



Australian Government
Australian Industrial Registry

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80 Collins Street, Melbourne, VIC 3000
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Mr. A. O'Connell
National Secretary
CPSU, the Community and Public Sector Union
National Secretariat
Level 6, 191 Thomas Street
SYDNEY NSW 2000

Dear Mr O'Connell,

**Re: Financial statements for years ended 30 June 2002 and 30 June 2003
FR2002/871 & FR2003/375**

I have received your letter dated 28 July 2004 and the financial statements of the National Officers Committee of the CPSU, the Community and Public Sector Union for years ended 30 June 2002 and 30 June 2003. The documents were lodged in the Industrial Registry on 2 August 2004.

The documents have been filed.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Clency Lapierre', written in a cursive style.

Clency Lapierre
Statutory Services Branch
2 August 2004

cc: Mr David Carey, Federal Secretary, SPSF Group



Community & Public Sector Union

National Officers' Committee

Level 6, 191 Thomas St, Sydney, NSW 2000
Telephone: 1300 137 636 Fax: (02) 8204 6978

28 July 2004

Clency Lapierre
Team Manager
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000

Re: FR2002/871 and FR2003/375

CPSU, the Community and Public Sector Union - National Officers Committee - Outstanding Financial Documents - Workplace Relations Act 1996

I enclose copies of the financial statements for the CPSU National Officers' Committee for the years ended 30 June 2002 and 30 June 2003, as per your request dated 20 July 2004.

Yours faithfully,

Adrian O'Connell
Joint National Secretary / National Officers' Committee

cc: David Carey, Joint National Secretary



Australian Government
Australian Industrial Registry

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
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Fax: (03) 9654 6672

Ref: FR2002/871 & FR2003/375 -[090V]

Mr Adrian O'Connell
National Secretary
CPSU, the Community and Public Sector Union
PSU Group
By email

Mr David Carey
Federal Secretary
CPSU, the Community and Public Sector Union
SPSF Group
By email

Dear Mr O'Connell and Mr Carey

**Re: CPSU, the Community and Public Sector Union - National Officers Committee
Outstanding Financial Documents - *Workplace Relations Act 1996***

Our records show you have not lodged in the Industrial Registry information about the National Officers Committee for the years ended 30 June 2002 and 30 June 2003.

I have previously discussed this matter with various officers of the organisation and more recently with Mr Steve Ramsay of your office. I suggested that as the rules indicate that the National Officers Committee does not have custody or control of any funds, the organisation might consider seeking an exemption from the requirements that financial documents be lodged by an "organisation" on the grounds that all costs incurred by the operation of the National Officers Committee are borne directly by the PSU Group and the SPSF Group in respect of their respective officers and staff.

Please lodge the outstanding information *before 30 July 2004*.

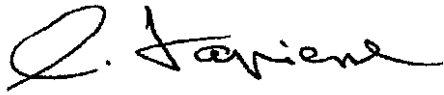
As you would be aware the financial reporting obligations of the Act have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003. Part IX, Division 11 of the Act continues to apply in relation to a financial year that ended on 30 June, 2003 or earlier. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that started on or after 1 July 2003.

We will write to you soon about what you must do for the financial year which has just ended. Until we do so you should discuss the new requirements with your accountant or auditor.

You may contact me on (03) 8661 7787 if you wish to discuss this letter.

In reply please quote: **FR2003/375**.

Yours sincerely

A handwritten signature in black ink, appearing to read "Clency Lapierre". The signature is fluid and cursive, with a large initial "C" and "L".

Clency Lapierre

Team Manager

E-mail: clency.lapierre@air.gov.au

20 July, 2004

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2003**

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

ACCOUNTING OFFICER'S STATEMENT

I, Adrian O'Connell 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 2002 was **168,991**

I hereby state that for the period 1 July 2002 to 30 June 2003

- (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 1st July 2001 to 30 June 2002 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.



Adrian O'Connell
Joint National Secretary

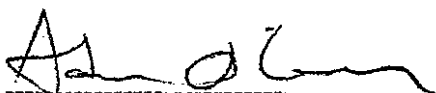
Dated at Sydney this **21st** day of **JULY** 2004

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


COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Adrian O'CONNELL 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 2002 to 30 June 2003;
- (ii) Meetings of the National Officers Committee were held during the period 1st July 2002 to 30th June 2003 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.



Adrian O'Connell
Joint National Secretary



David Carey
Joint National Secretary

Dated at Sydney this 21ST day of JULY 2004.

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

BALANCE SHEET AS AT 30 JUNE 2003

	2003	2002
	\$	\$
CURRENT ASSETS		
Cash	0	0
Receivables	0	0
Other	0	0
	-----	-----
TOTAL CURRENT ASSETS	0	0
	-----	-----
NON CURRENT ASSETS		
Receivables	0	0
Other	0	0
Property, plant and equipment	0	0
Investments	0	0
	-----	-----
TOTAL NON CURRENT ASSETS	0	0
	-----	-----
TOTAL ASSETS	0	0
	-----	-----
CURRENT LIABILITIES		
Accounts Payable	0	0
Borrowings	0	0
Provisions	0	0
	-----	-----
TOTAL CURRENT LIABILITIES	0	0
	-----	-----
NON CURRENT LIABILITIES		
Accounts Payable	0	0
Borrowings	0	0
Provisions	0	0
	-----	-----
TOTAL NON CURRENT LIABILITIES		00
	-----	-----
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 2002 / 2003 financial statements.

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

**REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2003**

	2003 \$	2002 \$
Operating surplus/ (deficit)	0	0
	-----	-----
Operating surplus (deficit)	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 2002 / 2003 financial statements.

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

NOTES TO AND FORMING PART OF THE 2002 / 2003 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:

- (i) All members who immediately prior to the date of amalgamation were members of the PSU;
- (ii) All persons who are eligible to join the Union under Part 1 of Rule 3; and
- (iii) 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:

- a. All members who immediately prior to the date of amalgamation were members of the SPSF;
- b. All persons who are eligible to join under Part 11 of Rule 3; and
- c. 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 2002 to 30 June 2003 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 2002 / 2003 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.

**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 3 to 8. 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 members, or for any purpose other than 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 Officer Committee during the year ended 30 June 2003. These procedures have been undertaken to form an opinion whether, in all material aspects, 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.

Audit Opinion

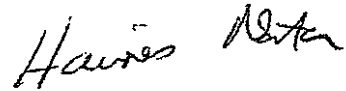
In our opinion with regards to the requirements of section 271(1)(a) of the Workplace Relations Act 1996, the financial statements of CPSU, The Community and Public Sector Union National Officers Committee for the year ended 30 June 2003 are properly drawn up:

- (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 2003 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 12 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



HAINES NORTON
Chartered Accountants

Dated this 23 July 2004