



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/39-[128V-CTOA]

Mr N J Crabb
Branch Secretary
Telecommunications Officer Association Branch
Communications Division
CEPU
PO Box 882
MARISTON SA 5033

Dear Mr Crabb

**Re: CEPU - Communications Division - Telecommunications Officer Association Divisional
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, 2003.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year 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 obligations arising under Part IX, Division 11 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

31 March, 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/39 -[128V-CTOA]

Mr Neil Crabb
CEPU - Communications Division
Telecommunications Officer Association Divisional
Branch
PO Box 882
MARISTON SA 5033

Dear Mr Crabb

Re: CEPU - Communications Division - Telecommunications Officer Association Divisional Branch - Outstanding Financial Documents - *Workplace Relations Act 1996*

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 31 March, 2003.

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, 2003. 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.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

I have received telephone advice via the Divisional Office that you expect to be able to lodge the financial documents before 29 February 2004. If you are unable to lodge the documents by that time, I request your written advice as to what progress has been made and when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)

4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote: **FR2003/39**.

Yours sincerely



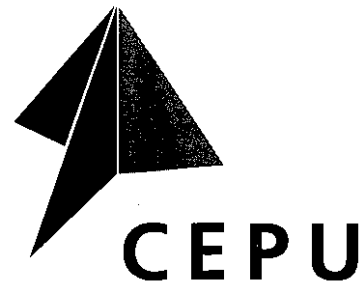
Belinda Penna

E-mail: belinda.penna@air.gov.au

2 February 2004

Our Reference:

GEN 04/33
5.3/202 5.3/233



COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION

12th February, 2004.

Australian Industrial Registry,
Level 8, Terrace Towers,
80 William Street,
EAST SYDNEY. NSW. 2011.

ATTENTION: Ms Belinda Penna.

Dear Ms Penna,

RE: FINANCIAL STATEMENT – TOA BRANCH

I refer to previous conversations in relation to the lodgement of CEPU (Communications Division) financial statement for the TOA Branch for the year ending 31st March 2003, please find attached the TOA financial statement.

Should you require any further information, please do not hesitate to contact me at this office.

Yours faithfully,

Brian Baulk,
DIVISIONAL SECRETARY.

Enc.

BB:kr

**COMMUNICATIONS
DIVISION**

ABN 22 401 014 998

Colin Cooper
Divisional President

Brian Baulk
Divisional Secretary
139-155 Queensberry St
[PO Box 472]
Carlton South
Victoria 3053
Australia

Ph: 03 9349 2100
Fax: 03 9349 1952
E-mail: cddo@cepu.asn.au
Web: www.cepu.asn.au

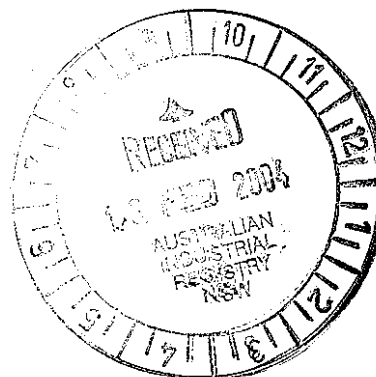


FINANCIAL STATEMENTS
OF

TELECOMMUNICATIONS
OFFICERS ASSOCIATION

ABN: 50 866 313 928

For the Year Ended 30 June 2003



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TELECOMMUNICATIONS OFFICERS ASSOCIATION
ABN: 50 866 313 928

COMMITTEE OF MANAGEMENT CERTIFICATE

We, P. NOONAN and R. ARMOUR, being two Members of the Committee of Management of the Telecommunications Officers Association, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- (1) In the opinion of the Committee, the attached Accounts show a true and fair view of the financial affairs of the Association, as at 31 March, 2003.
- (2) In the opinion of the Committee, Meetings of the Committee were held during the year ended 31 March, 2003, in accordance with the Rules of the Association.
- (3) To the knowledge of any Member of the Committee, there have been no instances where records of the Association or other documents, (not being documents containing information made available to a Member of the Association, under Sub-Section 274 (2) of the Workplace Relations Act, 1996), or copies of those records or other documents, or copies of the Rules of the Association, have not been furnished or made available to Members, in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the Rules of the Association.
- (4) The Association has complied with Sub-Section 279 (1), and (6) of the Act in relation to the Financial Accounts of the Association in respect of the year ended 31 March, 2002, and the Auditors' Report thereon.

