



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 T Walkington
Secretary
CPSU, the Community and Public Sector Union
SPSF Group, Western Australian Branch
GPO Box X2252
PERTH 6847

Dear Ms Walkington,

**Re: Financial statements for year ended 30 June 2002 - FR2002/409 -
SPSF Group, Western Australian Branch**

Receipt is acknowledged of the financial documents of the Branch for the year ended 30 June 2002. The documents were lodged in the Industrial Registry on 17 November 2003.

The documents have been filed.

New legislation

As you would know the Workplace Relations (Registration and Accountability of Organisations) legislation (the RAO legislation) generally came into operation on 12 May 2003.

The RAO legislation establishes a **Registration and Accountability of Organisations Schedule** (the RAO Schedule) inserted as schedule IB within the *Workplace Relations Act 1996* (the WR Act) pertaining to registered organisations. Many of the provisions relating to registered organisations currently in the WR Act are replicated in the new RAO Schedule, with some amendments. Other matters will be substantially changed by the RAO Schedule, particularly the financial reporting requirements.

Please note that your branch will be required to complete the financial reporting obligations for the financial year ended 30 June 2003 under the *Workplace Relations Act 1996* whereas the reporting obligations for the financial year ending 30 June 2004 will be governed by the requirements of the RAO Schedule. This is because the relevant provisions of the *Workplace Relations Legislation Amendment (Registration of Accountability of Organisations) (Consequential Provisions) 2002 Act* apply to the first complete financial year subsequent to the commencement of the legislation [(see item 44(1))].

Your attention is drawn to section 269 of the RAO Schedule, which applies to a reporting unit where there is an associated State body subject to certain conditions, for year ending 30 June 2004. Please find enclosed a fact sheet outlining those new accounting, auditing and reporting obligations.

Yours sincerely,

Sylvia van Riet
Statutory Services Branch

17 November 2003



445 Hay Street, Perth WA 6000
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Australian Industrial Registry
GPO Box 1994S
Melbourne
Victoria 3001

Your Ref

Our Ref S210012/96/01

(Please quote this reference in correspondence)

Attention Ms Sylvia van Riet

Re: Outstanding Financial Documents Workplace Relations Act 1996
FR 2002/409

Dear Ms Van Riet

Find enclosed the relevant documents with respect to the Workplace Relations Act 1996 as requested.
Should you have any queries please call our Executive Officer Mr Steve Stacey on 9323 3800

Yours Sincerely

Toni Walkington
Branch Secretary

11 November 2003

Community and Public Sector Union - SPSF Group WA Branch

Branch Secretary's Certificate

I, Toni Beverley Walkington, of the Community and Public Sector Union - SPSF Group (WA Branch) certify that:

1. The auditor's report, the accounts and statements, and the certificates of the accounting officer and of the Branch Executive for the financial years ending 30 June 2002 were published in the journal of the branch on 28 October 2002 being a journal that is distributed to members free of charge.
2. The enclosed documents are copies of the auditor's report, the accounts and statements, the certificates of the accounting officer and of the Branch Council/Branch Executive, prepared for the organisation in accordance with the *Workplace Relations Act 1996* for the year ending 30 June 2002 and are as presented to a meeting of the *members of the ~~Branch~~ Branch Council/Branch Executive (delete one) on 14th November 2002

Signed:


Toni Walkington
Branch Secretary

Date: 11th November 2003

* *delete whichever is inapplicable*

**CIVIL SERVICE ASSOCIATION OF
WESTERN AUSTRALIA (INCORPORATED)
AND ITS CONTROLLED ENTITIES
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2002**

**CIVIL SERVICE ASSOCIATION
OF WESTERN AUSTRALIA (INCORPORATED)**


STATEMENT BY MEMBERS OF THE EXECUTIVE COMMITTEE

In the opinion of the Committee the financial report as set out on pages 3 to 18:

1. presents fairly the financial position of the Civil Service Association of Western Australia (Incorporated) as at 30 June 2002 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
2. at the date of this statement, there are reasonable grounds to believe that the Civil Service Association of Western Australia (Incorporated) will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Committee and is signed for and on the behalf of the Committee by:


