



Public Service Association of SA Inc
Community and Public Sector Union · SA Branch · SPSF Group

1st September 2004

Mr Clency Lapierre
Australian Industrial Registry
GPO Box 19945
MELBOURNE VIC 3001

Dear Mr Lapierre

RE: CPSU/(SPSF GROUP) - SA BRANCH FINANCIAL STATEMENTS AS AT 30 JUNE 2004

Please find attached the audited financial statements of the above Union as at 30th June 2004.

I certify that the attached financial statements were adopted by the Branch Council of the CPSU/(SPSF Group) - SA Branch on 2nd August 2004 and were then presented to and accepted by the Annual General Meeting of the CPSU/(SPSF Group) - SA Branch on Thursday 26th August 2004.

Yours faithfully

JAN MCMAHON
BRANCH SECRETARY





Public Service Association of SA Inc
Community and Public Sector Union · SA Branch · SPSF Group

CERTIFICATE OF SECRETARY

S268 of Schedule 1B Workplace Relations Act 1996

I, Jan McMahon being the Branch Secretary of the CPSU/ (SPSF Group) - SA Branch certify;

- that the documents lodged herewith are copies of the full report, referred to in S268 of the RAO Schedule; and
- that the full report was provided to members on 9th August 2004; and
- that the full report was presented to the Annual General Meeting of members of the reporting unit on 26th August 2004, in accordance with Section 266 of the RAO Schedule.

JAN MCMAHON
BRANCH SECRETARY

21/9/04
Date:



Public Service Association of SA Inc
Community and Public Sector Union · SA Branch · SPSF Group

OPERATING REPORT

S254 of Schedule 1B Workplace Relations Act 1996

I, Jan McMahon being the Branch Secretary of the CPSU/ (SPSF Group) - SA Branch state;

- (a) Principal activities are Industrial matters on behalf of members.
- (b) Financial affairs. No significant changes.
- (c) Resignation procedure. Written advice to Branch Secretary.
- (d) Superannuation Trustees;
 - Jan McMahon, Branch Secretary - Superannuation Funds Management Corporation, State Superannuation Board
 - Lindsay Oxlad, President - Statewide Superannuation Trust
- (e) Number of members, fifteen thousand, three hundred and eleven (15,311).
- (f) Number of employees, forty three (43).

JAN MCMAHON
BRANCH SECRETARY

21/9/04
Date:

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
THE COMMUNITY AND PUBLIC SECTOR UNION / SPSF GROUP
SOUTH AUSTRALIAN BRANCH**

Scope

The Financial report and Councillors' responsibility

The financial report of The Community and Public Sector Union/SPSF Group South Australian Branch ("the Branch") comprises the statement of financial performance, statement of financial position, statement of cash flows, accompanying notes, and the certificate by the branch council for the financial year ended 30 June 2004. The Branch's Councillors are responsible for the financial report in accordance with Schedule 1B of the Workplace Relations Act. 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

We conducted an independent audit in order to express an opinion to the members of the Branch. Our audit was conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected. We performed procedures to assess whether in all material respects, the financial report presents fairly in accordance with Schedule 1B of the Workplace Relations Act, Australia Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the Branch's financial position, and of its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Councillors.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Independence

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

Audit Opinion

In our opinion:

- (i) the organisation kept satisfactory accounting records, including:
 - (a) records of the sources and nature of the income of the Branch (including income from members);
 - (b) records of the nature and purposes of the expenditure of the organisation.
- (ii) the general purpose financial reports prepared under section 253 of Schedule 1B of the Workplace Relations Act were properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the branch at 30 June 2004; and
 - (b) the income and expenditure, surplus/(deficit) and cash flows of the branch.
- (iii) the financial report is in accordance with
 - (a) the provisions of Schedule 1B of the Workplace Relations Act.
 - (b) the provisions of the branch rules; and
 - (c) applicable Australia Accounting Standards and other mandatory professional reporting requirements in Australia.

KPMG

KPMG

[Signature]

IK Footer

Partner & Registered

Company Auditor

Date at Adelaide this *SECOND* day of August 2004.

