



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: FR2005/210-[128V-CTOA]

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

Dear Mr Crabb

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'¹). 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.

¹ 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). When lodging the financial return please quote: **FR2005/210**.

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 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:

- [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

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	✓
1	General Purpose Financial Report	
	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?	
2	Committee of Management Statement	
	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?	
3	Auditor's Report	
	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?	
4	Operating Report	
	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?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	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 Officer¹

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]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]³*, 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]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹RAO 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.

²Only applicable where a concise report is provided to members

³Insert whichever is applicable



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Mr Neil J Crabb
Branch Secretary
CEPU Communications Division
Telecommunications Officer Association Divisional
Branch
PO Box 882
MARLESTON SA 5033

Dear Mr Crabb

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

The Accounts and Audit Part of Schedule 1B of the *Workplace Relations Act 1996* requires, as a general rule, that the audited financial statements of a reporting unit of a registered organisation, be lodged in the Industrial Registry within 6 months and 14 days from the end of its financial year.

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 31 March, 2005. For details of these provisions and organisations' financial reporting obligations please refer to the Registry's earlier correspondence.

In particular there is no record of lodgement of copies of:

- the general purpose financial report;
- the auditor's report; or
- the operating report.

These three reports are referred to as the "full report".

Section 268 of the RAO Schedule¹ requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **15 October, 2005.**

Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation whose conduct contravened the civil penalty provision.

I also draw your attention to the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out the general duties of officers and employees of organisations and their branches in relation to financial management.

In the absence of lodgement of a copy of the full report, I request you state in writing by **11 November, 2005.**

¹ Schedule 1B of the *Workplace Relations Act 1996*

- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report
- whether the committee of management has prepared the operating report
- whether the full report has been provided to members, and if so, when
- whether the full report provided to the members has been presented to a general or committee of management meeting, and if so, when
- when a copy of the full report will be lodged in the Industrial Registry.

The full report when lodged must be accompanied by a certificate of the secretary or other authorised officer that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

If you wish to discuss this letter, please contact me on (02) 8374 6618. In reply please quote: **FR2005/210**.

Yours sincerely



Belinda Penna

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

21 October, 2005

Telecommunications Officers Association

ABN 50 866 313 928
PO Box 882, MARLSTON, SA5033
Phone 0407 391 771
Secretary Neil Crabb

Industrial Registrar
AIRC
80 William St
Sydney 2000

Dear Sir/Madam,

Re: Annual Returns - Financial Reports – 2004-2005

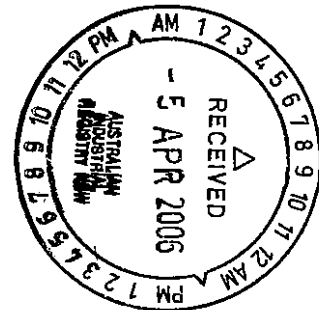
We refer to the above matter and file the annual accounts.

1. I enclose a certificate for the 2004-2005 year.
2. I have enclosed a copy of the accounts together with the Auditor's certificate.

Yours faithfully,



NJ Crabb
Former Secretary.
04th April 2006



s280 Workplace Relations Act

CERTIFICATE OF BRANCH SECRETARY – 2004/05 ACCOUNTS

1. Attached is a copy of the annual accounts and statements of the TOA Branch of CEPU for the year ending 31st March 20025
2. The accounts were published in a notice of the Association and were posted to every member on 12th July 2005.
3. These accounts were to be presented to the Annual General Meeting of members on 29th July 2005, but the meeting failed to achieve a quorum.
4. These accounts were then presented to a Committee of Management meeting on 29th July 2005 and passed.