.....
T WALKINGTON
General Secretary


.....
D ROBERTSON
President

Dated at Perth this 27th day of August 2002

**CIVIL SERVICE ASSOCIATION
OF WESTERN AUSTRALIA (INCORPORATED)**

**STATEMENTS OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2002**

| | NOTE | CONSOLIDATED ENTITY | | ASSOCIATION | |
|--|------|---------------------|-------------|--------------------|-------------|
| | | 2002 | 2001 | 2002 | 2001 |
| | | \$ | \$ | \$ | \$ |
| Revenues from ordinary activities | 2 | 5,113,966 | 5,309,940 | 4,756,112 | 4,879,979 |
| Employee expenses | | (3,120,554) | (2,818,764) | (2,868,168) | (2,548,923) |
| Borrowing costs expense | | (39,360) | (43,397) | (39,360) | (43,397) |
| Legal fees | | (334,099) | (436,419) | (334,099) | (435,251) |
| Loss on Sale of Assets | | (12,851) | - | (12,610) | - |
| Depreciation | | (187,270) | (182,926) | (171,841) | (167,982) |
| Other expenses from ordinary activities | | (1,269,780) | (1,732,089) | (1,192,446) | (1,629,416) |
| Surplus from ordinary activities before income tax expense | 3 | 150,052 | 96,345 | 137,588 | 55,010 |
| Income tax (expense)/benefit relating to ordinary activities | 4 | (39) | 1,605 | - | - |
| Net surplus from ordinary activities after income tax expense for the year | 14 | 150,013 | 97,950 | 137,588 | 55,010 |
| Total changes in equity of the Association | | 150,013 | 97,950 | 137,588 | 55,010 |

The accompanying notes form part of this financial statement .

**CIVIL SERVICE ASSOCIATION
OF WESTERN AUSTRALIA (INCORPORATED)**

**STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2002**

| | CONSOLIDATED ENTITY | | ASSOCIATION | |
|---|------------------------|------------------------|------------------------|------------------------|
| | 2002 | 2001 | 2002 | 2001 |
| | \$ | \$ | \$ | \$ |
| | Inflows/ (Outflows) | Inflows/ (Outflows) | Inflows/ (Outflows) | Inflows/ (Outflows) |
| Cash Flows from Operating Activities | | | | |
| Receipts from customers and members | 5,576,990 | 5,364,836 | 5,144,083 | 5,273,350 |
| Payments to suppliers and employees | (5,292,113) | (5,411,169) | (4,829,389) | (5,380,842) |
| Borrowing costs | - | (43,908) | - | (43,397) |
| Interest received | 41,055 | 33,215 | 34,805 | 27,508 |
| Interest paid | (39,360) | - | (39,360) | - |
| Income tax paid | - | (6,506) | - | - |
| Net cash utilised in operating activities (Note 18a) | 286,572 | (63,532) | 310,139 | (123,381) |
| Cash Flows from Investing Activities | | | | |
| Payments for property, plant & equipment | (35,409) | (48,731) | (26,317) | (40,688) |
| Proceeds from sale of property, plant & equipment | 9,270 | 362,761 | 9,270 | 362,761 |
| Purchase of investments | - | (5,000) | - | - |
| Net cash provided by/(utilised in) investing activities | (26,139) | 309,030 | (17,047) | 322,073 |
| Cash Flows from Financing Activities | | | | |
| Advance to related entity | - | - | (28,272) | - |
| Repayment from related entity | - | - | 12,000 | - |
| Repayments of borrowings | (74,238) | (73,851) | (70,793) | (49,583) |
| Advance to CPSU WA Branch | (151,006) | (178,066) | (151,006) | (178,066) |
| Net cash utilised in financing activities | (225,244) | (251,917) | (238,071) | (227,649) |
| Net increase in cash held | 35,189 | (6,419) | 55,021 | (28,957) |
| Cash at the beginning of the financial year | 680,793 | 687,212 | 546,461 | 575,418 |
| Cash at the end of the financial year (Note 18b) | 715,982 | 680,793 | 601,482 | 546,461 |

The accompanying notes form part of this financial statement

**CIVIL SERVICE ASSOCIATION
OF WESTERN AUSTRALIA (INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

NOTE 1 - STATEMENT OF ACCOUNTING POLICIES (cont'd)

d) ***Recoverable Amount***

Where the carrying amount of an individual non-current asset is greater than the net amount expected to be recovered through the net cash inflows arising from the asset's continued use and subsequent disposal ("recoverable amount"), the asset is revalued to its recoverable amount. To the extent that the revaluation decrement reverses a revaluation increment previously credited to and still included in the balance of the asset revaluation reserve, the decrement is debited directly to that reserve. Otherwise the decrement is recognised as an expense in the Statement of Financial Position.