THE COMMUNITY AND PUBLIC SECTOR UNION / SPSF GROUP

SOUTH AUSTRALIAN BRANCH

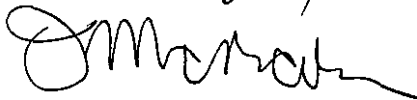
COMMITMENT BY MANAGEMENT

I, JAN MCMAHON being the officer responsible for keeping the accounting records of THE COMMUNITY AND PUBLIC SECTOR UNION / SPSF GROUP SOUTH AUSTRALIAN BRANCH certify that as at 30 June, 2004 the number of members of the Branch was 15,311.

In my opinion,

- (i) The attached financial report is drawn up so as to present a true and fair view of the income and expenditure, surplus/(deficit) and cash flows of the branch for the financial year ended 30 June 2004 and the financial affairs of the branch at 30 June 2004;
- (ii) a record has been kept of all moneys paid by, or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (v) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation;
- (vi) the register of members of the branch was maintained in accordance with Schedule 1B of the Workplace Relations Act ;

Dated at Adelaide this *SEVEN* day of August 2004.



JAN MCMAHON
BRANCH SECRETARY

THE COMMUNITY AND PUBLIC SECTOR UNION / SPSF GROUP

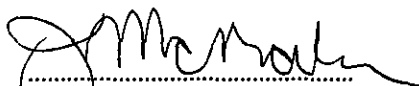
SOUTH AUSTRALIAN BRANCH

COMMITMENT BY MANAGEMENT

We, Jan McMahon and Jeffrey Hadaway, being two members of the Council of THE COMMUNITY AND PUBLIC SECTOR UNION / SPSF GROUP SOUTH AUSTRALIAN BRANCH, do state on behalf of the Council, and in accordance with a resolution passed by the council, that:-

- (i) The attached financial report is drawn up so as to present a true and fair view of the statement of financial performance, statement of financial position and cash flows of the branch for the financial year ended 30 June 2004;
- (ii) in the opinion of the council, meetings of the council were held during the year ended 30 June, 2004, in accordance with the rules of the Branch;
- (iii) to the knowledge of any member of the Council, there have been no instances where records of the Branch or other documents, not being documents containing information made available to a member of the Branch under Section 272 Reference Schedule 1B of the Workplace Relations Act , or copies of those records or other documents, or copies of the Rules of the Branch, have not been furnished, or made available, to members in accordance with the requirements of Schedule 1B of the Workplace Relations Act , the Regulations thereto, or the Rules of the Branch;
- (iv) the Branch has complied with subsections 265 and 266 Reference Schedule 1B of the Workplace Relations Act , in relation to the financial accounts in respect of the year ended 30 June 2003 and the Auditor's report thereon;
- (v) the financial report has been made out in accordance with applicable Australian Accounting Standards.

Dated at Adelaide this SECOND day of August 2004.


.....
JAN MCMAHON


.....
JEFFREY HADAWAY

THE COMMUNITY AND PUBLIC SECTOR UNION / SPSF GROUP

SOUTH AUSTRALIAN BRANCH

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE, 2004

	2004 \$	2003 \$
Membership contributions	225,711	216,354
Other contributions	-	-
Interest received	<u>536</u>	<u>448</u>
Total Revenue	<u>226,247</u>	<u>216,802</u>
Audit fees	2,000	1,950
Affiliation Fees ACTU	31,495	30,796
Bank charges and stamp duty	17	16
Bank debits tax	68	75
EDP costs	8,928	3,127
Financial institutions duty	-	-
Legal fees	-	-
National Campaign Costs	1,081	3,437
Staff salaries paid	13,889	29,048
Staff salaries recovered	(13,889)	(29,048)
Capitation fee paid to Federal Office	<u>183,522</u>	<u>175,914</u>
Total expenditure	<u>227,111</u>	<u>215,315</u>
Net surplus/(deficit) for year	5 <u>(864)</u>	<u>1,487</u>

The accompanying notes form part of these accounts

THE COMMUNITY AND PUBLIC SECTOR UNION / SPSF GROUP

SOUTH AUSTRALIAN BRANCH

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2004

	Note	2004 \$	2003 \$
Current Assets			
Cash at Bank		117,965	119,005
Accounts receivable		<u>4,469</u>	<u>4,573</u>
Total Assets		<u>122,434</u>	<u>123,578</u>
Current Liabilities			
Creditors and borrowings		<u>2,454</u>	<u>2,734</u>
Total Liabilities		<u>2,454</u>	<u>2,734</u>
Net Assets		<u>119,980</u>	<u>120,844</u>
Members Funds			
General Fund	5	<u>119,980</u>	<u>120,844</u>

