



## AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990

**Ref: FR2004/220-[128V-CPTT]**

Mr Peter Miller  
Branch Secretary  
Tasmanian Postal & Telecommunications Branch  
CEPU Communications Division  
105 New Town Road  
NEW TOWN TAS 7008

Dear Mr Miller

**Re: CEPU - Communications Division - Tasmanian Postal & Telecommunications Branch  
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 March, 2004.

While the accounting, auditing and reporting obligations 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 of an organisation that ends on 31 March, 2004. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 31 March, 2004 has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please note that a branch of an organisation may be exempted from the accounting, auditing and reporting obligations in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

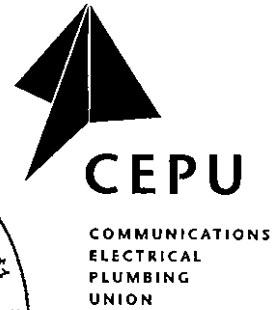
Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna

E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)  
2 April, 2004

**CEPU Communications Division**  
**Postal & Telecommunications**  
**Tasmanian Branch**



14<sup>th</sup> July 2004



Deputy Industrial Registrar  
Australian Industrial Registry  
GPO Box 1232M  
HOBART 7001

Attention: Sue Bronstein

Dear Sue,

**Re: Lodgment of financial returns for year ended 31 March 2004**

Please find enclosed copy of financial returns for 2002/2003, lodged in accordance with the Workplace Relations Act.

Due to no quorum at our Annual General Meeting the financial reports were endorsed at a Branch Committee of Management meeting on 13<sup>th</sup> July 2004.

Should you have any inquiries regarding the enclosed please contact our Admin Officer, Denise McNeice.

Yours sincerely

Peter Miller  
Branch Secretary

**Communications, Electrical and Plumbing Union (CEPU)**  
**Communications Division - Postal and Telecommunications Branch - Tasmania**  
**Year Ended 31st March 2004**

Financial Accounts for the year ended 31st March 2004

I certify that the attached accounts are a true audited copy of the accounts laid before the Branch at a meeting held on *13/7/04* with a copy of every document required by law to be annexed thereto.

The accounts are in accordance with Sub Section 279 (6a) or (6b) of the Workplace Relations Act.



Peter Miller  
Branch Secretary

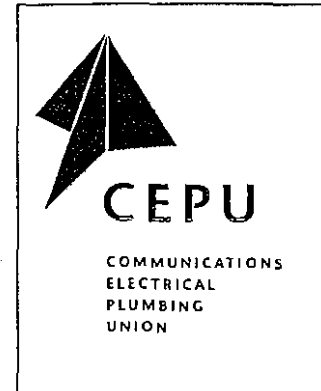
Date: *14/7/04*

**Tasmanian  
Communications Division**

105 New Town Road, NEW TOWN 7008

Ph: 62280098 Fax: 62287557

E-mail cdtas@cepu.asn.au



To: ALL P&T Branch Members

Date: 25<sup>th</sup> May 2004

***COMMUNICATIONS ELECTRICAL PLUMBING UNION  
COMMUNICATIONS DIVISION  
POSTAL AND TELECOMMUNICATIONS GROUP -  
TASMANIAN BRANCH***

***FINANCIAL REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2004***

**A more detailed copy of our finances will be tabled at  
the next general meeting and is available upon  
request.**

# **Communications, Electrical and Plumbing Union** **(CEPU)**

Communications Division - Postal and Telecommunications Branch - Tasmania  
Year Ended 31st March 2004

Branch Secretary - Annual report  
Branch Financial and Membership Overview

## **MEMBERSHIP**

Membership decline in the 2003/2004 year by 9.6% From that of 924 (31/3/2003) to 835 (31/3/2004). This figure is inflated due to the last of some 60 Downer Connect members at the end of project.

**Telecommunications Group** - 185 members 182 Full-time 3 Part time

DDP 160 or 86.5%	Accounts 24 or 13%	LWOP 1 or .5%	
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**Postal Group** - 650 members 450 Full-time 200 Part time (41 Chandler)

DDP 246 or 37.85%	Accounts 47 or 7.23%	PRD 352 or 54.15%	LWOP 5 or .77%
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**Total Membership** - 835 members 632 Full-time 203 part time

DDP 406 or 48.6%	Accounts 71 or 8.5%	PRD 352 or 42.15%	LWOP - 6 or .75%
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## **FINANCES**

Income for 2003/2004 year was \$ 224,101 a decrease of 7.13% on the 2002/2003 years income of \$241,302

Expenses for year 2003/2004 increased to that of \$ 276,977 compared to \$ 241,559 for 2002/2003 year.

