



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2004/223-[128V-CTOA]

Mr Ross Armour
Telecommunications Officer Association Divisional
Branch President
CEPU - Communications Division
Infrastructure Services Group
101 Abbotsford Road
MAYNE QLD 4006

Dear Mr Armour

**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, 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.

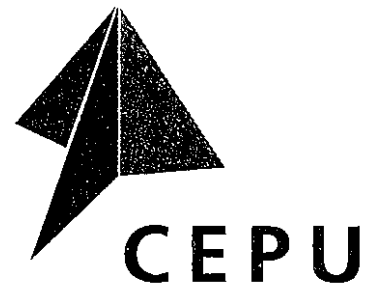
Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna

E-mail: belinda.penna@air.gov.au
2 April, 2004

Our Reference: GEN 04/529
5.3/202



COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION

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

2nd December, 2004.

The Industrial Registrar,
Industrial Registry,
Australian Industrial Relations Commission,
Nauru House,
42/80 Collins Street,
MELBOURNE. VIC. 3000.

Dear Sir,

RE: FINANCIAL STATEMENTS

Please find enclosed the following:

- Financial Statement of the Divisional Conference of the CEPU for the year ended 31st March 2004. The Financial Statement of the Divisional Conference of the CEPU was approved by the Divisional Executive at its meeting held on 22nd-23rd November 2004.
- Financial Statements of Branches of the Communications Division for the year ended 31st March 2004.

We are now in the process of circulating the summary Financial Statement to the union membership and we will advise you when this process has been completed.

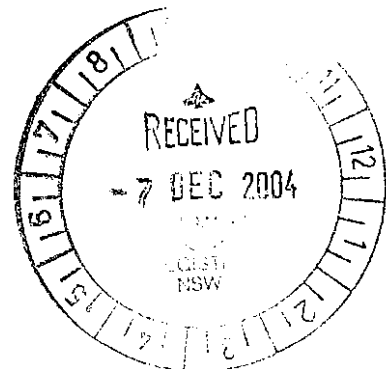
Should you require any further information, please do not hesitate to contact me at this office.

Yours faithfully,

Sharelle Herrington,
ACTING DIVISIONAL SECRETARY.

Encs.

SH:kr



FINANCIAL STATEMENTS
OF

TELECOMMUNICATIONS
OFFICERS ASSOCIATION

ABN: 50 866 313 928

For the Year Ended 30 June 2004



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TELECOMMUNICATIONS OFFICERS ASSOCIATION**ABN: 50 866 313 928****COMMITTEE OF MANAGEMENT CERTIFICATE**

We, ROSS ARMOUR and ANDREW HILL, being two Members of the Committee of Management of the Telecommunications Officers Association Branch of the CEPU, 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 Branch, as at 31 March, 2004.
- (2) In the opinion of the Committee, Meetings of the Committee were held during the year ended 31 March, 2004, in accordance with the Rules of the Branch.
- (3) To the knowledge of any Member of the Committee, there have been no instances where records of the Branch or other documents, (not being documents containing information made available to a Member of the Branch, under 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 Branch, 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 Branch.
- (4) The Branch has complied with Sub-Section 279 (1), and (6) of the Act in relation to the Financial Accounts of the Branch in respect of the year ended 31 March, 2003, and the Auditors' Report thereon.

SIGNED:

Ross ArmourA HillADELAIDE
DATED:11-10-04

TELECOMMUNICATIONS OFFICERS ASSOCIATION
ABN: 50 866 313 928

ACCOUNTING OFFICER'S CERTIFICATE

I, **NEIL JAMES CRABB**, being the Officer responsible for keeping the accounting records of the Telecommunications Officers Association Branch of the CEPU, certify that as at 31 March, 2004, the number of Members of the Branch was 190.

In my opinion:

- (1) The attached Accounts show a true and fair view of the financial affairs of the Branch, as at 31 March, 2004.
- (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 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) 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 Branch, 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 Branch and Honoraria as stated in the Income and Expenditure Statement were made to persons holding office in the Branch.
- (6) The register of Members of the Branch is maintained in accordance with the Act.

SIGNED:


 ACCOUNTING OFFICER

ADELAIDE
 DATED:

14-10-04

TELECOMMUNICATIONS OFFICERS ASSOCIATION
ABN: 50 866 313 928

AUDITOR'S 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 Branch of the CEPU, for the year ended 31 March, 2004.

The Committee of Management are 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 Branch.

