



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

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

**Ref: FR2005/207-[128V-CPTT]**

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

Dear Mr Miller

**Financial Return - year ending 31 March, 2005**

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

**New legislation**

This letter is intended as guide to the law applicable on the date of this letter and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'<sup>1</sup>). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

**The key differences under the new legislation affecting financial returns are:**

- a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)
- a greater emphasis given to Australian Accounting Standards
- the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)
- extensions of time are limited to one month
- restructured penalty provisions involving more extensive use of Civil Penalties
- the introduction of the Industrial Registrar's Reporting Guidelines
- organisations and their branches to report according to their financial structures, known as 'reporting units'.

We recommend you discuss the new requirements with your accountant or auditor.

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<sup>1</sup> Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

## Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as “*reporting units*”. Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

## Industrial Registrar’s Guidelines

The Industrial Registrar’s reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit’s economic support of, or economic dependency on, other reporting units of the organisation.

## Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar’s Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

## Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor’s Report, comprise the reporting unit’s financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar’s Reporting Guidelines. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

### **First Meeting (Committee of Management)**

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

### **The Auditor**

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

### **Informing Your Members**

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

## **The Second Meeting - if it is a General Meeting of Members**

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

## **The Second Meeting - if it is a Committee of Management Meeting**

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

### **Lodge full report within 14 days of meeting**

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at [www.airc.gov.au](http://www.airc.gov.au)). When lodging the financial return please quote: **FR2005/207**.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

### **Complying with time limits**

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

### **Extensions of Time**

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

## Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

## Contact the Registry

We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au) as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

## Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at [www.airc.gov.au](http://www.airc.gov.au):

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely



Belinda Penna  
for Deputy Industrial Registrar  
11 April, 2005

**TIMELINE/ PLANNER**

Financial reporting period ending:	/ /	
<b>FIRST MEETING:</b> Prepare General Purpose Financial Report (including Committee of Management Statement in accordance with C of M resolution) and Operating Report - s253(1), s254(1)	/ /	<i>as soon as practicable after end of financial year</i>
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	<i>within a reasonable time of having received the GPFR</i>
Provide full report free of charge to members.  (a) if the report is to be presented before a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or  (b) in any other case including where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of end of financial year.  <i>(obligation to provide full report may be discharged by provision of a concise report s265(1))</i>	/ /	
<b>SECOND MEETING:</b> Present full report to:  (a) General Meeting of Members - s266 (1),(2), or  (b) where rules of organisation allow, a Committee of Management meeting - s266 (3)	/ /	<i>within 6 months of end of financial year</i>
Lodge full report (including any concise report) in the Industrial Registry together with secretary's certificate (or other officer authorised by the rules of the organisation) - s268	/ /	<i>within 14 days of meeting</i>

**Note:** The legislation makes limited provision for extensions of time concerning the provision of the full report to members and the presentation of the full report to a general meeting etc however the maximum extra time allowed can be no more than one month.

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
<b>1</b>	<b>General Purpose Financial Report</b>	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
<b>2</b>	<b>Committee of Management Statement</b>	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
<b>3</b>	<b>Auditor's Report</b>	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
<b>4</b>	<b>Operating Report</b>	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
<b>5</b>	<b>Concise report*</b>	
<b>6</b>	<b>Certificate of Secretary or other Authorised Officer</b>	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

\* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

**Committee Of Management Statement**

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (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;
- (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.

For Committee of Management: *[name of designated officer per section 243 of the RAO Schedule]*

Title of Office held:

Signature:

Date:

\* Where compliance or full compliance has not been attained - set out details of non compliance instead.

# Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."



**Certificate of Secretary or other Authorised Officer<sup>1</sup>**

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]<sup>2</sup>*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]<sup>3</sup>*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]<sup>3</sup>* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

<sup>1</sup>*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

<sup>2</sup>*Only applicable where a concise report is provided to members*

<sup>3</sup>*Insert whichever is applicable*

**PENNA, Belinda**

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**From:** CEPU Communications [cdpttas@bigpond.com]  
**Sent:** Thursday, 14 April 2005 12:29 PM  
**To:** belinda.penna@air.gov.au  
**Subject:** Re: Financial Return of CEPU Communications P&T Tasmania

Belinda – thank you for your letter of 11 April 2005 – it is much appreciated, especially the attachments.