Income – Membership contributions were lower due to the loss of Downer Connect members (60) plus others.

Operating Expenses – Donations up due to assisting Blue Ribbon Strikers. Note in 2003 Expenses were deflated by the adjustment of Provisioning accounts, (due to payout of G Sturges) of some \$11,000 compared to \$28,000 required in 2004 (difference of some \$37,000)

The abnormal negative expense of around \$11,000 occurred due to adjustments being made to provisioning accounts on the departure of G Sturges - provisioning for both Super and Payroll tax had been made but advise that Super is not paid on lump sums created a surplus in these accounts.



Peter Miller  
BRANCH SECRETARY

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**POSTAL AND TELECOMMUNICATIONS GROUP**  
**-TASMANIAN BRANCH**  
**YEAR ENDED 31ST MARCH 2004**

**Notice to Members**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of Members is drawn to the provisions of Sub-section 274 (1), (2) and (3) of the Act 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 Subsection (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 Subsection (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.



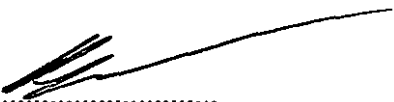
.....  
**MICHAEL G. SPENCER**  
**REGISTERED COMPANY AUDITOR**  
**DATED: 18th DAY OF MAY 2004**

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**POSTAL AND TELECOMMUNICATIONS GROUP**  
**- TASMANIAN BRANCH**  
**FOR THE YEAR ENDED 31ST MARCH 2004**

**Auditor's Report to Members**

I have examined the books and records of the CEPU Communications Division (Postal & Telecommunications Branch) - Tasmania for the year ended 31st March, 2004, and report that:

- (a) In my opinion:
  - (i) there, were kept by the Union in respect of the financial year, satisfactory accounting records, including:
    - (a) records of the sources and nature of the income of the Union (Including income from Members); and
    - (b) records of the nature and purpose of the expenditure of the Union; and
  - (ii) the accounts and statements prepared in accordance with Section 273 of the Workplace Relations Act 1996 from the accounting records of the Union kept in respect of the financial year were properly drawn up so as to give a true and fair view of:
    - (a) the financial affairs of the Union as at the end of the financial year; and
    - (b) the income and expenditure and any surplus or deficit, of the Union for the financial year; and
  - (iii) a satisfactory system of recording the collection during the financial year, of income from members and other income has been maintained; and
  - (iv) the sources and nature of all income received and the nature and purposes of all expenditure made, by the Union during the financial year have been correctly recorded; and
  - (v) all information and explanations that were required of Officers of the Union were furnished.

.....  
  
**MICHAEL G. SPENCER**  
**REGISTERED COMPANY AUDITOR**  
**DATED: 18th DAY OF MAY 2004**

**237 Main Road**  
**MOONAH TAS 7009**

**Summary Of The Financial Accounts Of The**  
**Communications Electrical Plumbing Union Communications Division**  
**Postal and Telecommunications Group - Tasmanian Branch ( C.E.P.U)**  
**For The Year Ended 31st March 2004**

The financial accounts of the Union have been audited in accordance with the provisions of the Workplace Relations Act 1996 and the following summary is provided for members in accordance with section 279 (1) of the Act.

A copy of the Auditor's Report, Accounts and Statements will be supplied free of charge for members who request same.

Certificates required to be given under the Act by the Accounting Officer and State Executive have been completed in accordance with the provisions of the Act and contain no qualifications.

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of subsections (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 subsection (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 subsection (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.