SIGNED: P. Noonan
P. NOONAN

Ross Armour
R. ARMOUR

ADELAIDE
DATED: 6 FEBRUARY 2004

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TELECOMMUNICATIONS OFFICERS ASSOCIATION
ABN: 50 866 313 928

ACCOUNTING OFFICERS CERTIFICATE

I, PAMELA NOONAN, being the Officer responsible for keeping the accounting records of the Telecommunications Officers Association, certify that as at 31 March, 2003, the number of Members of the Association was 130.

In my opinion:

- (1) The attached Accounts show a true and fair view of the financial affairs of the Association, as at 31 March, 2003.
- (2) A record has been kept of all moneys paid by or collected from Members, and all moneys so paid or collected, have been credited to the Bank Account to which those moneys are to be credited, in accordance with the Rules of the Association.
- (3) Before any expenditure was incurred by the Association, approval of the incurring of the expenditure was obtained in accordance with the Rules of the Association.
- (4) In the case of the Accounts prepared in accordance with Sub-Section 273 (1) of the Act, and, in particular, with regard to funds of the Association, raised by compulsory Levies or voluntary Contributions from Members, or funds other than the General Fund, operated in accordance with the Rules, no payments were made out of such fund for purposes other than those for which the fund was operated.
- (5) No loans or other financial benefits, other than remuneration, in respect of their employment with the Association and Honoraria as stated in the Income and Expenditure Statement were made to persons holding office in the Association.
- (6) The register of Members of the Association is maintained in accordance with the Act.

SIGNED:

P. Noonan
ACCOUNTING OFFICER

ADELAIDE
DATED:

6 FEBRUARY 2004

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TELECOMMUNICATIONS OFFICERS ASSOCIATION**ABN: 50 866 313 928****COMPILATION REPORT****SCOPE**

We have audited the Accounts being the Balance Sheet and Income and Expenditure Statement and Notes to and forming part of the Accounts of the Telecommunications Officers Association, for the year ended 31 March, 2003.

The Committee 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 from 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 statutory requirements so as to present a view of the Association which is consistent with our understanding of its financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

AUDIT OPINION

In our opinion:

- (1) There were kept by the Association in respect of the year, satisfactory accounting records detailing the sources and nature of the Income of the Association (including Income from Members) and the nature and purposes of Expenditure.
- (2) The attached Accounts and Statements are properly drawn up:
 - (a) in accordance with Section 273 of the Workplace Relations Act, 1996, as amended.
 - (b) so as to give a true and fair view of:
 - the state of affairs of the Association as at 31 March, 2003, and
 - the Income and Expenditure and Surplus of the Association for the year ended on that date.
 - (c) in accordance with applicable Accounting Standards.
- (3) We received from the Officers and Employees of the Association, all the information and explanations which we required for the purposes of our audit.

J. H. DOYLE & CO.


C. WELLINGTON
REGISTERED COMPANY AUDITOR

ADELAIDE

DATED: 11/2/04

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TELECOMMUNICATIONS OFFICERS ASSOCIATION**ABN: 50 866 313 928****BALANCE SHEET****For the Year Ended 31 March 2003**

	31/3/2003	31/3/2002
	\$	\$
Current Assets		
Westpac Cheque Account	19,405	2,543
Westpac Term Deposit	63,625	60,253
Accounts Receivable	265	--
GST Claimable	--	124
Total Current Assets	\$83,295	\$62,920
Current Liabilities		
Sundry Creditors	1,834	220
Total Current Liabilities	\$1,834	\$220
<u>WORKING CAPITAL</u>	\$81,461	\$62,700
Fixed Assets		
Property, Plant & Equipment at Depreciated Value	3,596	6,192
Total Fixed Assets	\$3,596	\$6,192
Investments		
Shares in Telstra	9,560	9,560
Total Investments	\$9,560	\$9,560
<u>NET ASSETS</u>	\$94,617	\$78,452