The expected net cash flows included in determining recoverable amounts of non-current assets are not discounted to their present values.

e) ***Employee Entitlements***

i) ***Wages, Salaries, Annual and Sick Leave***

A liability for wages, salaries and annual leave is recognised and is measured as the amount unpaid at balance date at current pay rates in respect of employees' services up to that date. No material liability exists for sick leave.

ii) ***Long Service Leave***

A liability for long service leave is recognised and is measured as the present value of expected future payments to be made in respect of services provided by employees up to balance date. In assessing expected future payments, the Association has adopted the shorthand measurement technique referred to in AAS 30 and based the provision on remuneration rates current as at balance date for all employees with two or more years of service. The Executive Committee believes that this method provides an estimate of the liability that is not materially different from the estimate that would be obtained by using the present value basis of measurement.

iii) ***Superannuation***

The Association and the other controlled entities contribute to several defined benefit and defined contribution superannuation plans. Contributions are charged against income as they are made.

f) ***Segment Reporting***

The consolidated entity operates in the one geographical segment being Australia and operates predominantly in the one industry segment being union services. Revenue is derived from the following:

- Membership subscriptions
- Property rental
- Travel agent services
- Insurance agent services
- Financial services

g) ***Principles of Consolidation***

The consolidated financial statements comprise the financial statements of the Association and all entities controlled by the Association. A list of these controlled entities appears in Note 8. All inter-entity balances and unrealised profits resulting from inter-entity transactions at balance date have been eliminated.

**CIVIL SERVICE ASSOCIATION
OF WESTERN AUSTRALIA (INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

| | CONSOLIDATED ENTITY | | ASSOCIATION | |
|--|---------------------|-----------|-----------------|-----------|
| | 2002 | 2001 | 2002 | 2001 |
| | \$ | \$ | \$ | \$ |
| NOTE 3 – SURPLUS FROM ORDINARY ACTIVITIES | | | | |
| Surplus from ordinary activities before income tax expense has been determined after: | | | | |
| a) <i>Expense</i> | | | | |
| Depreciation of property, plant and equipment | 187,270 | 182,926 | 171,841 | 167,982 |
| Auditors' remuneration | | | | |
| - audit | 19,900 | 30,746 | 14,000 | 24,200 |
| - other services | 14,834 | 20,375 | 8,712 | 14,525 |
| No other benefits were received by the auditors in respect of their services to the economic entity. | | | | |
| Borrowing costs | 39,360 | 43,397 | 39,360 | 43,397 |
| Operating leases | 150,226 | 105,780 | 142,846 | 94,143 |
| Provision for: | | | | |
| - employee entitlements | (29,375) | (111,166) | (27,563) | (123,351) |
| - doubtful debts | (18,000) | 18,000 | 17,923 | 54,000 |
| Contributions to employee superannuation plans | 274,113 | 242,942 | 242,404 | 215,619 |
| Loss on sale of fixed assets | 12,851 | 1,069 | 12,610 | - |
| b) <i>Income:</i> | | | | |
| Interest from other persons | 40,696 | 33,215 | 34,801 | 27,508 |
| Profit from sale of fixed assets | - | 144,692 | - | 144,692 |
| c) <i>Significant Item:</i> | | | | |
| Building outgoings recovered from lessees relating to prior years | 52,877 | - | 52,877 | - |

**NOTE 4 – INCOME TAX (EXPENSE)/
BENEFIT ATTRIBUTABLE TO
OPERATING SURPLUS**

Amount transferred (from)/to future income tax benefit

| | | | |
|--------------------|--------------|----------|----------|
| <u>(39)</u> | <u>1,605</u> | <u>-</u> | <u>-</u> |
|--------------------|--------------|----------|----------|

**CIVIL SERVICE ASSOCIATION
OF WESTERN AUSTRALIA (INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

| | CONSOLIDATED ENTITY | | ASSOCIATION | |
|---|------------------------|---------------|--------------|---------------|
| | 2002 \$ | 2001 \$ | 2002 \$ | 2001 \$ |
| NOTE 7 - CURRENT ASSETS – OTHER | | | | |
| Prepayments | 3,007 | 25,964 | 3,007 | 21,796 |
| Investments – shares in unlisted company (at cost) | 5,000 | 5,000 | - | - |
| | <u>8,007</u> | <u>30,964</u> | <u>3,007</u> | <u>21,796</u> |

