



**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: FR2006/213 [128V-CTOA]**

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

Dear Mr Crabb

**Financial Return - year ending 31 March 2006**

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.

<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 GPFRR 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)).

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 6666 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



For Deputy Industrial Registrar  
4 April 2006



**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*



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**Ref: FR2006/213 -[128V-CTOA]**

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

Dear Mr Crabb

**Re: Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia-Communications Division - Telecommunications Officer Association Divisional Branch - Outstanding Financial Documents - *Workplace Relations Act 1996***

The Accounts and Audit Part of Schedule 1 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, 2006. 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 Schedule<sup>1</sup> 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, 2006.**

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.

<sup>1</sup> Schedule 1B of the Workplace Relations Act 1996

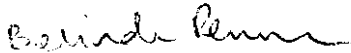
In the absence of lodgement of a copy of the full report, I request you state in writing by **8 November, 2006**:

- 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: **FR2006/213**.

Yours sincerely



Belinda Penna

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

18 October, 2006



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 Ed Husic  
Divisional Secretary  
CEPU Communications Division  
PO Box 472  
CARLTON SOUTH VIC 3053

Dear Mr Husic

**Re: Outstanding Financial Statements and Accounts for the former Telecommunications Officers Association Branch for the period 1 April 2005 to 31 July 2005 (FR2006/213)**

I refer to the abovementioned outstanding financial statements and accounts, and I am seeking your assistance in arranging for the lodgement of these documents.

I spoke to Mr Neil Crabb, the former secretary of the Telecommunications Officers Association Branch yesterday. He stated that all the financial documents for this period were forwarded to the Divisional office by him in October 2006.

Mr Crabb stated that he is unable to assist me at all with the lodgement of these documents as he does not have copies of any of the information, and reiterated that it was all sent to the Divisional Office. Mr Crabb believed he did not need to respond to my letter of 18 October 2006 (a copy of which is attached) as he believed that the Divisional office would be dealing with the matter.

However, to date the outstanding documents have not been lodged in the Registry. These documents are now substantially overdue.

Could you please arrange for the lodgement of these documents as soon as possible, or advise me in writing when the documents are likely to be lodged.

Thank you for your assistance in this matter.

Yours sincerely,

A handwritten signature in cursive script that reads 'Belinda Penna'.

Belinda Penna  
for Deputy Industrial Registrar

21 February 2007



**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: FR2006/213 -[128V-CTOA]**

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

**COPY**

Dear Mr Crabb

**Re: Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia-Communications Division - Telecommunications Officer Association Divisional Branch - Outstanding Financial Documents - *Workplace Relations Act 1996***

The Accounts and Audit Part of Schedule 1 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, 2006. 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 Schedule<sup>1</sup> 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, 2006.**

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.

<sup>1</sup> Schedule 1B of the Workplace Relations Act 1996

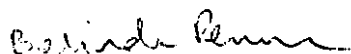
In the absence of lodgement of a copy of the full report, I request you state in writing by **8 November, 2006**:

- 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: **FR2006/213**.

Yours sincerely



Belinda Penna

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

18 October, 2006

FAXED

Our Reference: GEN 07/22  
5.3/233



**CEPU**

**COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION**

26<sup>th</sup> February, 2007.

Mr. Barry Jenkins,  
Deputy Industrial Registrar,  
Australian Industrial Registry,  
Research Information and Advice Branch,  
Level 8, Terrace Towers,  
80 William Street,  
EAST SYDNEY, NSW. 2001.

**COMMUNICATIONS  
DIVISION**

ABN 22 401 014 998

**Colin Cooper**  
Divisional President

**Ed Huele**  
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](mailto:cddo@cepu.asn.au)  
Web: [www.cepu.asn.au](http://www.cepu.asn.au)

Attention: Belinda Penna.

Dear Mr. Jenkins,

**RE: OUTSTANDING FINANCIAL STATEMENTS AND ACCOUNTS FOR  
THE FORMER TELECOMMUNICATIONS OFFICERS  
ASSOCIATION**

Further to your letter dated 21<sup>st</sup> February 2007 regarding the above statements and accounts for the former Telecommunications Officers Association, please find attached that statement.

Yours faithfully,

Sharelle Herrington,  
ACTING DIVISIONAL SECRETARY.

Enc.