To assist us in providing the proper documentation do you have a sample Operator Report. I have check the website and read through the fact sheet associated with this report but am uncertain of how it should be worded and set out, I do not feel that the drafted certificate I have adequately covers what is required;

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 2005 the number of members of the Branch was 800 and that the number of employees were two.

In accordance with s254(2) and Reg 159 I am attaching a list naming each person who has been a member of our committee of management at any time during the financial year and the period for which he/she held the position.

In my opinion;

- 1) the attached accounts show a true and fair view of the financial affairs of the Branch as at 31st March, 2005;
- 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.

Your assistance in ensuring we get this write would be appreciated.

Denise  
Admin Manager

20/04/2005

**PENNA, Belinda**

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**From:** McKERROW, Peter  
**Sent:** Wednesday, 20 April 2005 9:49 AM  
**To:** 'cdpttas@bigpond.com'  
**Cc:** PENNA, Belinda  
**Subject:** Attn: Denise

Denise

As discussed I have pasted in below the text of section 254 of the RAO Schedule and Regulation 159 of the RAO Regulations (the "prescribed information" referred to in s254(2)(f)).

Could I also suggest you reinforce with your auditor the fact that the reporting requirements have changed substantially and that he or she will need to be acquainted with the new legislation including the Industrial Registrar's Reporting Guidelines. There are also new requirements setting out what matters the auditor must address in his or her opinion on the GPFR. The legislation can be viewed on our website [www.airc.gov.au](http://www.airc.gov.au) or downloaded from [www.comlaw.gov.au](http://www.comlaw.gov.au)

Please also take note of the requirement to present the GPFR, operating and auditor's reports (called the "full report") to a general meeting of members as explained in our letter. The branch may only present to a committee of management meeting if its rules make provision consistent with s266(3) of the RAO Schedule. If the Branch has any doubts about whether its rules make such provision, it is welcome to seek the Registry's view before it decides which type of meeting it will present the full report to.

Finally, attached is the financial return including GPFR, operating report and auditor's report lodged by the LHMU which you may find of help in preparing your documents.

We are happy to answer questions or comment on any draft documents prepared before they are finalised.

Regards



LHMU FR  
30604 extract.pr

Peter McKerrow

Section 254

### **254 Reporting unit to prepare operating report**

(1) As soon as practicable after the end of each financial year, the committee of management of a reporting unit must cause an operating report to be prepared in relation to the financial year.

(2) The operating report must:

- (a) contain a review of the reporting unit's principal activities during the year, the results of those activities and any significant changes in the nature of those activities during the year; and
- (b) give details of any significant changes in the reporting unit's financial affairs during the year; and
- (c) give details of the right of members to resign from the reporting unit under section 174; and
- (d) give details (including details of the position held) of any officer or member of the reporting unit who is:
  - (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
  - (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a

registered organisation; and

(e) contain any other information that the reporting unit considers is relevant; and

(f) contain any prescribed information.

(3) To avoid doubt, the operating report may be prepared by the committee of management or a designated officer.

Note: This section is a civil penalty provision (see section 305).

### ***Subdivision B-Reporting***

Regulation 159:

#### **159 Prescribed information contained in operating report (RAO Schedule, s 254 (2) (f))**

For paragraph 254 (2) (f) of the RAO Schedule, the following information is prescribed:

(a) the number of persons that were, at the end of the financial year to which the report relates, recorded in the register of members for section 230 of the RAO Schedule and who are taken to be members of the reporting unit under section 244 of the RAO Schedule;

(b) the number of persons who were, at the end of the financial year to which the report relates, employees of the reporting unit, where the number of employees includes both full-time employees and part-time employees measured on a full-time equivalent basis;

(c) 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.

**Communications Electrical  
and Plumbing Union**

**Communications Division**

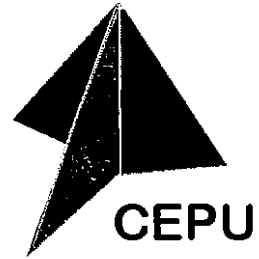
Tasmania Branch

105 New Town Road, New Town 7008

**E-mail:** cdtas@cepu.asn.au

**Phone:** (03) 62280098

**Fax:** (03) 62287557



22 August, 2005

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

**Re: Lodgement of financial returns for year ended 31 March 2005**

**Ref: FR2005/207**

Please find enclosed copy of financial returns for 2004/2005, 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 9<sup>th</sup> August 2005

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'Peter Miller'.

