>	<b>0</b>	<b>0</b>
	-----	-----
<b>TOTAL ASSETS</b>	<b>0</b>	<b>0</b>
	-----	-----
<b>CURRENT LIABILITIES</b>		
Accounts Payable	0	0
Borrowings	0	0
Provisions	0	0
	-----	-----
<b>TOTAL CURRENT LIABILITIES</b>	<b>0</b>	<b>0</b>
	-----	-----
<b>NON CURRENT LIABILITIES</b>		
Accounts Payable	0	0
Borrowings	0	0
Provisions	0	0

**TOTAL NON CURRENT LIABILITIES**

-----  
0 0  
-----

**TOTAL LIABILITIES**

-----  
0 0  
-----

**NET ASSETS**

-----  
0 0  
=====

**ACCUMULATED FUNDS**

Reserves

0 0

General Fund Balance

0 0  
-----

**TOTAL ACCUMULATED FUNDS**

0 0  
=====

**To be read in conjunction with the Notes to and forming part of the 2000/2001 financial statements.**

**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION  
NATIONAL OFFICERS COMMITTEE**

**REVENUE AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2001**

	2001	2000
	\$	\$
Operating surplus/(deficit) before abnormal items	0	0
Abnormal items	0	0
	-----	-----
Operating surplus(deficit) after abnormal items	0	0
Accumulated surplus at the of the financial year	0	0
Transferred from Reserves	0	0
	-----	-----
Total available for Appropriation	0	0
Aggregate of amounts transferred to reserves	0	0
	-----	-----
Accumulated surplus/(deficit) at the end of the financial year	0	0
	=====	=====

**To be read in conjunction with the Notes to and forming part of the 2000/2001 financial statements.**



**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION**  
**NATIONAL OFFICERS COMMITTEE**

**NOTES TO AND FORMING PART OF THE 2000/2001 FINANCIAL STATEMENTS**

**NOTE 1: STATEMENT OF ACCOUNTING POLICIES**

The financial statements are a special purpose financial report that has been prepared in accordance with applicable Accounting Standards, other mandatory professional reporting requirements and the Workplace Relations Act 1996.

The financial statements have also been prepared on the basis of historical costs and do not take into account changing money values or, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the material accounting policies adopted by the Union in the preparation of the financial statements.

**(a) Basis of Preparation**

On 1 July 1994, the Public Sector, Professional, Scientific, Research, Technical, Communications, Aviation and Broadcasting Union amalgamated with The State Public Service Federation to form CPSU, the Community and Public Sector Union.

The CPSU consists of two Groups, namely the PSU Group and the SPSF Group.

The PSU Group consists of:

1. All members who immediately prior to the date of amalgamation were members of the PSU;
2. All persons who are eligible to the join the Union under Part 1 of Rule 3; and
3. All members allocated to the Group by decision of the National Officers' Committee.

All Branches and Divisions of the PSU existing immediately prior to the date of amalgamation became from that day Branches and Divisions of the PSU Group.

The SPSF Group consists of:

1. All members who immediately prior to the date of amalgamation were members of the SPSF;
2. All persons who are eligible to join under Part 11 of Rule 3; and
3. All members allocated to the Group by decision of the National Officers' Committee.

All Branches and Sub-Branches of the SPSF existing immediately prior to the date of amalgamation became from that day Branches and Sub-Branches of the SPSF Group.

The results of the PSU Group and the SPSF Group do not form part of the accounts as they maintain separate records and prepare their own financial statements that are separately audited.

During the period 1 July 2000 to 30 June 2001 meetings were held of the National Officers' Committee, however, no financial transactions occurred and no bank account was opened. As such the financial statements show zero amounts.

**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION**  
**NATIONAL OFFICERS COMMITTEE**

**NOTES TO AND FORMING PART OF THE 2000/2001 FINANCIAL STATEMENTS CONT'D**

**NOTE 2: INFORMATION TO BE PROVIDED TO MEMBERS OR THE REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996 the attention of the members is drawn to the provisions of Sub-sections (1), (2) and (3) of Section 274, which reads as follows:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under Sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under Sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

**NOTE 3: RELATED PARTY INFORMATION**

There were no salaried elected officials employed by the National Officers Committee at any time during the period.



**Haines Norton Chartered Accountants**

4th Floor, 50 Margaret Street,  
Sydney, NSW 2000  
GPO Box 4137, Sydney NSW 2001  
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hnsydney@hainesnorton.com.au  
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Partners: J.B.B. Treatt  
F. Giannuzzi  
M.D. Nicholaeff  
M.J. Coughtrey  
S.P. Guthrie  
Consultants: A.W. Bathgate  
J.W. Beale

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION,  
NATIONAL OFFICERS COMMITTEE**

**Scope**

We have audited the special purpose financial report of CPSU, The Community and Public Sector Union, National Officers Committee as set out on pages 4 to 9. The National Officers committee is responsible for the preparation of the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements are appropriate to meet the requirements of the Workplace Relations Act 1996 and the needs of the members. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Committee. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to the needs of the members.