:kr

**FINANCIAL STATEMENTS**

**OF**

**TELECOMMUNICATIONS OFFICERS ASSOCIATION**  
**BRANCH (Deregistered 1 August 2005)**

**OF THE COMMUNICATIONS, ELECTRICAL,**  
**ELECTRONIC, ENERGY, INFORMATION, POSTAL,**  
**PLUMBING & ALLIED SERVICES UNION OF**  
**AUSTRALIA**

**ABN: 50 866 313 928**

**For the Year Ended 31 March 2006**

TOA



-1-

**TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH**  
**DEREGISTERED 1 AUGUST 2005**  
**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 (deregistered 1 August 2005) of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Branch Committee, for the financial year ended 31 March 2006, 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 to 1 August 2005, fell into the following categories:

- Implementation of National and Branch decisions;
- Industrial support including representation of individual members 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 (deregistered 1 August 2005) of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Branch Committee is:

- a trustee of a superannuation entity or exempt public sector superannuation scheme; or
- a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- where criterion for the officer being trustee or director is that the officer is an officer of a registered organisation.

**4. MEMBERSHIP OF THE BRANCH**

Members of the Branch transferred to other Branches as at 1 August 2005

**TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH**  
**(DEREGISTERED 1 AUGUST 2005)**  
**OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,**  
**INFORMATION, POSTAL, PLUMBING, & ALLIED SERVICES UNION OF**  
**AUSTRALIA**  
**ABN: 50 886 313 928**

**BRANCH COMMITTEE**

**OPERATING REPORT (Cont'd)**

**5. EMPLOYEES OF THE BRANCH COMMITTEE**

As at 31 July 2005 the Branch Committee had one (1) employee on a part time basis.

**6. BRANCH COMMITTEE**

The following persons were members of the Branch Committee during the year ended 31 March 2006:

<b>NAME</b>	<b>PERIOD OF APPOINTMENT</b>
N. CRABB	1 April 2005 – 31 July 2005
A. HILL	1 April 2005 – 31 July 2005
J. COWAN	1 April 2005 – 31 July 2005
R. ARMOUR	1 April 2005 – 31 July 2005
G. WOODLEY	1 April 2005 – 31 July 2005
D DWYER	1 April 2005 – 31 July 2005

Signed in accordance with the resolution of the Committee.



DATED: 27 SEPTEMBER 2006

**TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH**  
**(DEREGISTERED 1 AUGUST 2005)**  
**OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,**  
**INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA**  
**ABN: 50 866 313 928**

**AUDITORS' REPORT**

**SCOPE**

We have audited the Financial Report being the Balance Sheet, Income and Expenditure Statement, Statement of Changes in Equity, Cash Flow Statement, and Notes to and forming part of the Accounts of the Telecommunications Officers Association Branch (deregistered 1 August 2005) of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, for the year ended 31 March 2006.

The Union is responsible for the Financial Report and the information it contains.

We have conducted an independent audit of the Report in order to express an opinion on it to the Members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the Financial Report is free from material misstatement. Our procedures included examination on a test basis, of evidence supporting the amounts and other disclosures in the Financial Report, 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 Financial Report is presented fairly in accordance with Australian Standards, statutory requirements, and other mandatory professional reporting requirements in Australia, so as to present a view which is consistent with our understanding of its financial position and performance, as represented by the results of its operations and its cash flows.

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

- on 1 August 2005 the Telecommunications Officers Association Branch was deregistered
- on 7 July 2005 the Branch Executive of the Telecommunications Officers Association Branch resolved that \$90,000 be distributed to the twelve Branches of the CEPU
- on 20 July 2005 the Telecommunications Officers Association Branch Executive resolved that the Trustees "be authorised to pay wages and expenses after that date" to complete closure of the Branch.

**AUDIT OPINION**

In our opinion, the Financial Report of the Telecommunications Officers Association Branch of the Communications, electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia :

- presents a true and fair view in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, of the financial position of the Branch as at 31 March 2006 and the results of its operations, its cash flows and changes in Equity 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 27/9/06  
ADELAIDE

**TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH**  
**(DEREGISTERED 1 AUGUST 2005)**  
**OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,**  
**INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA**  
**ABN: 50 866 313 928**

**BRANCH COMMITTEE'S CERTIFICATE**

**I NEIL JAMES CRABB**

We, \_\_\_\_\_ and \_\_\_\_\_, being two Members of the Committee of Management 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 prior to 1/8/05 in accordance with the rules of the organisation including the rules of the Association; and
  - (ii) the financial affairs of the Association have been managed in accordance with the rules of the organisation including the rules of the 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 \_\_\_\_\_ 2006

SIGNED:

  
Member of Committee

\_\_\_\_\_  
Member of Committee

DATED: 27 SEPTEMBER 2006.