Peter Miller  
Branch Secretary

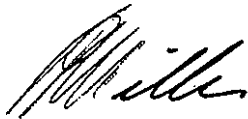
**Communications, Electrical and Plumbing Union (CEPU)**  
**Communications Division - Postal and Telecommunications Branch - Tasmania**  
**Year Ended 31st March 2005**

Financial Accounts for the year ended 31st March 2005

I Peter McCambridge Miller being the Branch Secretary of the CEPU  
Communications Division (Postal & Telecom) Tasmanian Branch certify that;

the attached accounts are a true audited copy of the accounts, referred to in s268 of the  
RAO Schedule; and provide to members.

The full report was presented to the second meeting held on 9<sup>th</sup> August 2005 of the  
committee of management in accordance with section 266 of the RAO Schedule.

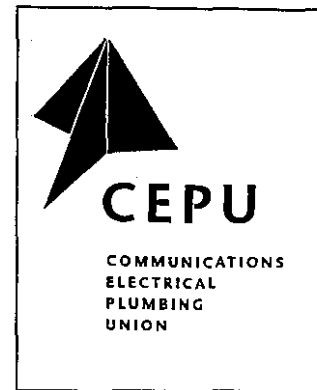


Peter Miller  
Branch Secretary

Date: 22/8/2005

**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: 15<sup>th</sup> July 2005

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

***FINANCIAL REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2005***

**Attached is a complete copy of the Annual Report and  
financial statement to be put to members at the  
Annual General Meeting on 10<sup>th</sup> August 2005.**



**Peter Miller  
Branch Secretary**

# Communications, Electrical and Plumbing Union (CEPU)

Communications Division - Postal and Telecommunications Branch - Tasmania  
Year Ended 31st March 2005

Branch Secretary - Annual report  
Branch Financial and Membership Overview

## MEMBERSHIP

Membership decline in the 2004/2005 year by % From that of 835 (31/3/2004) to 800 (31/3/2005).

**Telecommunications Group** - 183 members 179 Full-time 4 Part time

DDP 161 or 87.98%	Accounts 21 or 11.48%	LWOP 1 or .5%	
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**Postal Group** - 617 members 429 Full-time 188 Part time (29 Chandler)

DDP 238 or 38.57%	Accounts 47 or 7.32%	PRD 328 or 53.16%	LWOP 4 or .65%
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**Total Membership** - 800 members 608 Full-time 192 part time

DDP 399 or 49.88%	Accounts 68 or 8.5%	PRD 328 or 41%	LWOP - 5 or .63%
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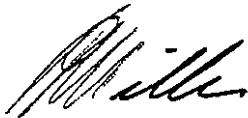
## FINANCES

Income for 2004/2005 year was \$217,027 a decrease of 3.15% on the 2003/2004 years income of \$224,101.

Income – Membership contributions were lower due to small decrease in membership numbers and one less pay period. Interest not yet received has not been accounted for in the income as done by previous auditor.

Expenses for year 2004/2005 decreased to that of \$ 264,434 compared to \$ 276,977 for 2003/2004 year.

Operating Expenses – Sustentation fees lower as income was lower than last year, also now only 22.5% instead of 25%. Printing and Stationary increase due to Post EBA and individual mail outs. Provisioning accounts were down due to the taking of Long Service Leave and Annual Leave by Administration Officer. Superannuation up due to the employment of relief staff for 4 months whilst Admin Officer on leave. Traveling cost were up due to more organising being undertaken by Secretary and EBA meetings. Salaries slightly higher but include wages of Admin Relief during training period and EBA pay rises



Peter Miller  
BRANCH SECRETARY



**COMMUNICATIONS ELECTRICAL AND PLUMBING UNION P&T TAS BRANCH**

**FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED  
31ST MARCH 2005**

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**Communications, Electrical and Plumbing Union (CEPU)**  
**Communications Division - Postal and Telecommunications Branch - Tasmania**  
**Year Ended 31st March 2005**

**OPERATING REPORT**

This Operating Report covers the activities of the Communications, Electrical and Plumbing Union (CEPU) Communications Division - Postal and Telecommunications Branch – Tasmania for the financial year ended 31st March 2005, the result of those activities and any significant changes in the nature of those activities during the year.