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 Branch 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 Branch in respect of the year, satisfactory accounting records detailing the sources and nature of the Income of the Branch (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 Branch as at 31 March, 2004, and
 - the Income and Expenditure and Surplus of the Branch for the year ended on that date.
 - (c) in accordance with applicable Accounting Standards.
- (3) We received from the Officers and Employees of the Branch, 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: 14/10/04

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TELECOMMUNICATIONS OFFICERS ASSOCIATION**ABN: 50 866 313 928****BALANCE SHEET****For the Year Ended 31 March 2004**

	31/3/2004	31/3/2003
	\$	\$
<u>ACCUMULATED FUNDS</u>		
Unappropriated Surplus B/fwd	<u>99,782</u>	<u>94,617</u>
<u>TOTAL FUNDS</u>	<u>\$99,782</u>	<u>\$94,617</u>
These funds are represented by:		
<u>Current Assets</u>		
Westpac Cheque Account	6,977	19,405
Westpac Term Deposits	81,121	63,625
Accounts Receivable	<u>--</u>	<u>265</u>
Total Current Assets	<u>\$88,098</u>	<u>\$83,295</u>
<u>Current Liabilities</u>		
Sundry Creditors	<u>326</u>	<u>1,834</u>
Total Current Liabilities	<u>326</u>	<u>\$1,834</u>
<u>WORKING CAPITAL</u>	<u>\$87,772</u>	<u>\$81,461</u>
<u>Fixed Assets</u>		
Property, Plant & Equipment at Depreciated Value	<u>2,450</u>	<u>3,596</u>
Total Fixed Assets	<u>\$2,450</u>	<u>\$3,596</u>
<u>Investments</u>		
Shares in Telstra at Cost	<u>9,560</u>	<u>9,560</u>
Total Investments	<u>\$9,560</u>	<u>\$9,560</u>
<u>NET ASSETS</u>	<u>\$99,782</u>	<u>\$94,617</u>

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

TELECOMMUNICATIONS OFFICERS ASSOCIATION
ABN: 50 866 313 928

STATEMENT OF ACCUMULATED FUNDS
For the Year Ended 31 March 2004

	31/3/2004	31/3/2003
	\$	\$
Operating Surplus B/Fwd	5,165	18,165
Add Accumulated Surplus at the Beginning Of the Period	<u>94,617</u>	<u>78,452</u>
<u>TOTAL PROPRIETORSHIP</u>	<u>\$99,782</u>	<u>\$94,617</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 2004**

	31/3/2004	31/3/2003
	\$	\$
Income		
Members Contributions	32,726	35,595
Dividends Received	648	528
Interest Received	2,531	3,397
Other Income	--	467
<u>TOTAL INCOME</u>	<u>\$35,905</u>	<u>\$39,987</u>
Expenses		
Affiliation Fees	1,010	453
Audit & Accountancy Fees	1,870	875
Bank Charges	897	923
Branch & Division	847	--
Depreciation & Loss on Plant Scrapped	1,146	2,914
File Removal	--	130
GST Paid	1,965	2,517
Postage, Printing & Stationery	836	2,033
Salaries	11,402	6,378
Superannuation	1,058	671
Sundry Expenses	--	756
Telephone	2,287	2,178
Travel - Airfares	1,448	1,215
Travelling Allowance	5,974	2,779
<u>TOTAL EXPENSES</u>	<u>\$30,740</u>	<u>\$23,822</u>
<u>NET PROFIT</u>	<u>\$5,165</u>	<u>\$16,165</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

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 March, 2004

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 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 Neil Crabb
Branch Secretary
CEPU Communications Division
Telecommunications Officers Association Branch
PO Box 882
MARLESTON SA 5033

Dear Mr Crabb

Re: Lodgement of Financial Statements & Accounts for the Telecommunications Officers Association Divisional Branch for the year ending 31 March 2004 (FR2004/223)

Receipt is acknowledged of the abovementioned financial documents, which were lodged in the Registry on 7 December 2004. The documents were lodged under cover of a letter signed by the Acting Divisional Secretary, Ms Sharelle Herrington.

Before the documents can be filed, some further information is required.

Secretary's Certificate

Section 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 of members 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 a Secretary's Certificate advising

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

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

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

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

9 December 2004

(Example)

SECRETARY'S CERTIFICATE

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

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

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

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

by.....
(method of supply eg summary, newsletter, mailout to members)

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-cepu@bigpond.net.au
ABN 50-866-313-928

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

Dear Ms. Penna,

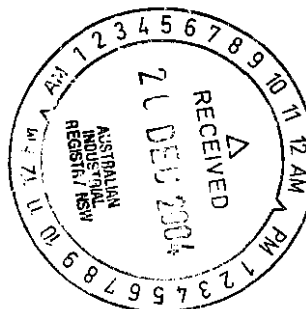
Please find attached our Secretary's Certificate as requested.

Thank you for your assistance in this matter.