NJ Crabb
Former Branch Secretary
April 04, 2006

**REPORT BY GENERAL SECRETARY TO THE MEMBERS
FOR THE YEAR ENDED 31ST MARCH 2005**

I, Neil Crabb, being the person in charge of keeping the accounts of the TELECOMMUNICATIONS OFFICERS' ASSOCIATION BRANCH OF THE C.E.P.U., hereby state, in relation to the affairs of the Association at 31st March 2005 and for the year then ended: The number of persons who are members of the association at 31st March 2005 is approximately 90. To my knowledge and belief, the accounts attached to this report show a true and fair view of the state of the affairs of the Association at 31st March 2005. Contributions from members were properly recorded and banked in accordance with the rules of the Association. Before any expenditure was incurred, approval for such was obtained in accordance with the rules. Special funds and levies were used for the particular purpose for which they were made, and payments in respect of these special funds have been approved in accordance with the rules. Financial benefits to officers of the Association were authorised under the rules. The Register of Members is maintained in accordance with the requirements of the Workplace Relations Act.

Dated this 12th day of July 2005

(signed) Neil Crabb, Branch Secretary.

COMMITTEE OF MANAGEMENT CERTIFICATE FOR THE PERIOD ENDED 31ST MARCH 2005

We, the Branch President and Committee member of the Association, being duly appointed officers of the Committee of Management of the Telecommunications Officers Association Branch of the CEPU, hereby state on behalf of the Committee of Management of the Telecommunications Officers Association Branch of the CEPU, and in accordance with a resolution passed by the Committee, that:

In the opinion of the Committee of Management

(i) the accounts to which this report is attached show a true and fair view of the financial affairs of the organisation as at the end of the financial period.

(ii) the Meetings of the Committee were held in accordance with the rules of the organisation.

(iii) there have not been any instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under section 274 of the Act), or copies of those records or other documents, or copies of the rules of the organisation, have not been furnished, or made available, to members of the organisation in accordance with the Workplace Relations Act, the Regulations thereto or the rules of the Organisation, as the case may be.

(iv) copies of the accounts and auditor's report for the preceding year were supplied to members in accordance with the section 279 of the said Act.

Dated this 11th day of July 2005. (signed) R Armour Branch President, G Woodley Committee Member.

PRESCRIBED INFORMATION NOTICE

In accordance with the provisions of Section 274 of the Workplace Relations Act the members of the Committee of Management advise 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 a Registrar make the specified information available to the member or to the Registrar, in such manner and within such time as is prescribed

(3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

**TELECOMMUNICATIONS OFFICERS ASSOCIATION
BRANCH OF CEPU**

**NOTICE OF ANNUAL GENERAL MEETING
PRESENTATION OF ANNUAL ACCOUNTS**

Friday 29th July 2005 at 5pm.

At the CEPU QLD P&T Branch Office.

1/41 Peel Street, South Brisbane.

Notice is hereby given of the last Annual General Meeting of the TOA Branch.

The business of the meeting shall include:

- Minutes of the previous AGM
- Presentation of the Accounts
- President's report
- Secretary's report
- Notices of Motion
- Appointment of Auditor

AUDITORS REPORT TO THE MEMBERS FOR THE YEAR ENDED 31 MARCH 2005

We report having inspected the accounting records of the Telecommunications Officers Association Branch of the CEPU for the year ended 31st March, 2005 and, having received all the information and explanations we have required, report as follows: -

In our opinion and in accordance with Section 276(4) of the Workplace Relations Act: -

1. satisfactory accounting records were kept during the period by the Association including: -

(a) records of the sources and the nature of the income of the Association (including income from members); and

(b) records of the nature and purposes of the expenditure of the Association; and:

2. the attached accounts and statements, prepared under the historical cost convention and in accordance with s273 of the Workplace Relations Act are properly drawn up do as to give a true and fair view of: -

(a) the financial affairs of the Association as at 31st March, 2005 and

(b) the income and expenditure and deficit of the Association for the year ended on that date.

(Signed) 12th July 2005 Christine Wellington

Partner J.H.Doyle Certified Practising Accountants, 176 Morphett Street, Adelaide 5000.

**TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH
OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
ABN: 50 866 313 928**

**STATEMENT OF FINANCIAL PERFORMANCE
For the Year Ended 31 March 2005**

	31/3/2005 \$	31/3/2004 \$
Income		
Members Contributions	24,501	32,726
Dividends Received	624	648
Interest Received	<u>4,603</u>	<u>2,531</u>
TOTAL INCOME	<u>\$29,728</u>	<u>\$35,905</u>
Expenses		
Affiliation Fees	27	1,010
Audit & Accountancy Fees	1,539	1,870
Bank Charges	1,023	897
Branch & Division Expenses	836	847
Depreciation & Loss on Plant Scrapped	750	1,146
GST	2,073	1,965
Postage, Printing & Stationery	802	836
Salaries - Officials	11,571	11,402
Superannuation - Officials	983	1,058
Telephone / Internet	1,281	2,287
Travel - Airfares & Allowances	<u>4,971</u>	<u>7,422</u>
TOTAL EXPENSES	<u>\$25,856</u>	<u>\$30,740</u>
NET PROFIT	<u>\$3,872</u>	<u>\$5,165</u>

**TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH
OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
ABN: 50 866 313 928**

**STATEMENT OF FINANCIAL POSITION
For the Year Ended 31 March 2005**

	31/3/2005 \$	31/3/2004 \$
Current Assets		
Westpac Cheque Account	10,303	6,977
Westpac Term Deposits	<u>85,713</u>	<u>81,121</u>
Total Current Assets	<u>\$96,016</u>	<u>\$88,098</u>
Fixed Assets		
Property, Plant & Equipment At Cost	10,310	10,310
Less Accumulated Depreciation	<u>8,610</u>	<u>7,860</u>
Total Fixed Assets	<u>\$1,700</u>	<u>\$2,450</u>
Investments		
Shares in Telstra at Cost	<u>9,560</u>	<u>9,560</u>
Total Investments	<u>\$9,560</u>	<u>\$9,560</u>
Current Liabilities		
Accounts Payable	<u>3,622</u>	<u>326</u>
Total Current Liabilities	<u>\$3,622</u>	<u>\$326</u>
NET ASSETS	<u>\$103,654</u>	<u>\$99,782</u>
ACCUMULATED FUNDS		
Retained Surplus (Note 4)	<u>103,654</u>	<u>99,782</u>
TOTAL FUNDS	<u>\$103,654</u>	<u>\$99,782</u>

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TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH
OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
ABN: 60 886 313 928

BRANCH COMMITTEE'S CERTIFICATE

We, **R. ARMOUR** and **G. WOODLEY**, being two Members of the Committee of Management of the Telecommunications Officers Association Branch of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, declare on behalf of the Committee that:

- (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 Association for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the general purpose financial report relates and since the end of that year:
 - (i) meetings of the Branch Committee were held in accordance with the rules of the organisation including the rules of a Association; and
 - (ii) the financial affairs of the Association have been managed in accordance with the rules of the organisation including the rules of a Association; and
 - (iii) the financial records of the Association have been kept and maintained in accordance with RAO Schedule and the RAO Regulations; and
 - (iv) the financial records of the reporting units 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.

Signed in accordance with a resolution passed by the Committee & dated 7TH JULY 2005

SIGNED:

Ross Armour
Member of Committee

G. Woodley
Member of Committee

DATED:

12-07-05

TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH
OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
ABN: 50 866 313 928

BRANCH COMMITTEE

OPERATING REPORT

This Operating Report covers the activities of the Telecommunications Officers Association Branch of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Branch Committee, for the financial year ended 31st March 2005, the results of those activities and any significant changes in the nature of those activities during the year.

1. PRINCIPAL ACTIVITIES OF THE BRANCH COMMITTEE

The principal activities of the Branch, during the past year fell into the following categories:

- Implementation of National and Branch decisions;
- Industrial support including representation of individual member grievances, advice on legal and legislative matters, holding of union elections as provided for in the rules of the union, and responding to the needs of members as provided for within the rules of the union, within the scope of any statutory or legal obligations;
- The administration of awards, the certification of industrial agreements, and the variation of awards;
- Media and communications to members and the broader community

2. RIGHT OF MEMBERS TO RESIGN

All Members of the Union have the right to resign from the union in accordance with Rule 14 of the Union Rules (and Section 174 of the Workplace Relations Act); namely by providing notice addressed and delivered to the Secretary of the Branch, including via email.