**1. Principal Activities of the Tasmanian Branch**

Principle activities of the CEPU Communications Division P&T Group Tasmanian Branch during the past year fell into the following categories:

Implementation of the decisions of National Council, Divisional Conference and Divisional Executive together with decisions of the Tasmanian Branch Committee of Management.

Implementation of the union's organising agenda, visitation of work sites and meetings outside work with individual members as and when required.

Representation of individual members grievances, advice on legal and legislative matters, workers compensation matters etc.

Training and provide assistance to Authorised Union Representative and Occupational Health and Safety Representatives as and when required.

Represent the Tasmanian membership at a National level on all matters such as EBA's, Awards, conditions of employment and changes within the Communications industry.

Represent Tasmanian members on local issues with relevant employer representatives.

Provide ongoing office base contact for members, administration of membership records, finances and correspondence.

**2. Financial Affairs**

The purchase of a new car and two new computers were made during the past financial year and this is reflected in the accounts.

Administration officer also took some Long Service Leave plus Annual Leave, (a total of 3 months) which required the employment of relief Admin Officer and the additional amount in super payments made. The Long Service and Rec Leave taken have been adjusted on the leave records.

**3. Rights of Members to Resign**

All members of the union have the right to resign from the Union in accordance with Rule 32 of the Union Rules, (and Section 174 of the Workplace Relations Act); namely, by providing written notice addressed and delivered to the Secretary of the relevant Branch.

#### 4. Superannuation

Officers and staff chose to elect (3) representatives to the CEPU Customs Super Policy Committee which is administered via our Divisional Office. The three member representatives are Sharon Benson (Vic T&S), Dave Callaghan (Qld P&T) and Len Gregory (Div Office).

CEPU Super is administered by AMP in accordance with CEPU Policy.

#### 5. Membership of the Branch

As at the 31<sup>st</sup> March 2005 the Tasmanian Branch membership was 800.

#### 6. Employees of the Branch

As at 31<sup>st</sup> March 2005 the Tasmanian Branch employed 1 full time employee (elected Branch Secretary) and 1 part-time (30hours) Administrative/Industrial employee.

All employees entitlements have been provisioned for within our accounts.

#### 7. Tasmanian Branch Committee of Management

The following persons were members of the Tasmanian Branch Committee of Management During the year ending 31<sup>st</sup> March 2005.

<u>Position</u>	<u>Name</u>	<u>Period of appointment</u>
President	Malcolm Sumner	1/4/2004-31/3/2005
Vice-President	Paul Minehan	1/4/2004-31/3/2005
Vice-President	Ian Kerslake	1/4/2004-31/3/2005
Branch Secretary	Peter Miller	1/4/2004-31/3/2005
Assist Secretary	David Moore	1/4/2004-31/3/2005
Lines & General Rep	Norm Conway	1/4/2004-31/3/2005
Lines & General Rep	Greg Colbeck	1/4/2004-31/3/2005
Lines & General Rep	Michael Graham	1/4/2004-31/3/2005
Lines & General Rep	Stephen Forster	1/4/2004-23/9/2004
Postal Group Rep	Paul Jewell	1/4/2004-13/7/2004
Postal Group Rep	Brett Porthouse	1/4/2004-31/3/2005
Postal Group Rep	Gerard Nagy	1/4/2004-31/3/2005
Postal Group Rep	Tim Hutt	8/6/2004-31/3/2005
Postal Group Rep	Paul Bugg	23/9/2004-31/3/2005



.....  
Peter Miller, Branch Secretary  
24<sup>th</sup> May 2005

**COMMUNICATIONS ELECTRICAL AND PLUMBING UNION P&T TAS BRANCH  
 PROFIT AND LOSS STATEMENT  
 FOR THE YEAR ENDED 31ST MARCH 2005**

	NOTE	\$	\$	2004 \$
Operating Loss				
Before Income Tax		342		(4,681)
Income Tax Expense		-		-
		<u>          </u>		<u>          </u>
OPERATING LOSS AND EXTRAORDINARY ITEMS			342	(4,681)
Retained Profits at April 1			<u>362,939</u>	<u>358,258</u>
PROFIT AVAILABLE FOR APPROPRIATION			<u>362,597</u>	<u>362,939</u>
RETAINED PROFITS			<u>362,597</u>	<u>362,939</u>