**PENALTY: \$1000**

**Income And Expenditure For The Year Ended 31st March 2004**

	<u>2004</u>	<u>2003</u>
	<u>\$</u>	<u>\$</u>
Subscriptions	207455	224929
Other Income	<u>74203</u>	<u>72804</u>
<b><u>TOTAL INCOME</u></b>	281658	297733
<b><u>LESS EXPENDITURE</u></b>	<u>276977</u>	<u>241559</u>
<b><u>SURPLUS FOR THE YEAR</u></b>	<u>4681</u>	<u>56174</u>



**Summary Of The Financial Accounts Of The**  
**Communications Electrical Plumbing Union Communications Division**  
**Postal and Telecommunications Group - Tasmanian Branch ( C.E.P.U)**  
**For The Year Ended 31st March 2004**

**BALANCE SHEET AS AT 31ST MARCH 2004**

	<u>2004</u>	<u>2003</u>
	<u>\$</u>	<u>\$</u>
<b><u>ACCUMULATED FUNDS</u></b>	<b><u>362939</u></b>	<b><u>358258</u></b>
<b><u>Represented By :</u></b>		
Current Assets	430117	387265
Fixed Assets	<u>50450</u>	<u>58667</u>
	480567	445932
<u>Less</u> Current Liabilities	<u>117628</u>	<u>87674</u>
	<b><u>362939</u></b>	<b><u>358258</u></b>

**AUDITORS CERTIFICATE**

I certify that the above summary is a fair and accurate summary of the report, accounts and statements of the CEPU Communications Division (Postal & Telecommunications Branch) - Tasmania for the year ended 31st March 2004.

My Auditors' Report dated <sup>18<sup>th</sup></sup> May 2004 on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.

.....  
**M. G. SPENCER** FCPA  
Registered Company Auditor

**237 MAIN ROAD**  
**MOONAH TAS 7009**

Dated <sup>18<sup>th</sup></sup> day of May 2004

# **CEPU Communications Division**

**Postal & Telecommunications**

**Tasmanian Branch**

105 New Town Road NEW TOWN Tas. 7008

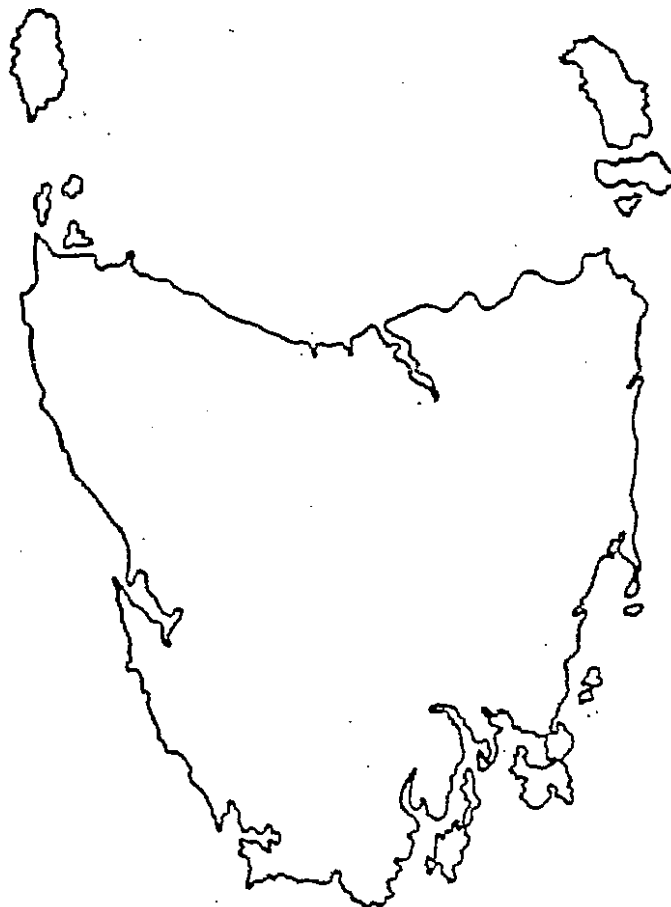
Ph: 62280098 Fax: 62287557 e-mail cdtas@cepu.asn.au



**CEPU**

COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

## **ANNUAL REPORT and FINANCIAL STATEMENT 2003 - 2004**



# **Communications, Electrical and Plumbing Union** **(CEPU)**

Communications Division - Postal and Telecommunications Branch - Tasmania  
Year Ended 31st March 2004

Branch Secretary - Annual report  
Branch Financial and Membership Overview

## **MEMBERSHIP**

Membership decline in the 2003/2004 year by 9.6% From that of 924 (31/3/2003) to 835 (31/3/2004). This figure is inflated due to the last of some 60 Downer Connect members at the end of project.