3. DIRECTORSHIPS OF SUPERANNUATION FUNDS

To the best of our knowledge and belief, no officer of the organisation, by virtue of their office of the Telecommunications Officers Association Branch of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Branch Committee is:

- (i) a trustee of a superannuation entity or 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
- (iii) where a criterion for the officer being trustee or director is that the officer is an officer of a registered organisation.

4. MEMBERSHIP OF THE BRANCH

There were 90 members of the Branch as at 31st March 2005.

TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH
OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
ABN: 50 096 313 928

BRANCH COMMITTEE

OPERATING REPORT (Cont'd)

5. EMPLOYEES OF THE BRANCH COMMITTEE

As at 31 March 2005 the Branch Committee had 1 employee on a part time basis.

6. BRANCH COMMITTEE

The following persons were members of the Branch Committee during the year ended 31st March 2005:

NAME	PERIOD OF APPOINTMENT
N. CRABB	1/4/04 to 31/3/05
A. HILL	1/4/04 to 31/3/05
J. COWAN	1/4/04 to 31/3/05
R. ARMOUR	1/4/04 to 31/3/05
G. WOODLEY	1/4/04 to 31/3/05
D. DWYER	1/4/04 to 31/3/05

Signed in accordance with the resolution of the Branch Committee.



BRANCH SECRETARY

DATED: 20 - 06 - 05

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TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH
OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
ABN: 50 886 313 928

AUDITORS' REPORT

SCOPE

We have audited the Accounts being the Balance Sheet, Profit and Loss Statement and Notes to and forming part of the Accounts of the Telecommunications Officers Association Branch of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, for the year ended 31 March 2005.

The Association 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 Concepts and 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, the financial report:

- presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of the Association as at 31 March 2005 and the results of its operations and its cash flows for the year then ended; and
- is in accordance with the requirements of the Workplace Relations Act 1996.

J. H. DOYLE & CO.



C. WELLINGTON
REGISTERED AUDITOR

DATED 12.7.05
ADELAIDE:

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TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH
OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
ABN: 60 866 313 928

STATEMENT OF FINANCIAL POSITION
For the Year Ended 31 March 2005

	31/3/2005	31/3/2004
	\$	\$
Current Assets		
Westpac Cheque Account	10,303	6,977
Westpac Term Deposits	<u>85,713</u>	<u>81,121</u>
Total Current Assets	<u>\$86,016</u>	<u>\$88,098</u>
Fixed Assets		
Property, Plant & Equipment At Cost	10,310	10,310
Less Accumulated Depreciation	<u>8,610</u>	<u>7,660</u>
Total Fixed Assets	<u>\$1,700</u>	<u>\$2,450</u>
Investments		
Shares in Telstra at Cost	<u>9,560</u>	<u>9,560</u>
Total Investments	<u>\$9,560</u>	<u>\$9,560</u>
Current Liabilities		
Accounts Payable	<u>3,622</u>	<u>326</u>
Total Current Liabilities	<u>\$3,622</u>	<u>\$326</u>
<u>NET ASSETS</u>	<u>\$103,654</u>	<u>\$99,782</u>
ACCUMULATED FUNDS		
Retained Surplus	(Note 4) <u>103,654</u>	<u>99,782</u>
<u>TOTAL FUNDS</u>	<u>\$103,654</u>	<u>\$99,782</u>

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

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TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH
OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
ABN: 50 866 313 928

STATEMENT OF FINANCIAL PERFORMANCE
For the Year Ended 31 March 2005

	31/3/2005	31/3/2004
	\$	\$
Income		
Members Contributions	24,501	32,726
Dividends Received	624	648
Interest Received	<u>4,603</u>	<u>2,531</u>
TOTAL INCOME	<u>\$29,728</u>	<u>\$35,905</u>
Expenses		
Affiliation Fees	27	1,010
Audit & Accountancy Fees	1,539	1,870
Bank Charges	1,023	897
Branch & Division Expenses	836	847
Depreciation & Loss on Plant Scrapped	750	1,146
GST	2,073	1,965
Postage, Printing & Stationery	802	836
Salaries - Officials	11,571	11,402
Superannuation - Officials	983	1,058
Telephone / Internet	1,281	2,287
Travel - Airfares & Allowances	<u>4,971</u>	<u>7,422</u>
TOTAL EXPENSES	<u>\$25,856</u>	<u>\$30,740</u>
<u>NET PROFIT</u>	<u>\$3,872</u>	<u>\$5,165</u>