**COMMUNICATIONS ELECTRICAL AND PLUMBING UNION P&T TAS BRANCH  
BALANCE SHEET AS AT 31ST MARCH 2005**

	NOTE	\$	\$	2004 \$
<b>CURRENT ASSETS</b>				
Cash	2	14,742		38,700
Receivables	3	<u>4,314</u>		<u>7,071</u>
TOTAL CURRENT ASSETS			<u>19,056</u>	<u>45,771</u>
<b>NON-CURRENT ASSETS</b>				
Investments	4	391,166		384,346
Property, Plant and Equipment	5	<u>69,645</u>		<u>50,450</u>
TOTAL NON-CURRENT ASSETS			<u>460,811</u>	<u>434,796</u>
TOTAL ASSETS			<u>479,867</u>	<u>480,567</u>
<b>CURRENT LIABILITIES</b>				
Creditors & Borrowings	6	1,310		12,037
Provisions	7	<u>115,960</u>		<u>105,591</u>
TOTAL CURRENT LIABILITIES			<u>117,270</u>	<u>117,628</u>
TOTAL LIABILITES			<u>117,270</u>	<u>117,628</u>
NET ASSETS			<u>362,597</u>	<u>362,939</u>
<b>EQUITY</b>				
Accumulated Profit			<u>362,597</u>	<u>362,939</u>

These statements are to be read in conjunction with the  
attached audit report of  
Spencer Darko Chartered Accountant's.

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**COMMUNICATIONS ELECTRICAL AND PLUMBING UNION P&T TAS BRANCH  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**1. STATEMENT OF ACCOUNTING POLICIES**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards and the Workplace Relations Act 1966. The accounts are prepared under the historical cost convention and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the Association in the preparation of the accounts.

**Income Tax**

No provision for income tax is necessary as "Trade Unions" are exempt from income tax under Section 23(f) of the Income Tax Assessment Act.

**Information to be provided to Members or Registrar**

In accordance with the requirements of Workplace Relations Act 1966, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274, which reads as follows:

A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.

An organisation shall, on application made under Subsection (1) by a member or 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.

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 of the organisation concerned information received because of an application made at the request of the member.

Penalty \$1000.

**Property, Plant & Equipment**

Property, plant and equipment are included at cost or at independent or directors' valuation. The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, are depreciated over their useful lives commencing from the time the asset is held ready for use.

Properties held for investment purposes are not subject to a depreciation charge. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

**Employee Benefits**

Provision is made in respect of the Association's liability for annual leave and long service leave at balance date.

**COMMUNICATIONS ELECTRICAL AND PLUMBING UNION P&T TAS BRANCH  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

	\$	\$	2004 \$
<b>2. Cash</b>			
Petty Cash on Hand	400		450
Commonwealth Bank - Cheque Account	<u>14,342</u>		<u>38,250</u>
		<u>14,742</u>	<u>38,700</u>
 <b>3. RECEIVABLES</b>			
<b>Receivables</b>			
Sundry Debtors		<u>4,314</u>	<u>7,071</u>
Island State Credit Union		<u>391,166</u>	<u>384,346</u>
 <b>5. PROPERTY PLANT AND EQUIPMENT</b>			
Motor Vehicles at WDV		36,904	18,217
Office Equipment at WDV		12,962	11,947
Leasehold Improvements at WDV		<u>19,779</u>	<u>20,286</u>
		<u>69,645</u>	<u>50,450</u>
 <b>6. CREDITORS AND BORROWINGS</b>			
<b>Creditors &amp; Borrowings</b>			
GST Payable	912		1,301
Contributions in Advance	7		7
Sundry Creditors & Accruals	<u>391</u>		<u>10,729</u>
		<u>1,310</u>	<u>12,037</u>
 <b>7. PROVISIONS</b>			
<b>Provisions</b>			
Provisions for Employee Entitlements		<u>115,960</u>	<u>105,591</u>