SIGNED BY NEIL JAMES CRABB PURSUANT TO MINUTES OF TOA MEETING NO 79.

**TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH  
(DEREGISTERED 1 AUGUST 2005)  
OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,  
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA  
ABN: 50 866 313 928**

**BALANCE SHEET  
For the Year Ended 31 March 2006**

	31/3/2006	31/3/2005
	\$	\$
<b>Current Assets</b>		
<b>Cash &amp; Cash Equivalents</b>		
Westpac Cheque Account	15,497	10,303
Westpac Term Deposits	---	85,713
<b>Total Current Assets</b>	<u>\$15,497</u>	<u>\$96,016</u>
<b>Non Current Assets</b>		
Property, Plant & Equipment	---	1,700
<b>Total Non Current Assets</b>	<u>---</u>	<u>\$1,700</u>
<b>Financial Assets</b>		
Shares in Telstra at Market Value/Cost	8,832	9,560
<b>Total Financial Assets</b>	<u>\$8,832</u>	<u>\$9,560</u>
<b>Current Liabilities</b>		
Accounts Payable	927	3,622
<b>Total Current Liabilities</b>	<u>\$927</u>	<u>\$3,622</u>
<b>NET ASSETS</b>	<u>\$23,402</u>	<u>\$103,654</u>
<b>EQUITY</b>		
Retained Surplus	23,402	103,654
<b>TOTAL EQUITY</b>	<u>\$23,402</u>	<u>\$103,654</u>

**STATEMENT OF CHANGES IN EQUITY  
For the Year Ended 31 March 2006**

	2006	2005
Balance at 1 April 2005 - Retained Surplus	103,654	98,782
Loss attributable to Members	(6,473)	3,872
<b>Distribution of Funds to Branches:</b>		
P & T	(55,198)	-
T & S	(18,581)	-
	<u>(73,779)</u>	<u>---</u>
<b>BALANCE AT 31 MARCH 2006</b>	<u>\$23,402</u>	<u>\$103,654</u>

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

**TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH  
(DEREGISTERED 1 AUGUST 2006)  
OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,  
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA  
ABN: 50866 313 928**

**STATEMENT OF INCOME & EXPENDITURE  
For the Year Ended 31 March 2006**

	31/3/2006	31/3/2005
	\$	\$
<b>Income</b>		
Members Contributions	7,802	24,501
Dividends Received	1,440	624
Interest Received	<u>1,247</u>	<u>4,603</u>
<b>TOTAL INCOME</b>	<u>\$10,490</u>	<u>\$29,728</u>
<b>Expenses</b>		
Affiliation Fees	--	27
Audit & Accountancy Fees	880	1,538
Bank Charges	433	1,023
Branch & Division Expenses	2,464	836
Depreciation & Loss on Plant Scrapped	1,700	750
GST	--	2,073
Loss on Investment	728	--
Meeting Cost - AGM	741	--
Postage, Printing & Stationery	--	802
Salaries - Officials	7,465	11,571
Superannuation - Officials	614	983
Telephone / Internet	532	1,281
Travel - Airfares	<u>1,406</u>	<u>4,971</u>
<b>TOTAL EXPENSES</b>	<u>\$16,863</u>	<u>\$25,856</u>
<b>NET (DEFICIT) SURPLUS FOR THE YEAR</b>	<u>\$(6,473)</u>	<u>\$3,872</u>

**STATEMENT OF CASH FLOWS  
For the Year Ended 31 March 2006**

	2006	2005
<b>Cash Flows from Operating Activities:</b>		
Receipts from Members	7,802	24,501
Payments to Suppliers & Employers	(17,228)	(21,810)
Dividends received	1,440	624
Interest received	<u>1,247</u>	<u>4,803</u>
<b>Net Cash Flows from Operating Activities</b>	<u>(6,740)</u>	<u>7,918</u>
<b>Cash Flows from Investing Activities:</b>		
Proceeds from Sale of Investments	--	--
Purchase of Investments	--	--
<b>Net Cash Flows from Investing Activities</b>	--	--
<b>Cash Flows from Financing:</b>		
Proceeds from Financing Activities	--	--
Payments to other Branches	<u>(73,779)</u>	<u>--</u>
<b>Net Cash from Financing Activities</b>	<u>(73,779)</u>	<u>--</u>
<b>Net Increase (Decrease) in Cash Held</b>	<u>(80,519)</u>	<u>7,918</u>
Cash at beginning of Financial Year	<u>96,016</u>	<u>88,098</u>
Cash at end of Financial Year	<u>15,497</u>	<u>96,016</u>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO THE A/Cs**

**TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH**  
**(DEREGISTERED 1 AUGUST 2005)**  
**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**  
**For the Year Ended 31 March 2006**

**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) **Contributions:**  
Contributions are accounted for on a cash basis.