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## **FINANCES**

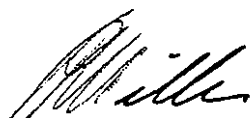
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Expenses for year 2003/2004 increased to that of \$ 276,977 compared to \$ 241559 for 2002/2003 year.

Income – Membership contributions were lower due to the loss of Downer Connect members (60) plus others.

Operating Expenses – Donations up due to assisting Blue Ribbon Strikers. Note in 2003 Expenses were deflated by the adjustment of Provisioning accounts, (due to payout of G Sturges) of some \$11,000 compared to \$28,000 required in 2004 (difference of some \$37,0000)

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Peter Miller  
BRANCH SECRETARY

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**POSTAL AND TELECOMMUNICATIONS GROUP**  
**-TASMANIAN BRANCH**  
**YEAR ENDED 31ST MARCH 2004**

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.....  
**MICHAEL G. SPENCER**  
**REGISTERED COMPANY AUDITOR**  
**DATED: 18th DAY OF MAY 2004**

**Summary Of The Financial Accounts Of The**  
**Communications Electrical Plumbing Union Communications Division**  
**Postal and Telecommunications Group - Tasmanian Branch ( C.E.P.U)**  
**For The Year Ended 31st March 2004**

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**PENALTY: \$1000**

**Income And Expenditure For The Year Ended 31st March 2004**

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Summary Of The Financial Accounts Of The  
Communications Electrical Plumbing Union Communications Division  
Postal and Telecommunications Group - Tasmanian Branch ( C.E.P.U)  
For The Year Ended 31st March 2004

BALANCE SHEET AS AT 31ST MARCH 2004

	<u>2004</u>	<u>2003</u>
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<u>ACCUMULATED FUNDS</u>	<u>362939</u>	<u>358258</u>
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<u>Less Current Liabilities</u>	<u>117628</u>	<u>87674</u>
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AUDITORS CERTIFICATE

I certify that the above summary is a fair and accurate summary of the report, accounts and statements of the CEPU Communications Division (Postal & Telecommunications Branch) - Tasmania for the year ended 31st March 2004.

My Auditors' Report dated <sup>18<sup>th</sup></sup> May 2004 on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.

.....  
M. G. SPENCER FCPA  
Registered Company Auditor

237 MAIN ROAD  
MOONAH TAS 7009

Dated <sup>18<sup>th</sup></sup> day of May 2004

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**POSTAL AND TELECOMMUNICATIONS GROUP**  
**- TASMANIAN BRANCH**  
**FOR THE YEAR ENDED 31ST MARCH 2004**

**Auditor's Report to Members**

I have examined the books and records of the CEPU Communications Division (Postal & Telecommunications Branch) - Tasmania for the year ended 31st March, 2004, and report that:

- (a) In my opinion:
  - (i) there, were kept by the Union in respect of the financial year, satisfactory accounting records, including:
    - (a) records of the sources and nature of the income of the Union (Including income from Members); and
    - (b) records of the nature and purpose of the expenditure of the Union; and
  - (ii) the accounts and statements prepared in accordance with Section 273 of the Workplace Relations Act 1996 from the accounting records of the Union kept in respect of the financial year were properly drawn up so as to give a true and fair view of:
    - (a) the financial affairs of the Union as at the end of the financial year; and
    - (b) the income and expenditure and any surplus or deficit, of the Union for the financial year; and
  - (iii) a satisfactory system of recording the collection during the financial year, of income from members and other income has been maintained; and
  - (iv) the sources and nature of all income received and the nature and purposes of all expenditure made, by the Union during the financial year have been correctly recorded; and
  - (v) all information and explanations that were required of Officers of the Union were furnished.

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**MICHAEL G. SPENCER**  
**REGISTERED COMPANY AUDITOR**  
**DATED: 18th DAY OF MAY 2004**

**237 Main Road**  
**MOONAH TAS 7009**

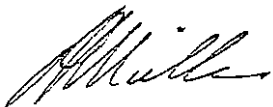
**Communications, Electrical and Plumbing Union (CEPU)**  
**Communications Division - Postal and Telecommunications Branch - Tasmania**  
**Year Ended 31st March 2004**

Accounting Officer's Certificate

I, Peter Miller being the Officer responsible for keeping the accounting records of the CEPU Communications Division (Postal and Telecommunications, Tasmanian Branch) certify that as at 31st March 2004 the number of members of the Branch was 835.