**COMMUNICATIONS ELECTRICAL AND PLUMBING UNION P&T TAS BRANCH  
STATEMENT OF CASH FLOWS AS AT 31ST MARCH 2005**

	NOTE	\$	\$
<b>INCOME</b>			
Sundry Income		137	
Members Contributions		209,774	
Bank Interest Received		7,116	
Refund of Sustentation Fees		<u>47,818</u>	
<b>TOTAL INCOME</b>			264,845
<b>EXPENSES</b>			
Affiliation Fees		6,364	
Allowances - Committee & Delegates		4,019	
Auditors Remuneration - Fees		3,000	
Bank Cbarges		524	
Commission Paid		3,752	
Discounts allowed		837	
Donations		1,200	
Electricity & Gas		618	
Federal Office - Sustentation Fees		47,819	
Fringe Benefits Tax		1,874	
Insurance		7,829	
Motor Vehicle Expenses		3,455	
Payroll Tax		8,224	
Petty Cash		122	
Postage		2,887	
Printing & Stationery		3,819	
Rental of Facilities		1,889	
Repairs & Maintenance		981	
Salaries		121,538	
Sundry Expenses		2,151	
Superannuation		16,324	
Telephone		3,169	
Training Costs		701	
Travelling Expenses		<u>12,104</u>	
<b>TOTAL EXPENSES</b>			<u>255,200</u>
<b>RETAINED PROFITS</b>			9,645
<b>PROPERTY PLANT AND EQUIPMENT</b>			
	5		25,480
<b>INVESTMENTS</b>			
Island State Credit Union			6,819
<b>CURRENT ASSETS</b>			
Petty Cash on Hand		(50)	
Sundry Debtors		<u>(2,756)</u>	
			(2,806)



**COMMUNICATIONS ELECTRICAL AND PLUMBING UNION P&T TAS BRANCH  
NOTES TO THE STATEMENT OF CASH FLOWS**

	NOTE	\$	\$
<b>CURRENT LIABILITIES</b>			
Bank Overdraft		23,909	
GST Payable		(390)	
Sundry Creditors & Accruals		<u>(3,671)</u>	
			<u>19,848</u>
 TOTAL			 <u>-</u>
 <b>1. RECONCILIATION OF CASH</b>			
Petty Cash on Hand		400	
Commonwealth Bank - Cheque Account		<u>14,342</u>	
 CASH AT THE END OF THE YEAR			 <u>14,742</u>
 <b>2. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			
Operating profit after income tax			(342)
 Amortisation			507
Depreciation			5,024
Provision for diminution in investments			10,369
Increase(decrease) in other expenses payable			(6,666)
Loss on Sale of Fixed Assets		754	
Increase(decrease) in income tax payable			-
Decrease(increase) in inventories			-
Decrease(increase) in other receivables			-
 NET CASH PROVIDED BY OPERATING ACTIVITIES			 <u>9,646</u>

**COMMUNICATIONS ELECTRICAL AND PLUMBING UNION P&T TAS BRANCH  
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2005**

	NOTE	\$	\$	2004 \$
<b>INCOME</b>				
Sundry Income		137		-
Members Contributions		209,774		207,455
Bank Interest Received		7,116		16,646
Refund of Sustentation Fees		47,818		57,557
				<hr/>
TOTAL INCOME			264,845	281,658
<b>EXPENSES</b>				
Affiliation Fees		6,364		5,977
Allowances - Committee & Delegates		4,019		4,581
Amortisation - Leasehold Improvements		508		604
Auditors Remuneration - Fees		3,000		2,230
Bank Charges		523		435
Commission Paid		3,752		3,749
Depreciation		5,024		7,613
Discounts allowed		836		-
Donations		1,200		650
Electricity & Gas		619		1,181
Federal Office - Sustentation Fees		47,819		57,557
Fringe Benefits Tax		1,874		1,874
Insurance		4,029		4,781
Motor Vehicle Expenses		3,455		3,752
Payroll Tax		8,224		9,698
Petty Cash		122		237
Postage		2,887		1,041
Printing & Stationery		3,818		1,668
Provisions		10,369		27,916
Rental of Facilities		1,889		1,438
Repairs & Maintenance		982		574
Salaries		119,191		113,476
Sundry Expenses		2,150		1,569
Superannuation		15,806		9,287
Telephone		3,169		4,347
Training Costs		700		1,703
Travelling Expenses		12,105		9,039
				<hr/>
TOTAL EXPENSES			264,434	276,977
OPERATING PROFIT			411	4,681
<b>NON-OPERATING INCOME AND EXPENSES</b>				
<b>Non Operating Expenses</b>				
Loss on Sale of Fixed Assets			753	-
			<hr/>	<hr/>
OPERATING LOSS AND EXTRAORDINARY ITEMS			342	(4,681)