NOTE 8 – OTHER FINANCIAL ASSETS

The parent entity of the consolidated entity is the Civil Service Association of Western Australia (Incorporated). The Association controls the following entities:

| ENTITY | COUNTRY OF INCORPORATION | % OWNED | | 2002 \$ | 2001 \$ |
|--|-----------------------------|------------|------|----------------|----------------|
| | | 2002 | 2001 | | |
| Civil Service Holdings Pty Ltd | Australia | 100 | 100 | 170,100 | 170,100 |
| Civil Service Insurance Agency Pty Ltd | Australia | 100 | 100 | - | - |
| CSA Services (WA) Pty Ltd | Australia | 100 | 100 | - | - |
| Jetwest Travel Pty Ltd | Australia | 100 | 100 | - | - |
| | | | | <u>170,100</u> | <u>170,100</u> |

The result of the consolidated entity, after provision for income tax was contributed by the following entities:

| | 2002 \$ | 2001 \$ |
|--|----------------|---------------|
| Civil Service Association of WA (Inc) | 174,469 | 96,680 |
| Civil Service Holdings Pty Ltd | (60,840) | (27,581) |
| Civil Service Insurance Agency Pty Ltd | 25,810 | 28,649 |
| CSA Services (WA) Pty Ltd | 10,574 | 202 |
| Jetwest Travel Pty Ltd | - | - |
| Surplus for the year | <u>150,013</u> | <u>97,950</u> |

**CIVIL SERVICE ASSOCIATION
OF WESTERN AUSTRALIA (INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

NOTE 9 - PROPERTY, PLANT AND EQUIPMENT (cont'd)

Land and buildings are valued or appraised by recognised licensed valuers or real estate agents at lease once every three years. The market values as at the last valuation dates are detailed below:

| | |
|--|-----------------|
| CSA Centre 445 Hay Street, Perth | \$ 6,200,000 |
| Valued by Marc Crowe, AAPI - Knight Frank Pty Ltd - as at 29 July 1999 | |
| Holiday Homes | |
| - 8 & 11 Falls Road, Exmouth | 310,000 |
| Appraised by - Ray White, Exmouth - 28 July 1999 | |
| - Lot 61, Mortimer Street, Kalbarri | |
| Appraised by - Mid West Valuations, Geraldton - 9 April 2002 | |
| | 350,000 |

NOTE 10 - DEFERRED TAX ASSETS

| | CONSOLIDATED ENTITY | | ASSOCIATION | |
|---------------------------|---------------------|---------------|-------------|----------|
| | 2002 | 2001 | 2002 | 2001 |
| | \$ | \$ | \$ | \$ |
| Future income tax benefit | <u>14,632</u> | <u>14,671</u> | <u>-</u> | <u>-</u> |

The future income tax benefits shown above will only be realised if:

- i) the respective entities to which the benefits relate, derive future assessable income of a nature and amount sufficient to enable the benefits to be realised;
- ii) the respective entities continue to comply with the conditions for deductibility imposed by law; and
- iii) no change in tax legislation adversely affect the entities in realising the benefits.

In addition, the following income tax benefits have not been recognised as an asset in the Statement of Financial Position due to the realisation of the benefits not being virtually certain.

| | | | | |
|------------------------------------|----------------------|---------------|----------|----------|
| Attributable to income tax losses | 71,753 | 64,542 | - | - |
| Attributable to timing differences | 679 | 2,295 | - | - |
| | <u>72,432</u> | <u>66,837</u> | <u>-</u> | <u>-</u> |

**CIVIL SERVICE ASSOCIATION
OF WESTERN AUSTRALIA (INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

NOTE 15 - RELATED PARTY TRANSACTIONS

(a) Executive Committee

The names of the persons who held office as members of the Executive Committee at any time during the reporting year were:

| | | |
|-----------------|-----------------|-----------------|
| Mrs D Robertson | Ms T Walkington | Mr B Ellis |
| Mr C Best | Mr K Trent | Mr I Ross |
| Mrs H West | Ms M Armstrong | Ms M McGuinness |
| Mr D Robinson | Mr R Barlow | Mr B Hewson |
| Ms L McKay | Ms J Gaines | |