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO THE A/C'S

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TELECOMMUNICATIONS OFFICERS ASSOCIATION**ABN: 50 886 313 928****STATEMENT OF ACCUMULATED FUNDS****For the Year Ended 31 March 2003**

	31/3/03	31/3/02
	\$	\$
Operating Surplus/Deficit B/Fwd	16,165	(43,512)
Add Accumulated Surplus at the Beginning Of the Period	<u>78,452</u>	<u>121,984</u>
<u>TOTAL PROPRIETORSHIP</u>	<u>\$94,617</u>	<u>\$78,452</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO THE A/C'S

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TELECOMMUNICATIONS OFFICERS ASSOCIATION**ABN: 50 866 313 928****INCOME & EXPENDITURE STATEMENT****For the Year Ended 31 March 2003**

	31/3/03	31/3/02
	\$	\$
Income		
Members Contributions	35,595	58,794
Dividends Received	528	456
Interest Received	3,397	3,220
Profit on Sale of Property, Plant & Equipment	—	(3,612)
Other Income	467	—
<u>TOTAL INCOME</u>	<u>\$39,987</u>	<u>\$58,858</u>
Expenses		
Affiliation Fees	453	1,292
Audit & Accountancy Fees	875	2,420
Bank Charges	923	2,278
Conference & Seminar Costs	—	3,798
Depreciation & Loss on Plant Scrapped	2,914	7,054
File Removal	130	—
Fringe Benefits Tax	—	1,862
GST Paid	2,517	2,147
Insurance	—	1,458
Internet Expenses	81	—
Postage, Printing & Stationery	2,033	810
Provision for Annual Leave	—	(10,065)
Provision for Long Service Leave	—	(33,702)
Salaries	—	83,320
Salaries – Other	6,378	13,111
Superannuation	871	6,146
Sundry Expenses	756	743
Telephone	2,097	2,938
Travel – Airfares	1,215	9,838
Travelling Allowance	2,779	6,928
<u>TOTAL EXPENSES</u>	<u>\$23,822</u>	<u>\$102,370</u>
<u>NET PROFIT</u>	<u>\$16,165</u>	<u>\$(43,512)</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO THE A/C'S

TELECOMMUNICATIONS OFFICERS ASSOCIATION
ABN: 60 866 313 928

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 March, 2003

NOTE 1 ACCOUNTING METHODS

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) The Accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific Assets.
- (b) **Plant and Equipment**
Plant and equipment are brought to account at cost less accumulated depreciation.
- (c) Provision for Employee Benefits in the form of Long Service Leave, Accrued Annual Leave, etc., has been made for the estimated accrued entitlements of Employees on the basis of their terms of employment.
- (d) **Income Tax**
The Union is exempt from Income Tax under S50-15 of the ITAA 1997.
- (e) **Contributions**
Contributions have been accounted for on a cash basis.

NOTE 2 INFORMATION PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of Members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274, which reads as follows:

- "(1) A Member of an Organisation, or a Registrar, may apply to the Organisation for specified prescribed information in relation to the Organisation.
- (2) An Organisation shall, on application made under Sub-Section (1) by a Member of the Organisation or Registrar, make the specified information available to the Member or Registrar in such manner, and within such time as is prescribed.
- (3) A Registrar may only make an application under Sub-Section (1) at the request of a Member of the Organisation concerned, and the Registrar shall provide to a Member information received because of an application made at the request of the Member."

An Organisation shall not contravene Section 274 (1), (2) and (3). Penalty \$1,000.



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ms Pam Noonan
Branch Secretary
Telecommunications Officers Association Branch
CEPU Communications Division
PO Box 882
MARISTON SA 5033

Dear Ms Noonan

Re: Lodgement of Financial Statements and Accounts for the CEPU Communications Division, Telecommunications Officers Association Divisional Branch for the year ending 31 March 2003 (FR2003/39)

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry on 13 February 2004.

Before the documents can be filed further information is required.

Secretary's Certificate

Subsection 279(6)(a) of the *Workplace Relations Act 1996* requires that members of an organisation be supplied with a copy of the accounts, statements and auditors report at least eight days before they are presented to either a Committee of Management meeting or a General Meeting for final approval. This is to ensure that members have an adequate opportunity to peruse the documents before they are finally adopted by the organisation.