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

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TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH
OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
ABN: 60 886 313 928

STATEMENT OF CASH FLOWS
For the Year Ended 31 March 2005

	2005	2004
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	24,501	32,991
Payments to suppliers and employees	21,810	31,102
Interest & Dividends received	<u>5,227</u>	<u>3,179</u>
NET CASH PROVIDED BY		
OPERATING ACTIVITIES 5(b)	<u>7,918</u>	<u>5,068</u>
 CASH FLOWS FROM INVESTING ACTIVITIES	 --	 --
 CASH FLOWS FROM FINANCING ACTIVITIES	 --	 --
 NET INCREASE/(DECREASE) IN CASH HELD	 \$7,918	 \$5,068
 CASH AT THE BEGINNING OF		
THE FINANCIAL YEAR	<u>88,098</u>	<u>83,030</u>
 CASH AT THE END OF		
THE FINANCIAL YEAR 5(a)	<u>\$96,016</u>	<u>\$88,098</u>

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

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TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH
OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
ABN: 50 866 313 926

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2004

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act 1996 as amended.

The financial report has been prepared on an accrual basis and is based in historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the Association in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

- (a) **Income Tax**
The Association is exempt from Income Tax under S50-15 of the Income Tax Assessment Act 1997.
- (b) **Plant and Equipment**
Motor Vehicles & plant and equipment are carried at cost less accumulated depreciation.
- Depreciation**
All fixed assets are depreciated over the useful lives of the assets to the Association commencing from the time the asset is held ready for use.
- (c) **Contributions**
Contributions are accounted for on a cash basis.
- (d) **Employee Benefits**
Provision for Employee Benefits in the form of Long Service Leave, Accrued Annual Leave etc, have been made for the nominal value of estimated accrued entitlements of all Employees on the basis of their terms of Employment.

NOTE 2. SEGMENT REPORTING

The Association operates as a trade union and provides employee support to members.

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

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TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH
OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
ABN: 50 866 313 928

NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd)
For the Year Ended 30 June 2004

NOTE 3. CASH FLOW INFORMATION

(a) Reconciliation of Cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:

	2005	2004
	\$	\$
Cash at Bank & on deposits	<u>96,016</u>	<u>88,098</u>
	<u>\$96,016</u>	<u>88,098</u>

(b) Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities after Income Tax

Profit from Ordinary Activities	3,872	5,165
<i>Non-Cash flows in profit from ordinary activities:</i>		
- Depreciation	750	1,146
<i>Change in Assets and Liabilities:</i>		
Decrease/(Increase) in Receivables	--	265
(Decrease)/Increase in Payables	<u>3,296</u>	<u>(1,508)</u>
Cash Flows from Operations	<u>\$7,918</u>	<u>\$5,068</u>

NOTE 4. RETAINED SURPLUS

	31/3/2005	31/3/2004
	\$	\$
Surplus for the year	3,872	5,165
Add Balance at the Beginning of the year	<u>99,782</u>	<u>94,617</u>
CLOSING BALANCE 31/3/05	<u>\$103,654</u>	<u>\$99,782</u>

NOTE 5. DEREGISTRATION AS A BRANCH

The Branch will be deregistered on 31/7/05.

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT



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
Secretary, Telecommunications Officers Association Branch
CEPU
PO Box 882
MARLSTON SA 5033

Dear Mr Crabb

**Financial Return – Communications Division, TOA Branch - year ending 31 March
2005 (FR2005/210)**

I refer to the financial documents for the above Branch lodged on 5 April 2006.

The documents have been filed.

Yours sincerely

A handwritten signature in black ink that reads 'Belinda Penna'.

Belinda Penna
Statutory Services Branch, Sydney

12 April 2006