The financial report has been prepared for distribution to the members for the purpose of fulfilling the Committee's financial reporting requirements under the Workplace Relations Act, 1996. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, the evaluation of significant accounting estimates, examination of the rules of the Union governing the operation of the National Officers Committee and the minutes and other decisions taken by the National Officers Committee during the year ended 30 June 2001. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements.

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

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## Audit Opinion

In our opinion with regard to the requirements of section 271(1)(a) of the Workplace Relations Act 1996, the financial statements of CPSU, The Community and Public Sector Union National Officers Committee for the year ended 30 June 2001 are properly drawn up:

- (i) so as to give a true and fair view, in accordance with the accounting policies described in Note 1 to the financial statements of the matters required by the Workplace Relations Act, 1996 to be dealt with in the financial statements.
- (ii) there were no financial affairs (including transactions) in respect of the of CPSU, The Community and Public Sector Union National Officers Committee during the financial year ended 30 June 2001 once the financial affairs (including transactions) of its branches (including the PSU Group and the SPSF Group) are excluded.
- (iii) in regard to Chapter A, rules 15 and 20 of the rules of the of CPSU, The Community and Public Sector Union National Officers Committee has not collected any levies during the relevant years covering the two years for submission by the Accounting Officer to the National Officers Committee.
- (iv) the audited accounts of the two Groups – as already lodged for the respective year – together form the full financial transactions of the Federal bodies of the of CPSU, The Community and Public Sector Union National Officers Committee, and that there are no separate financial accounts for the of CPSU, The Community and Public Sector Union National Officers Committee as it has not collected any levies from the two Groups.
- (v) by agreement between the Groups, any costs of the operation of the of CPSU, The Community and Public Sector Union National Officers Committee were borne directly by the Groups in respect of their respective officials and staff.

  
M D Nicholaeff

Partner

Dated this 11<sup>th</sup> of December 2001

  
HAINES NORTON

Chartered Accountants

**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION  
NATIONAL OFFICERS COMMITTEE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2001**

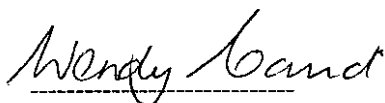
**Summary version**

**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION,  
NATIONAL OFFICERS COMMITTEE**

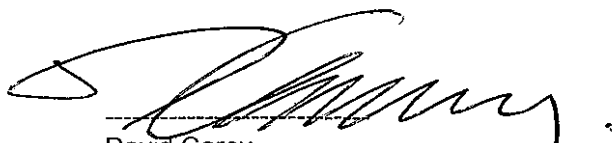
**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We, Wendy CAIRD and David CAREY being two members of the National Officers Committee of the CPSU, the Community and Public Sector Union, do state on behalf of the National Officers Committee and in accordance with a resolution passed by the National Officers Committee, that:

- (i) The attached Accounting Officer's Statement is drawn up so as to give a true and fair view of the state of affairs and results of the Union for the period 1 July 2000 to 30 June 2001;
- (ii) Meetings of the National Officers Committee were held during the years 1<sup>st</sup> July 2000 to 30th June 2001 in accordance with the rules of the Union;
- (iii) To the knowledge of all members of the National Officers Committee, there have been no instances where records of the Union, that should be made available have been withheld from members;
- (iv) The Union has in relation to the Auditors' report on the accounts and statements in respect of the immediately preceding financial year, complied with the provisions of Sec 279(1) and 279(6) of the Workplace Relations Act 1996.



Wendy Caird  
Joint National Secretary



David Carey  
Joint National Secretary

Dated at Sydney this <sup>18<sup>th</sup></sup> day of December 2001

**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION  
NATIONAL OFFICERS COMMITTEE**

**REVENUE AND EXPENDITURE ACCOUNT FOR THE YEAR  
ENDED 30 JUNE 2001**

	2001	2000
	\$	\$
Operating surplus/(deficit) before abnormal items	0	0
Accumulated surplus at the of the financial year	0	0
Transferred from Reserves	0	0
Accumulated surplus/(deficit) at the end of the financial year	----- 0	----- 0

**To be read in conjunction with the Notes to and forming part of the 2000/2001 financial statements.**

**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION  
NATIONAL OFFICERS COMMITTEE**

**BALANCE SHEET AS AT 30TH JUNE 2001**

	2001	2000
	\$	\$
<b>TOTAL ASSETS</b>	0	0
<b>TOTAL LIABILITIES</b>	0	0
<b>NET ASSETS</b>	0	0
<b>TOTAL ACCUMULATED FUNDS</b>	0	0

**To be read in conjunction with the Notes to and forming part of the 2000/2001 financial statements.**



**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION  
NATIONAL OFFICERS COMMITTEE**

**NOTES TO AND FORMING PART OF THE 2000/2001 FINANCIAL STATEMENTS**

**NOTE 1: STATEMENT OF ACCOUNTING POLICIES**

The financial statements are a special purpose financial report that has been prepared in accordance with applicable Accounting Standards, other mandatory professional reporting requirements and the Workplace Relations Act 1996.

The financial statements have also been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the material accounting policies adopted by the Union in the preparation of the financial statements.

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The CPSU consists of two Groups, namely the PSU Group and the SPSF Group.