Please provide Secretary's Certificate advising

- the date that the documents were supplied to the members, and the method of supply of the documents to members
- the date of the general meeting/Committee of Management meeting finally accepting the documents, and
- whether the documents lodged in the Registry are a copy of those presented to the meeting.

I have attached an example Secretary's Certificate for you, which may assist you in the preparation of the document.

Salaries

It is not clear from the Income and Expenditure Statement whether the figure referred to as "Salaries - Other" relates to employees or officeholders of the Branch. Pursuant to regulation 107(a)(xiv)(xv) of the Workplace Relations Regulations, the Income and Expenditure Statement should indicate separate salary figures for both the employees and the officeholders of the organisation. Please clarify what the figure provided relates to. If the single figure provided relates only to employees, please advise whether there are salaries paid to any officeholders in the Branch.

If you have any enquiries regarding this letter please contact me on 02 8374 6618.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

13 February 2004

(Example)

SECRETARY'S CERTIFICATE

I,, Branch Secretary, certify that the copies of the Auditors
(name)

Report, accounts and statements of the
(name of Union, Division and Branch)

for the year ended....., as lodged in the Industrial Registry are
(financial year ending date eg 31 December 2002)

copies of the documents that were supplied to the Members on * / /

and were subsequently presented to the

general meeting of members/meeting of the committee of management *

held on * / /

(Signature)_____

(Title)_____

(Date)_____

* Fill in the dates and cross out whichever meeting does not apply

**TELECOMMUNICATIONS OFFICERS
ASSOCIATION BRANCH**

P/O Box 882
Marleston SA 5033
Phone: 0407 535 257
Email: toa@primus.com.au
ABN 60-855-313-828

Australian Industrial Registry
80 William Street,
East Sydney.
NSW 2011

Attention Ms Belinda Penna,

Dear Ms Penna,

I would like to advise that our secretary Ms Pam Noonan resigned on March 5th 2004.

I will be acting in the position until elections for all our vacant positions are held.

I would also like to advise that the Financial Documents for year ending 31st March 2003, were posted to members on Friday 12th February 2004, and were represented to Committee of Management on Friday March 5th 2004

Your Query "Salaries"

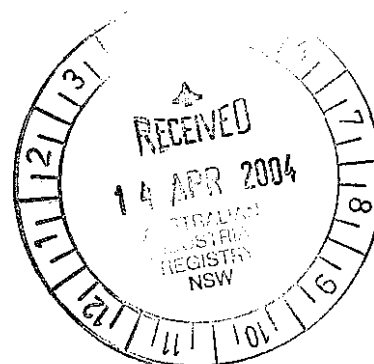
Salaries are paid to full time employees only.

There are no salaries paid to any office holder in the branch.

Please find attached our Secretary's Certificate.

Neil Crabb
14 April 2004.

TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH



encl:

SECRETARY'S CERTIFICATE**NEIL CRABB**

I,, Branch Secretary, certify that the copies of the Auditors
(name)

Report, accounts and statements of the **TELECOM OFFICERS ASSOC.**
(name of Union, Division and Branch)

31 MARCH 2003
for the year ended....., as lodged in the Industrial Registry are
(financial year ending date eg 31 December 2002)

copies of the documents that were supplied to the Members on * **12 / 02 / 04**

and were subsequently presented to the

~~general meeting of members~~/meeting of the committee of management *

held on * **5 / 3 / 04**

(Signature) 

(Title) **ACTING SECRETARY**

(Date) **14 - 04 - 04.**

* Fill in the dates and cross out whichever meeting does not apply



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Neil Crabb
Telecommunications Officers Association Branch
CEPU Communications Division
PO Box 882
MARISTON SA 5033

Dear Mr Crabb

**Re: Lodgement of Financial Statements and Accounts for the CEPU Communications
Division, TOA Divisional Branch for the year ending 31 March 2003 (FR2003/39)**

Thank you for your letter and Secretary's Certificate dated 14 April 2004.

Following the receipt of this additional information the financial documents have been filed.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

15 April 2004