The accompanying notes form part of these accounts

THE COMMUNITY AND PUBLIC SECTOR UNION / SPSF GROUP

SOUTH AUSTRALIAN BRANCH

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2004

	Note	2004 \$	2003 \$
Cash flows from operating activities			
Receipts from members and associated body		270,508	259,750
Receipts from others		-	-
Interest received		536	448
Payments to associated bodies		(270,072)	(248,931)
Payments to suppliers		<u>(2,012)</u>	<u>(9,567)</u>
Net cash provided by operating activities	3	<u>(1,040)</u>	<u>1,700</u>
Increase(decrease) in cash held		(1,040)	1,700
Cash at beginning of financial year		<u>119,005</u>	<u>117,305</u>
Cash at end of financial year	4	<u><u>117,965</u></u>	<u><u>119,005</u></u>

The accompanying notes form part of these accounts

THE COMMUNITY AND PUBLIC SECTOR UNION / SPSF GROUP

SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE, 2004

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(a) The financial report is a general purpose financial report which has been prepared in accordance with the Accounting Standards, Urgent Issues Group Consensus Views, the Schedule 1B of the Workplace Relations Act, and other requirements of the law.

It has been prepared on the basis of historical costs and, except where stated, does not take into account changing money values.

The accounting policies have been consistently applied and, except where there is a change in accounting policy, are consistent with those of the previous year.

(b) Trade debtors are usually settled within 30 to 60 days, and are carried at amounts due. The collectibility of debts is assessed at balance date.

(c) Liabilities are recognised for amounts to be paid in the future for goods or services received, whether or not billed to the organisation. Trade accounts payable are usually settled within 30 days.

(d) Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the statement of financial position. Cashflows are included in the statement of cashflows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cashflows.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of Schedule 1B of the Workplace Relations Act, the attention of members is drawn to the provisions of subsections (1), (2), (3), (4), (5), and (6) of Section 272, which reads 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 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) A Registrar may only make an application under subsection (1) at the request of a member of the reporting unit concerned, and the Registrar must provide to a member information received because of an application made at the request of the member.
- (5) A general purpose financial report prepared under section 253, a concise report prepared under section 265 and a report prepared under section 270(4) must include a notice drawing attention to subsections (1), (2) and (3) of this section and setting out those subsections.
- (6) Without limiting the information that may be prescribed under subsection (1), the information prescribed must include details (including the amount) of any fees paid by the reporting unit for payroll deductions services provided by a person who is an employer of:
 - (a) the member making the application for the information; or
 - (b) the member at whose request the application was made.

THE COMMUNITY AND PUBLIC SECTOR UNION / SPSF GROUP

SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE, 2004

	2004 \$	2003 \$
3. Reconciliation of net cash provided by operating activities with operating surplus		
Operating surplus/(deficit)	(864)	1,487
(Increase)/Decrease in accounts receivable		
Current	104	1,092
Increase/(decrease) in creditors & borrowings		
Current	<u>(280)</u>	<u>(879)</u>
Net cash provided by/(used in) operating activities	<u><u>(1,040)</u></u>	<u><u>1,700</u></u>
4. Reconciliation of cash		
Cash at bank	<u><u>117,965</u></u>	<u><u>119,005</u></u>
5. General fund		
General Fund at beginning of year	120,844	51,705
Initial adoption of AASB 1044 "Provision, Contingent Liabilities and Contingent Assets"	-	67,652
Net surplus/(deficit) attributable to members	<u>(864)</u>	<u>1,487</u>
General fund at end of year	<u><u>119,980</u></u>	<u><u>120,844</u></u>

THE COMMUNITY AND PUBLIC SECTOR UNION / SPSF GROUP

SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE, 2004

6. RELATED PARTY DISCLOSURES

(a) Councillors

The names of each person holding the position of councillor during the financial year are listed below. The persons listed held the position for the whole year unless otherwise stated.