In my opinion;

- 1) the attached accounts show a true and fair view of the financial affairs of the Branch as at 31st March, 2004;
- 2) a record has been kept of all monies paid by, or collected from members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited in accordance with the rules of the Branch;
- 3) before any expenditure was incurred by the Branch approval of the incurring of the expenditure was obtained in accordance with the rules of the Branch;
- 4) the Branch only operated general funds. No special funds were raised by way of contribution or levy from members;
- 5) no loans or other financial benefits were made to any person holding office in the Branch;
- 6) the register of members of the Branch was maintained in accordance with the Workplace Relations Act.



Peter Miller  
Secretary/Treasurer



**Communications, Electrical and Plumbing Union (CEPU)**  
**Communications Division - Postal and Telecommunications Branch - Tasmania**  
**Year Ended 31st March 2004**

Committee of Management Certificate

We, David Moore and Malcolm Sumner, being two members of the Committee of Management of the CEPU Communications Division (Postal & Telecom Branch) Tasmania, do state on behalf of the Committee of Management and in accordance with a resolution passed by the Committee of Management, that:

- 1) In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Organisation as at 31st March, 2004.
- 2) In the opinion of the Committee of Management, meetings of the Committee of Management were held during the year ended 31st March, 2004, in accordance with the rules of the Organisation.
- 3) To the knowledge of any member of the Committee of Management, there have be no instances where records of the Organisation or other documents (not being documents containing information made available to a member of the Organisation under Sub-section 274 (2) of the Workplace Relations Act) or copies of those records of documents, or copies of the rules of the Organisation have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act, the Regulations thereto, or the rules of the Organisation.
- 4) The Organisation has complied with sub-section 279(1) and (6) of the Act in relation to the financial accounts in respect of the year ended 31st March, 2003, and the Auditors' report thereon.

David Moore

*David J Moore*  
11/5/2004

Malcolm Sumner

*M Sumner*  
11/5/2004

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**POSTAL AND TELECOMMUNICATIONS GROUP - TASMANIAN BRANCH**  
**STATEMENT OF INCOME & EXPENDITURE**  
**FOR THE YEAR ENDED 31ST MARCH 2004**

	<b><u>THIS YEAR</u></b>	<b><u>2003</u></b>
	<b><u>\$</u></b>	<b><u>\$</u></b>
<b>OPERATING INCOME</b>		
Members' Contributions	207455	224929
Bank Interest Received (NOTE 7)	<u>16646</u>	<u>16373</u>
	224101	241302
<b>OPERATING EXPENSES</b>		
Affiliation Fees	5977	5925
Allowances - Committee & Delegates	4581	4011
Amortisation -Leasehold Improvements (NOTE 4)	604	604
Audit Fees	2230	1950
Bank Fees	435	660
Commission Paid	3749	3776
Depreciation - Office Equipment (NOTE 2)	2324	3524
- Motor Vehicles (NOTE 3)	5289	6824
Donation	650	150
Federal Office - Sustentation Fees	57557	56515
Fringe Benefits Tax	1874	1866
Insurance	4781	4396
Light and Power	1181	616
Loss on Disposal of Non-Current Assets	-	329
Motor Vehicle Expenses	3752	3412
Payroll Tax	9698	8155
Petty Cash	237	29
Postage	1041	1299
Printing & Stationery	1668	1604
Provisions - Long Service Leave (NOTE 6)	6157	(2110)
- Recreation Leave (NOTE 6)	9895	(4623)
- Sick Leave (NOTE 6)	9007	(4635)
- Employee Redundancy (NOTE 6)	2857	1495
Rental of Facilities	1438	1756
Repairs & Maintenance	574	2420
Salaries - Officials	77712	81364
- Other	35764	37296
Sundry Expenses	1569	129
Superannuation	9287	13012
Telephone & Fax Costs	4347	3260
Travelling Expenses	9039	5375
Training Costs	<u>1703</u>	<u>1175</u>
	<u>276977</u>	<u>241559</u>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b><u>(52876)</u></b>	<b><u>(257)</u></b>

THE ATTACHED NOTES FORM PART OF THESE ACCOUNTS

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**POSTAL AND TELECOMMUNICATIONS GROUP - TASMANIAN BRANCH**  
**STATEMENT OF INCOME & EXPENDITURE**  
**FOR THE YEAR ENDED 31ST MARCH 2004**