Yours Sincerely,

**Neil Crabb
Secretary**

16 December 2004



TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH

encl:

SECRETARY'S CERTIFICATE

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

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

for the year ended 31 MARCH 04, as lodged in the Industrial Registry are
(financial year ending date eg 31 March 2003)

copies of the documents that were supplied to the Members on * 05/ 11 / 04

by MAILOUT TO MEMBERS
(method of supply eg summary, newsletter, mailout to members)

and were subsequently presented to the

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

held on * 26/11 / 04

(Signature) 

(Title) SECRETARY

(Date) 16-12-04

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



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 Neil Crabb
Branch Secretary
CEPU Communications Division
Telecommunications Officers Association Branch
PO Box 882
MARLESTON SA 5033

Dear Mr Crabb

Re: Lodgement of Financial Statements and Accounts for the Telecommunications Officers Association Divisional Branch for the year ending 31 March 2004 (FR2004/223)

Thank you for letter and Secretary's Certificate, which were lodged in the Registry on 20 December 2004, in response to my letter of 9 December 2004.

As I advised in my previous letter, section 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 of members for final approval.

This is to ensure that members have an adequate opportunity to study the documents before they are finally adopted by the organisation.

Your Secretary's Certificate states that the documents were supplied to the members, by mail out, on 25 November 2004 and that a Committee of Management meeting was held the following day, 26 November 2004.

Unfortunately the financial documents cannot be filed, as insufficient time elapsed between the supply of the accounts to members and their final approval by the General Meeting.

It will be necessary, for compliance with the legislation, for the organisation to re-present them to the next Branch Committee of Management meeting, or general meeting, for final approval.

When this has occurred, please forward to the Registry a further Certificate confirming that the documents have been re-presented as required.

If you have any queries about this letter please contact me on 02 8374 6618.

Yours sincerely,

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

Belinda Penna
for Deputy Industrial Registrar

21 January 2005

From: Neil Crabb JP [toa-cepu@bigpond.net.au]
Sent: Thursday, 7 April 2005 12:57 PM
To: PENNA, Belinda
Subject: RE: Financial Statements and Accounts for the Telecommunications Officers Association Branch for the year ending 31 March 2004 (FR2004/223)

Hi Belinda,

We had an Exec. Meeting last Friday and resolved that the date on the certificate was incorrect.
Will send advice shortly.

Neil Crabb

-----Original Message-----

From: PENNA, Belinda [mailto:belinda.penna@air.gov.au]
Sent: Thursday, 7 April 2005 11:20 AM
To: 'toa-cepu@bigpond.net.au'
Subject: Financial Statements and Accounts for the Telecommunications Officers Association Branch for the year ending 31 March 2004 (FR2004/223)

Dear Mr Crabb,

I refer to my previous correspondence of 9 December 2004 and 21 January 2005.

Could you please advise whether the financial documents have been re-presented of to a Branch Committee of Management meeting? If this has not yet occurred, are you able to advise when it is likely to occur?

If you would like to discuss this matter please contact me by email to belinda.penna@air.gov.au or by phone on 02 8374 6618.

Thank you

Belinda Penna
Australian Industrial Registry
NSW Registry - RIA Team

This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this email in error please notify the system manager.

This footnote also confirms that this email message has been swept for the presence of computer viruses.



TELECOMMUNICATIONS OFFICERS
ASSOCIATION BRANCH
P/O Box 882
Marleston SA 5033
Phone: 0407 535 257
Email: toa-cepu@bigpond.net.au
ABN 50-866-313-928

To: Australian Industrial Registry
Level 8, Terrace Towers
80 William Street,
East Sydney. NSW2011

Re: Lodgement of Financial Statements for the TOA Branch
year ending 31 March 2004

Dear Ms Penna,

At a committee of management meeting held on Friday 1st April 2005, it was agreed that the mail out date on our certificate was incorrect.

We mailed the notice for our Annual General Meeting, including accounts, statements and auditors report to our members on the 07th November 2004, being adequate time for our members and in accordance with the Workplace Relations Act 1996.

The mail out date was not 25 November 2004 as previously notified.

We apologise for this mistake and for any inconvenience it may have caused.

Yours sincerely,

Neil Crabb
Secretary

22 April 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 Neil Crabb
Branch Secretary
CEPU Communications Division
Telecommunications Officers Association Branch
PO Box 882
MARLESTON SA 5033

Dear Mr Crabb

Re: Financial Statements and Accounts for the CEPU Telecommunications Officers Association Branch for the year ending 31 March 2004 (FR2004/223)

Receipt is acknowledged of your letter dated 22 April 2005, which was lodged in the Registry on 27 April 2005. The letter advised the date that the financial statements, accounts and audit report were mailed out to the members was 7 November 2004.

Following the receipt of this information the financial documents for the year ending 31 March 2004 have now been filed, and may be viewed on the internet at www.e-airc.gov.au/128vctoafinancial.

I would like to take this opportunity to remind you that information about the new financial reporting obligations under the Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) which now apply to your organisation can be found at www.airc.gov.au/fact_sheets/factsheets.html.

Yours sincerely,

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

Belinda Penna
for Deputy Industrial Registrar

28 April 2005