Beck	Andrew	
Bertossa	Peter	01/07/03-17/06/04
Bryant	Lynn	
Callaghan	Stephen	from 07/06/04
Gale	Jeanette	
Griffiths	Michael	
Evans	Michele	20/11/03-17/06/04
Hall	Christopher	from 17/06/04
Hadaway	Jeffrey	
Henderson	Sharon	
Hewish	Peter	
Hindmarch	Janice	from 17/06/04
Howell	Bernadette	
Hughes	Lesley	
Jarrett	Christine	
Kitchin	Neville	
Krieg	Karen	01/07/03-07/06/04
Lee	Jenny	
Martin	Bev	
Martin	Jo-anne	from 17/06/04
McMahon	Jan	
Milburn	Cheryl	01/07/03-20/11/03
Morrison	Rodney	01/07/03-29/08/03
Oxlad	Lindsay	
Di Pardo	Sonia	from 07/06/04
Pettinger	David	01/07/03-17/06/04
Rankine	Di	
Reilly	Peter	
Rust	Stephen	
Stevenson	Gerry	
Townsend	Malcolm	
Warner	Margaret	
Weber	Linda	
Williams	Wendy	from 17/06/04
Wilkinson	Marissa	
Wilson	Rosanne	

(b) Councillors' remuneration

No amounts were paid to councillors during the financial year.



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Ms Jan McMahon
Branch Secretary
CPSU, the Community and Public Sector Union - SPSF Group
South Australian Branch
GPO Box 2170
ADELAIDE SA 5001

Dear Ms McMahon,

**Re: Financial reports for year ended 30 June 2004 - FR2004/440
Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)**

Receipt is acknowledged of the financial reports of the South Australian Branch of the SPSF Group of the CPSU, the Community and Public Sector Union for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 16 September 2004.

The documents have been filed.

I direct your attention to the following comments concerning the reports and the financial reporting obligations under the RAO Schedule. Please note that these matters are generally advised for assistance in the future preparation of financial reports. With the exception of the comments concerning the committee of management statement, no further action is required in respect of the subject documents.

Auditor's report

The opinion of the auditor made under the auditor's report is expressed in terms previously required under the *Workplace Relations Act 1996*. The RAO Schedule, under subsection 257(5), now sets out the matters upon which an auditor is required to make an opinion. The following wording would satisfy the requirements of the Schedule:

"In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements of the RAO Schedule."

For the purpose of providing information and advice regarding this matter, a copy of this letter has been forwarded to the reporting unit's auditor.

Operating report

The following defects or deficiencies are contained in this report:

Review of principal activities:

The report should have contained a review of the reporting unit's principal activities during the financial year, the results of those activities and any significant changes in the nature of the activities. (emphasis added). The information provided does not sufficiently address these matters.

Right of members to resign:

Subsection 254(2)(c) requires the operating report to "give details" of the right of members to resign from the reporting unit under section 174 of the RAO Schedule. The information currently given does not sufficiently indicate that entitlement. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule which makes such provision. Alternatively, the text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 8 of the SPSF Group Rules is applicable.

Prescribed information:

Subsection 254(2)(f) requires the operating report to contain any prescribed information. Under regulation 159 of the *RAO Regulations* such information includes the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position. [see subregulation 159(c)]

The operating report lodged on this occasion did not contain the required details in relation to the committee of management. However, I note that the information has been included under note 6 of the notes to the financial reports. In future, in order to fully comply with subregulation 159(c) that information should appear in the operating report.

Date of report:

The operating report is dated 2 September 2004. However, the secretary's certificate indicates that the full report was provided to members on 9 August 2004. Under subsection 265(1)(a) a full report includes a copy of the operating report to which the full report relates. Accordingly, in future, the operating report should be prepared and dated prior to its provision to the members of the reporting unit.

Committee of management statement

It would appear that the document lodged under the title "Commitment by Management" and signed by two members of the reporting unit has been prepared pursuant to the former requirements of the Act in relation to the lodgement of a committee of management certificate. Under paragraph 17 of the Industrial Registrar's reporting guidelines, determined in accordance with section 255 of the RAO Schedule, the committee of management statement must include declarations as to whether in the opinion of the committee of management:

- (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 Industrial Registrar;*

- (c) *the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;*
- (d) *there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and*
- (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 RAO Schedule and the RAO Regulations; 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 a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and*
 - (vi) *there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.*

In addition to these requirements, the committee of management statement must be made in accordance with such resolution passed by the committee in relation to the matters requiring declaration, specify the date of the resolution and be signed by a designated officer within the meaning of section 243 of the RAO Schedule.