	<b><u>THIS YEAR</u></b>	<b><u>2003</u></b>
	<b><u>\$</u></b>	<b><u>\$</u></b>
<b>ADD - OTHER INCOME</b>		
Refund of Sustentation Fees	57557	56515
T & S Accounts Paid	-	(134)
Sundry Income	<u>-</u>	<u>50</u>
	<b><u>57557</u></b>	<b><u>56431</u></b>
 <b>SURPLUS FOR THE YEAR</b>	 <b><u>4681</u></b>	 <b><u>56174</u></b>

THE ATTACHED NOTES FORM PART OF THESE ACCOUNTS

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**POSTAL AND TELECOMMUNICATIONS GROUP - TASMANIAN BRANCH**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2004**

	<b><u>THIS YEAR</u></b>	<b><u>2003</u></b>
	<b><u>\$</u></b>	<b><u>\$</u></b>
<b>MEMBERS' FUNDS</b>		
Balance 1st April 2003	358258	302084
Surplus for the Year	<u>4681</u>	<u>56174</u>
Balance 31st March 2004	<u>362939</u>	<u>358258</u>
<b>REPRESENTED BY:</b>		
<b>FIXED ASSETS</b>		
Leasehold Improvements at WDV (NOTE 4)	20286	20890
Office Equipment at WDV (NOTE 2)	11947	14271
Motor Vehicles at WDV (NOTE 3)	<u>18217</u>	<u>23506</u>
	<u>50450</u>	<u>58667</u>
<b>CURRENT ASSETS</b>		
Contributions in Arrears	-	85
Commonwealth Bank - Cheque Account	38250	12952
Petty Cash on Hand	450	426
Sundry Debtors	<u>7071</u>	<u>6047</u>
	<u>45771</u>	<u>19510</u>
<b>INVESTMENTS</b>		
Island State Credit Union - 1	333661	318837
- 2	34901	33330
- 3	<u>15784</u>	<u>15588</u>
	<u>384346</u>	<u>367755</u>
<b>TOTAL ASSETS</b>	480567	445932

THE ATTACHED NOTES FORM PART OF THESE ACCOUNTS

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**POSTAL AND TELECOMMUNICATIONS GROUP - TASMANIAN BRANCH**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2004**

	<b><u>THIS YEAR</u></b>	<b><u>2003</u></b>
	<b><u>\$</u></b>	<b><u>\$</u></b>
<b>LESS CURRENT LIABILITIES</b>		
Sundry Creditors & Accruals	10729	7027
GST Payable	1301	2390
Contributions in Advance	7	582
Provisions for - Long Service Leave (NOTE 6)	22528	16371
- Recreation Leave (NOTE 6)	22885	12990
- Sick Leave (NOTE 6)	36636	27629
- Redundancy (NOTE 6)	<u>23542</u>	<u>20685</u>
<b>TOTAL LIABILITIES</b>	<u>117628</u>	<u>87674</u>
<b>NET ASSETS</b>	<u>362939</u>	<u>358258</u>

THE ATTACHED NOTES FORM PART OF THESE ACCOUNTS

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**POSTAL AND TELECOMMUNICATIONS GROUP - TASMANIAN BRANCH**  
**YEAR ENDED 31ST MARCH 2004**

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE**  
**YEAR ENDED 31ST MARCH 2004**

**1. STATEMENT OF ACCOUNTING POLICY**

The accounts are prepared under the Historical Cost convention and in accordance with the accounting standards jointly issued by the Australian Professional Accounting Bodies.

In Particular:

(a) **Depreciation**

Office Equipment and Motor Vehicles are depreciated on the Reducing Balance basis to allow for estimated reduced values at the time of disposal.