**COMMUNICATIONS ELECTRICAL AND PLUMBING UNION P&T TAS BRANCH  
 PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2005**

	NOTE	\$	\$	2004 \$
Retained Profits at April 1			<u>362,939</u>	<u>358,258</u>
PROFIT AVAILABLE FOR APPROPRIATION			<u>362,597</u>	<u>362,939</u>
RETAINED PROFITS			<u>362,597</u>	<u>362,939</u>

**Communications, Electrical and Plumbing Union (CEPU)**  
**Communications Division - Postal and Telecommunications Branch - Tasmania**  
**Year Ended 31st March 2005**

Committee of Management Statement

On 24<sup>th</sup> May 2005 the Committee of Management of the Communications, Electrical and Plumbing Union (CEPU) Communications Division - Postal and Telecommunications Branch – Tasmania passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit for the financial year ended 31<sup>st</sup> March 2005.

The Committee of Management declares in relation to the GPFR that in its opinion:

1. the financial statements and notes comply with the Australian Accounting Standards;
2. the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
3. 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;
4. 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;
5. during the financial year to which the GPFR relates and since the end of that year:
  - a. meetings of the committee of management were held in accordance with the rules of the organisation; and
  - b. the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation; and
  - c. the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - d. all 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
  - e. No orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of Management:  
Title of Office held:

David Moore  
Assistant Secretary

Malcolm Sumner  
Branch President

Date:

*David Moore*  
.....  
24/5/2005

*M Sumner*  
.....  
24/5/2005

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
COMMUNICATIONS ELECTRICAL AND PLUMBING UNION P&T TAS BRANCH**

**Scope**

We have audited the accounts, being the Statement by Management, Profit and Loss Account, Balance Sheet, Statement of Cash Flows and notes to and forming part of the accounts of COMMUNICATIONS ELECTRICAL AND PLUMBING UNION P&T TAS BRANCH for the year ended 31st March 2005. The Board of Management is responsible for the preparation and presentation of the accounts and the information they contain. We have conducted an independent audit of these accounts in order to express an opinion on them to the members of the association.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, 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 accounts are presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the RAO Schedule so as to present a view which is consistent with our understanding of the Association'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 the accounts of COMMUNICATIONS ELECTRICAL AND PLUMBING UNION P&T TAS BRANCH are properly drawn up:

- (a) so as to give a true and fair view of:
  - (i) the financial position of the Association as at 31st March 2005 and of the results of its operations and its cash flows for the year ended.
  - (ii) in accordance with applicable Accounting Standards and other professional reporting requirements in Australia.
- (b) in accordance with the provisions of the Corporations Law; and
- (c) are in accordance the reporting requirements of the RAO Schedule.

Spencer Darko  
Chartered Accountants  
by Anthony Darko



237 Main Road Moonah Tas 7009  
13th July 2005



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

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

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

Dear Mr Miller

**Branch Financial Return - year ending 31 March 2005 (FR2005/207)**

I refer to the financial return of the Branch lodged in the Registry on 23 August 2005 which has been filed.

Please note the following matters when preparing next year's return:

Committee of Management Statement

The reporting guidelines of the Industrial Registrar require the Branch committee to express its opinion on whether the "financial records of [the Branch] have been kept, as far as practicable, in a consistent manner to each of the other reporting units" of the CEPU. The Committee has not expressed its opinion on this matter. It should ensure it does when preparing its next Statement; if it cannot express an opinion in those terms, it should say why<sup>1</sup>.

Notice Required by s272(5) of the RAO Schedule

This provision and paragraph 8(c) of the Guidelines require that the GPFR and notes include a notice drawing attention to subsections (1), (2) and (3) of s272. The required notice is not among the documents lodged. Instead, the notice is the terms of the former s274 of the Act.

Please ensure the RAO version of the notice is included in future GPFRs.

Yours sincerely,

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

Peter McKerrow  
Deputy Industrial Registrar

30 August 2005

<sup>1</sup> See paragraph 17(e)(iv) of the Guidelines under s253 of May 2003