(b) Remuneration of Executive Committee Members

| | CONSOLIDATED ENTITY | | ASSOCIATION | |
|---|---------------------|----------------|----------------|----------------|
| | 2002 | 2001 | 2002 | 2001 |
| | \$ | \$ | \$ | \$ |
| The aggregate amount of remuneration received or receivable by members of the committee (including salaries) as listed in Note 15(a) in respect of the management of the Association. | <u>324,848</u> | <u>203,136</u> | <u>297,190</u> | <u>203,136</u> |

(c) Other Related Party Transactions

- (i) During the year, the ultimate parent entity, Civil Service Association of WA (Inc), charged management and referral fees to controlled entities. These fees were based on commercial terms and conditions.

| | CONSOLIDATED ENTITY | | ASSOCIATION | |
|--|---------------------|---------|-------------|---------|
| | 2002 | 2001 | 2002 | 2001 |
| | \$ | \$ | \$ | \$ |
| (ii) Aggregate amounts owing by controlled entities | | | | |
| - current | - | - | - | 249,928 |
| - non-current | - | - | 396,200 | 130,000 |
| (iii) Aggregate amounts owing to controlled entities | | | | |
| - current | - | - | 2,016 | - |
| (iv) Amounts due by related entity | | | | |
| - current | 420,305 | 269,299 | 420,305 | 269,299 |

**CIVIL SERVICE ASSOCIATION
OF WESTERN AUSTRALIA (INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

**NOTE 18(a) - RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO
OPERATING SURPLUS AFTER INCOME TAX**

| | CONSOLIDATED ENTITY | | ASSOCIATION | |
|--|---------------------|------------|-----------------|------------|
| | 2002 \$ | 2001 \$ | 2002 \$ | 2001 \$ |
| Operating surplus after income tax | 150,013 | 97,950 | 137,588 | 55,010 |
| Non-cash items - income and expenses | | | | |
| Depreciation of property, plant and equipment | 187,270 | 182,926 | 171,841 | 167,982 |
| Loss/(profit) on disposal of property, plant and equipment | 12,851 | (143,623) | 12,610 | (144,692) |
| Provisions for employee leave benefits | (29,375) | (111,166) | (27,563) | (123,351) |
| Provision for doubtful debts | (18,077) | 18,000 | 17,923 | 54,000 |
| | 152,669 | (53,863) | 174,811 | (46,061) |
| Non-cash items - operating assets and liabilities | | | | |
| (Increase) decrease in receivables | (32,892) | 52,032 | (51,885) | (1,290) |
| (Increase) decrease in inventories | - | 1,415 | - | 1,415 |
| (Increase) decrease in prepayments | - | (12,098) | 18,789 | (8,723) |
| Increase (decrease) in accounts payable – current | 16,743 | (140,857) | 30,836 | (123,732) |
| (Increase) decrease in tax assets | 39 | (8,111) | - | - |
| | (16,110) | (107,619) | (2,260) | (132,330) |
| Net cash utilised in operating activities | 286,572 | (63,532) | 310,139 | (123,381) |

**NOTE 18(b) - CASH AT END OF THE
FINANCIAL YEAR**

Comprises:

| | | | | |
|--------------------------|----------------|---------|----------------|---------|
| Cash assets (Note 5) | 715,982 | 681,106 | 601,482 | 546,461 |
| Bank overdraft (Note 12) | - | (313) | - | - |
| | 715,982 | 680,793 | 601,482 | 546,461 |

**CIVIL SERVICE ASSOCIATION
OF WESTERN AUSTRALIA (INCORPORATED)**

AUDITORS' STATEMENT

Our audit examination was made for the purpose of forming an opinion on the financial report prepared in accordance with Australian Accounting Standards ("the statutory accounts")

The supplementary financial information set out on page 20 is presented for the purpose of additional detail. This information does not form part of the statutory financial report.

Whilst the information presented is in accordance with the accounting records of the Civil Service Association of Western Australia (Incorporated), the amounts shown have not necessarily been individually verified as part of our audit examination.