(b) **Employee Benefits**

Provisions for Long Service Leave, Sick Leave and Recreation Leave, have been made for the calculated entitlements of all employees on the basis of their terms of employment and in accordance with State Laws and Union Rules including on - costs for payroll tax and the Superannuation Guarantee Levy

<b>2. OFFICE EQUIPMENT</b>	<b>\$</b>
Cost Value 1st April 2003	40424
<u>Add Additions</u>	-
<u>Less Disposals</u>	-
	<u>40424</u>
<u>Less Provision for Depreciation</u>	<u>(28477)</u>
Written Down Value as at 31st March 2004	<u>11947</u>
 <b>3. MOTOR VEHICLES</b>	
Commodore Sedan at Cost (5/9/01)	34787
<u>Less Provision for Depreciation</u>	<u>(16570)</u>
Written Down Value 31st March 2004	<u>18217</u>
 <b>4. LEASEHOLD IMPROVEMENTS</b>	
Leasehold Improvements - at cost	24161
<u>Less Provision for Amortisation</u>	<u>(3875)</u>
Written Down Value 31st March 2004	<u>20286</u>

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**POSTAL AND TELECOMMUNICATIONS GROUP - TASMANIAN BRANCH**  
**YEAR ENDED 31ST MARCH 2004**

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE**  
**YEAR ENDED 31ST MARCH 2004**

**5. INVESTMENTS**

The only major investment of the Union are the term deposits with Island State Credit Union. During the year they earned \$16578 in interest. The balances of the accounts represents:

Provision for - Long Service Leave	23000
- Sick Leave	37000
- Recreation Leave	23000
- Redundancy	24000
- Building	60000
- Equipment	30000
- Car Changeover	30000
- Industrial/Administration Support	100000
- Industrial Campaign	30000
- General Reserve	<u>27000</u>
	<u>384000</u>

**6. PROVISION ACCOUNTS**

	<u>LSL</u>	<u>SL</u>	<u>REC L</u>	<u>REDUNDANCY</u>
	\$	\$	\$	\$
Balances 1st April 2003	16371	27629	12990	20685
Current Year Provision (Net)	<u>6157</u>	<u>9007</u>	<u>9895</u>	<u>2857</u>
Balance 31st March 2004	<u>22528</u>	<u>36636</u>	<u>22885</u>	<u>23542</u>

**7. INTEREST RECEIVED**

	\$
Commonwealth Bank - Cheque Account	68
Island State C U – Term Deposits	<u>16578</u>
	<u>16646</u>



**Australian Government**  
**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990

Mr Peter Miller  
Branch Secretary  
Tasmanian Postal & Telecommunications Branch  
CEPU Communications Division  
105 New Town Road  
NEW TOWN TAS 7008

Dear Mr Miller

**Re: Lodgement of the Financial Statements and Accounts for the CEPU Tasmanian Postal & Telecommunications Branch for the year ending 31 March 2004 (FR2004/220)**

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry on 15 July 2004.

Requirement for Dating of Certificates

On 13 August 2003 I wrote to you regarding the financial documents for the year ending 31 March 2003. In that letter (of which a copy of attached) I advised you that all certificates lodged are required to be dated. I note that the Accounting Officers certificate which was lodged with the documents for the year ending 31 March 2004 is again undated.

The accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations* Schedule (the RAO Schedule), which became effective for your organisation on your financial year beginning 1 April 2004. These new guidelines can be found on our website at [www.airc.gov.au/fact\\_sheets/factsheets.html](http://www.airc.gov.au/fact_sheets/factsheets.html).

I would strongly recommend to you that you take the opportunity to view those guidelines before you commence preparation of your next financial return for the year ending 31 March 2005.

The documents for the year ending 31 March 2004 have been filed and may be viewed on the internet at [www.e-airc.gov.au/128vcptt/financial](http://www.e-airc.gov.au/128vcptt/financial).

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Belinda Penna'.

Belinda Penna  
for Deputy Industrial Registrar

20 July 2004





**AUSTRALIAN INDUSTRIAL REGISTRY**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990

Mr Peter Miller  
Branch Secretary  
Tasmanian Postal & Telecommunications Branch  
CEPU Communications Division  
105 New Town Road  
NEW TOWN TAS 7008

Dear Mr Miller

**Re: Lodgement of Financial Statements and Accounts for the Tasmanian Postal & Telecommunications Branch for the year ending 31 March 2003 (FR2003/36)**

Receipt is acknowledged of the abovementioned financial documents which were lodged in the Registry on 8 August 2003.

The documents have been filed. However, please note that the copies of both the Accounting Officers Certificate and the Committee of Management received were undated. If you have dated copies of these documents it would be appreciated if you would forward copies to me to be added to the file. Please ensure that the copies provided with future returns are dated.

If you have any queries in regards to this letter please contact me on 02 8374 6618.

Yours sincerely,

Belinda Penna  
for Deputy Industrial Registrar

13 August 2003