**NOTE 1.1**

In accordance with the requirements of the Workplace Relations Act 1996 the attention of members is drawn to the provisions of subsection (1), (2), (3) of sections 272, which reads as follows:

- (1) a member of a reporting unit of a register, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) the application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) a reporting unit must comply with an application made under subsection (1).

**NOTE 2. SEGMENT REPORTING**

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

**NOTE 3. CASH FLOW INFORMATION**

	2006	2005
Surplus/(Deficit)	(6,473)	3,872
<b>Non Cash Flow in Profit</b>		
Depreciation	1,700	750
Revaluation Loss on Investment	728	—
	<u>(4,045)</u>	<u>4,622</u>
<b>Changes in Assets &amp; Liabilities</b>		
(Decrease) in Payables	(2,695)	3,296
<b>Cash Flow from Operations</b>	<u>\$(6,740)</u>	<u>\$7,918</u>

**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

Ms Sharelle Herrington  
Acting Divisional Secretary, Communications Division  
CEPU  
PO Box 472  
CARLTON SOUTH VIC 3053

Dear Ms Herrington

**Re: Lodgement of Financial Statements and Accounts – Telecommunications Officers  
Divisional Branch – for year ending 31 March 2006 (FR2006/213)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 26 February 2007.

Before filing the documents I seek further information regarding the following issues.

**Circulation of reports to members – presentation to committee**

The documents lodged did not include a certificate by a prescribed officer pursuant to s268 of the RAO Schedule. Consequently there is no indication either that the statements and accounts were published at large or otherwise circulated to the former members of the Branch in accordance with s265(5) or that they were presented, in accordance with s266, to a meeting of a competent committee of management - say, the Divisional committee, in lieu of the committee of the defunct Branch.

Are you able to confirm these sections were complied with? If not, the Registry would take the view that the organisation must take reasonable steps to comply.

**Any outstanding cash/equity at 1 August 2005**

I note that the auditor's report confirms that \$90,000 was to be distributed to the other Branches of the organisation and that the Trustee was authorised to pay wages and expenses to complete the closure of the Branch. The statement of Changes in Equity shows that the balance at 31 March 2006 was \$23,402.

Are you able to indicate what happened to any outstanding cash/equity or whether the above balance will be reflected in the accounts of any other reporting entity?

If you wish to discuss these issues, please feel welcome to contact me on 0429 462 979 Mondays to Wednesdays, or alternatively, Ms Belinda Penna at the Sydney Registry on 02 8374 6666.

Yours sincerely,

Stephen Kellett  
Statutory Services Branch

5 March 2007



# Facsimile Message



## CEPU

COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

Our Reference:

Date: 4-4-07

Number of pages following: 1

COMMUNICATIONS  
DIVISION  
ABN 22 401 014 998

Colin Cooper  
Divisional President

Ed Husic  
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

To: Mr S. Kellett  
Statutory Services Branch  
AIRC

From: Mr. E. Husic

Facsimile No. ( ) \_\_\_\_\_

REMARKS    Urgent    For your information    Reply ASAP Please comment    As Discussed

(please place a circle around whichever is applicable)

LODGE-MENT OF FINANCIAL STATEMENTS  
AND ACCOUNTS - TO A. DIV. BRANCH

(E.L. 2006/213)

**NOTE:** The contents of this facsimile (including attachments) may be privileged and confidential. Any unauthorised use may therefore be prohibited. If you have received this facsimile in error, please delete it immediately and advise this office on (03) 9349 2100.