HLB Mann Judd

HLB MANN JUDD
Chartered Accountants

**COMMUNITY AND PUBLIC SECTOR
UNION (WA BRANCH)
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2002**


**COMMUNITY AND PUBLIC SECTOR UNION
(WA BRANCH)**

CERTIFICATE BY ACCOUNTING OFFICER

In accordance with Regulation 109 of the Workplace Relations Regulations 1996, I state as follows:

1. As at 30 June 2002, the Community and Public Sector Union (WA Branch) had 12,638 members.
2. In my opinion:
 - i) the financial report of the Community and Public Sector Union (WA Branch) shows a true and fair view of the state of affairs of the organisation as at the end of the financial year;
 - ii) a record has been kept of all monies paid by, or collected from, members of the organisation, and all monies so paid or collected have been credited to the bank account or accounts to which those monies are to be credited, in accordance with the rules of the organisation;
 - iii) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with rules of the organisation;
 - iv) no payment was made out of a fund referred to in subparagraphs 107(b)(xiii) or (xv);
 - v) all loans or other financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules of the organisation; and
 - vi) the register of members of the organisation was maintained in accordance with the Workplace Relations Act 1996.

Dated at Perth this *27th* day of August 2002.


T WALKINGTON
Branch Secretary

**COMMUNITY AND PUBLIC SECTOR UNION
(WA BRANCH)**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2002**

| | Note | 2002 \$ | 2001 \$ |
|---|------|------------|------------|
| Revenue from ordinary activities | 3 | 309,047 | 301,386 |
| Capitation fees – CPSU Federal Branch | | (163,535) | (152,300) |
| Affiliation fees – ACTU | | (28,034) | (20,718) |
| Other expenses from ordinary activities | | (117,478) | (128,368) |
| Net surplus from Ordinary Activities attributable to Members | | - | - |
| Total Changes in Equity of the Branch | | - | - |

**COMMUNITY AND PUBLIC SECTOR UNION
(WA BRANCH)**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2002**

| | 2002 \$ | 2001 \$ |
|---|-----------------------|-----------------------|
| Cash Flows from Operating Activities | | |
| Receipts from members | 2,373,894 | 2,376,191 |
| Payments on behalf of Civil Service Association of WA (Inc) pursuant to clause 15(c) of the agreement dated 20 July 1985 | (2,064,847) | (2,074,805) |
| Payments to suppliers and employees | (309,047) | (301,386) |
| Net cash provided by operating activities | <u>-</u> | <u>-</u> |
| Cash Flows from Financing Activities | | |
| Advance from Civil Service Association of WA (Inc) | 151,006 | 178,066 |
| Net cash provided by (used in) financing activities | <u>151,006</u> | <u>178,066</u> |
| Net increase/(decrease) in cash held | 151,006 | 178,066 |
| Cash at the beginning of the financial year | <u>269,299</u> | <u>91,233</u> |
| Cash at the end of the financial year | <u><u>420,305</u></u> | <u><u>269,299</u></u> |

Chartered Accountants

INDEPENDENT AUDIT REPORT**TO THE MEMBERS OF THE
COMMUNITY AND PUBLIC SECTOR UNION (WA BRANCH)****Scope**

We have audited the accompanying financial report of the Community and Public Sector Union (WA Branch) for the financial year ended 30 June 2002 as set out on pages 2 to 7. The Branch Secretary is responsible for the preparation and presentation of the financial report and the information contained therein. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Branch.

Our audit has been conducted in accordance with Australian Auditing Standards 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 the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements in Australia so as to present a view which is consistent with our understanding of the Branch's financial position and performance as represented by the results of its operations and its cash flows.

The Audit opinion expressed in the report has been formed on the above basis

Audit Opinion

In our opinion:

- i) there were kept by the Branch in relation to the year satisfactory records, including:
 - a) records of the sources and nature of the income of the Branch (including income from members); and
 - b) records of the nature and purpose of the expenditure of the Branch; and
- ii) the accounts and statements prepared under Section 273 of the Workplace Relations Act 1996 in relation to the year were properly drawn up in accordance with Australian Accounting Standards and other mandatory professional reporting requirements in Australia so as to give a true and fair view of:
 - a) the financial affairs of the Branch as at 30 June 2002;
 - b) the income and expenditure and surplus or deficit of the Branch for the year ended on that date; and
- iii) we were provided by the officers and employees of the Branch with all information and explanations required to be provided under Section 276(2) of the Workplace Relations Act 1996.

HLB Mann Judd
HLB MANN JUDD
Chartered Accountants

W M Clark
W M CLARK
Partner and Registered
Company Auditor

Perth, Western Australia

Date: *27 August 2002*