The PSU Group consists of:

1. All members who immediately prior to the date of amalgamation were members of the PSU;
2. All persons who are eligible to join the Union under Part I of Rule 3; and
3. All members allocated to the Group by decision of the National Officers Committee.

All Branches and Divisions of the PSU existing immediately prior to the date of amalgamation became from that day Branches and Divisions of the PSU Group.

The SPSF Group consists of:

1. All members who immediately prior to the date of amalgamation were members of the SPSF;
2. All persons who are eligible to join the Union under Part II of Rule 3; and
3. All members allocated to the Group by decision of the National Officers Committee.

All Branches and Sub-Branches of the SPSF existing immediately prior to the date of amalgamation became from that day Branches and Sub-Branches of the SPSF Group.

The results of the PSU Group and the SPSF Group do not form part of these accounts as they maintain separate records and prepare their own financial statements that are separately audited.

During the period 1 July 2000 to 30 June 2001 meetings were held of the National Officers Committee, however, no financial transactions occurred and no bank account was opened. As such the financial statements show zero amounts.

**NOTE 2: INFORMATION TO BE PROVIDED TO MEMBERS OR THE REGISTRAR**

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- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under Sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under Sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

**NOTE 3: RELATED PARTY INFORMATION**

There were no salaried elected officials employed by the National Officers Committee at any time during the period.

**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION  
NATIONAL OFFICERS COMMITTEE**

**ACCOUNTING OFFICER'S STATEMENT**

I, Wendy Caird being the Officer appointed by the National Officers Committee for keeping the accounting records of the CPSU, the Community and Public Sector Union, National Officers Committee, certify that the number of members of the CPSU at 30 June 2001 was 167,556.

I hereby state that for the period 1<sup>st</sup> July 2000 to 30<sup>th</sup> June 2001

- (i) No funds were raised by compulsory levies or voluntary contributions from members.
- (ii) No moneys were paid by, or collected from members and no bank account was opened and operated.
- (iii) No loans or financial benefits were paid to any persons holding office in the National Officers Committee.
- (iv) The register of members of the CPSU was maintained in accordance with the Act.
- (v) There are no separate audited accounts to be submitted, as there have been no transactions made on behalf of the CPSU, National Officers Committee. Audited Accounts of the PSU Group and SPSF Group for the period 1<sup>st</sup> July 2000 to 30 June 2001 have been previously submitted by those respective Branches of the CPSU.
- (vi) All costs incurred by the operation of the CPSU, National Officers Committee, have been borne directly by the Groups in respect of their respective officials and staff.

  
Wendy Caird  
Joint National Secretary

Dated at Sydney this 18<sup>th</sup> day of December 2001



**Haines Norton Chartered Accountants**

4th Floor, 50 Margaret Street,  
Sydney, NSW 2000  
GPO Box 4137, Sydney NSW 2001  
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S.P. Guthrie  
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**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION,  
NATIONAL OFFICERS COMMITTEE**

**Scope**

We have audited the special purpose financial report of CPSU, The Community and Public Sector Union, National Officers Committee as set out on pages 4 to 9. The National Officers committee is responsible for the preparation of the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements are appropriate to meet the requirements of the Workplace Relations Act 1996 and the needs of the members. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Committee. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to the needs of the members.

The financial report has been prepared for distribution to the members for the purpose of fulfilling the Committee's financial reporting requirements under the Workplace Relations Act, 1996. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, the evaluation of significant accounting estimates, examination of the rules of the Union governing the operation of the National Officers Committee and the minutes and other decisions taken by the National Officers Committee during the year ended 30 June 2001. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements.

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

.../2

## Audit Opinion

In our opinion with regard to the requirements of section 271(1)(a) of the Workplace Relations Act 1996, the financial statements of CPSU, The Community and Public Sector Union National Officers Committee for the year ended 30 June 2001 are properly drawn up:

- (i) so as to give a true and fair view, in accordance with the accounting policies described in Note 1 to the financial statements of the matters required by the Workplace Relations Act, 1996 to be dealt with in the financial statements.
- (ii) there were no financial affairs (including transactions) in respect of the of CPSU, The Community and Public Sector Union National Officers Committee during the financial year ended 30 June 2001 once the financial affairs (including transactions) of its branches (including the PSU Group and the SPSF Group) are excluded.
- (iii) in regard to Chapter A, rules 15 and 20 of the rules of the of CPSU, The Community and Public Sector Union National Officers Committee has not collected any levies during the relevant years covering the two years for submission by the Accounting Officer to the National Officers Committee.
- (iv) the audited accounts of the two Groups – as already lodged for the respective year – together form the full financial transactions of the Federal bodies of the of CPSU, The Community and Public Sector Union National Officers Committee, and that there are no separate financial accounts for the of CPSU, The Community and Public Sector Union National Officers Committee as it has not collected any levies from the two Groups.
- (v) by agreement between the Groups, any costs of the operation of the of CPSU, The Community and Public Sector Union National Officers Committee were borne directly by the Groups in respect of their respective officials and staff.

  
M D Nicholaeff

Partner

Dated this 16<sup>th</sup> of December 2001

  
HAINES NORTON

Chartered Accountants