The statement lodged with the abovementioned reports did not include declarations in relation to the majority of matters required. Accordingly, you are requested to arrange for the committee of management to pass an appropriate resolution authorising the signing of a statement for lodgement in the Registry as soon as possible.

Accounting officer's certificate

A second document lodged under the title "Commitment by Management" appears to replicate the accounting officer's certificate previously required under subsection 273(2) of the Act. Please note that there is no requirement under the RAO Schedule to lodge an accounting officer's certificate.

Notes to accounts

Information to be provided to members

Note 2 of the notes to and forming part of the financial reports correctly draws the attention of members of the reporting unit to section 272 of the RAO Schedule. However, under subsection 272(5), such notice requires the inclusion of subsections 272(1), (2) and (3) only. In future, reference to subsections 272(4), (5) and (6) may be excluded.

Timelines

Copies of reports to be provided to members

Subsection 265(5)(a) of the RAO Schedule requires copies of the full report to be provided to members 21 days before the general meeting at which the report is to be presented. According to the information contained in the Secretary's certificate, the full report of the reporting unit was provided to members on 9 August 2004 and presented to the Annual General Meeting on 26 August 2004, clearly in contravention of the timeline requirement. In future, the 21 day requirement should be observed with reference to section 36 - Reckoning of time - of the *Acts Interpretation Act 1901*.

It should be noted that, under section 305 of the RAO Schedule, subsection 265(5) is a civil penalty provision.

Should you wish to discuss any of the matters raised in this letter, I may be contacted on (03) 8661 7775.

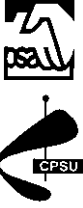
Yours sincerely



Ruth Hansen
Statutory Services Branch

22 October 2004

cc KPMG



Public Service Association of SA Inc

Community and Public Sector Union · SA Branch · SPSF Group

23rd November 2004



Ms Ruth Hansen
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

Dear Ms Hansen

**RE: FINANCIAL REPORTS FOR YEAR ENDED 30 JUNE 2004
FR2004/440
SCHEDULE 1B OF THE WORKPLACE RELATIONS ACT 1996
(THE RAO SCHEDULE)**

With reference to your letter dated 22nd October 2004, please find attached "Committee of Management Statement" authorised by the Committee of Management at a meeting held on 22nd November 2004.

Yours faithfully

**JAN MCMAHON
BRANCH SECRETARY**

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THE COMMUNITY AND PUBLIC SECTOR UNION/SPSF GROUP

SOUTH AUSTRALIAN BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

I, JAN MCMAHON being the officer responsible of THE COMMUNITY AND PUBLIC SECTOR UNION (SPSF GROUP SOUTH AUSTRALIAN BRANCH), do state on behalf of the Council, and in accordance with a resolution passed by the Council, that: -

(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 Industrial Registrar;

(c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;

(d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and

(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

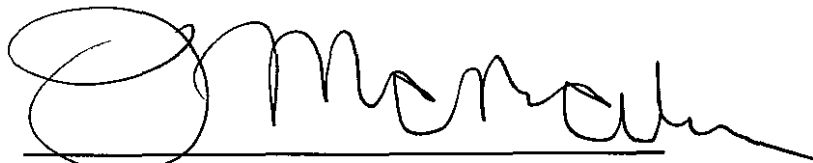
(iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and

(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 a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and

(vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

Dated at Adelaide this 23rd day of November 2004

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

**JAN MCMAHON
BRANCH SECRETARY**



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Ms Jan McMahon
Branch Secretary
CPSU, the Community and Public Sector Union - SPSF Group
South Australian Branch
GPO Box 2170
ADELAIDE SA 5001

Dear Ms McMahon,

**Re: Financial reports for year ended 30 June 2004 - FR2004/440
Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)**

Receipt is acknowledged of the committee of management statement relating to the financial reports of the South Australian Branch of the SPSF Group of the CPSU, the Community and Public Sector Union for the year ended 30 June 2004. Those documents were lodged in the Industrial Registry on 16 September 2004.

The statement has been filed with the abovementioned documents.

As indicated in previous correspondence, such a statement is required to specify the date upon which the committee of management passed the resolution in relation to the matters requiring declaration. I refer you to paragraph 18(b) of the reporting guidelines.

Yours sincerely

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

Ruth Hansen
Statutory Services Branch

29 November 2004