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Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia



**CEPU**

**COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION**

Our Reference: **GEN07/39**  
**5.3/233**

3<sup>rd</sup> April, 2007

Industrial Registry,  
Australian Industrial Relations Commission,  
Level 8, Terrace Towers,  
80 William Street,  
**SYDNEY. NSW. 2011.**

**Attention:** Mr. Stephen Kellett  
Statutory Services Branch

**COMMUNICATIONS  
DIVISION**  
ABN 22 401 014 998

**Collin Cooper**  
Divisional President

**Ed Husic**  
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](mailto:cddo@cepu.asn.au)  
Web: [www.cepu.asn.au](http://www.cepu.asn.au)

Dear Sir,

**Re: LODGEMENT OF FINANCIAL STATEMENTS AND ACCOUNTS -  
TELECOMMUNICATIONS OFFICERS DIVISION BANCH - FOR  
YEAR ENDING 31<sup>ST</sup> MARCH 2006 (FR2006/213)**

I refer to your letter of 7<sup>th</sup> March, 2007 in relation to the above matter, requesting further information be supplied.

In respect of the TOA financial report for the year ending 31<sup>st</sup> March 2006, I can advise that the report was not presented to the committee of management, as the committee of management had been disbanded. I will present the report to the Divisional Committee of Management, as suggested in your letter, and complete the relevant certificate. I will also ensure that the report is available from the Divisional website and advise the former TOA members accordingly.

In respect of the outstanding cash/equity at 1<sup>st</sup> August 2005, the balance will be transferred to the Divisional Office account and will be reported in the Divisional financial report.

I am happy to provide any additional information that is required.

Yours faithfully,

Ed Husic,  
**DIVISIONAL SECRETARY.**

SH:lc.

Our Reference: GEN07/39  
5.3/233

FAXED



**CEPU**

COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

3<sup>rd</sup> April, 2007

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

Attention: Mr. Stephen Kellett  
Statutory Services Branch

Dear Sir,

**Re: LODGEMENT OF FINANCIAL STATEMENTS AND ACCOUNTS –  
TELECOMMUNICATIONS OFFICERS DIVISION BANCH – FOR  
YEAR ENDING 31<sup>ST</sup> MARCH 2006 (FR2006/213)**

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I am happy to provide any additional information that is required.

Yours faithfully,

Ed Husic,  
DIVISIONAL SECRETARY.

SH:lc.

**COMMUNICATIONS  
DIVISION**

ABN 22 401 014 998

**Colin Cooper**  
Divisional President

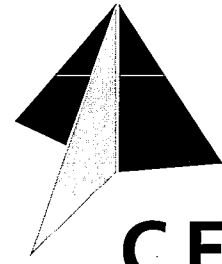
**Ed Husic**  
Divisional Secretary  
139-155 Queensberry St  
[PO Box 472]  
Carlton South  
Victoria 3053  
Australia

Ph: 03 9349 2100  
Fax: 03 9349 1952  
E-mail: [cddo@cepu.asn.au](mailto:cddo@cepu.asn.au)  
Web: [www.cepu.asn.au](http://www.cepu.asn.au)



○ GEN 07/135  
5.3/233

29<sup>th</sup> October, 2007



**CEPU**

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

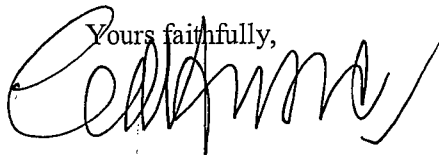
**Attention:** Mr. S Kellett

Dear Sir,

RE: **LODGMET OF FINANCIAL STATEMENTS AND ACCOUNTS –  
TELECOMMUNICATIONS OFFICERS DIVISIONAL BRANCH –  
FOR YEAR ENDING 31<sup>st</sup> MARCH 2006**

Further to previous correspondence please enclosed find a copy of the Telecommunications Officers Divisional Branch for the year ending 31<sup>st</sup> March 2006. This report was presented to the Divisional Committee of Management in line with your previous suggestion and the relevant certificate has signed. The report has been made available on the Divisional website with former TOA members being advised accordingly.

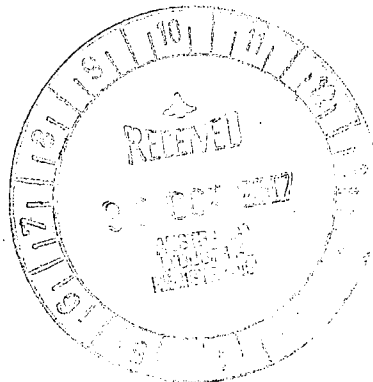
For further information on this matter please contact Ian Bryant of this office.

Yours faithfully,  


Ed Husic,  
DIVISIONAL SECRETARY.

Encs.

IB:kr



COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

COMMUNICATIONS  
DIVISION

ABN 22 401 014 998

**Len Cooper**  
Divisional President

**Ed Husic**  
Divisional Secretary  
139-155 Queensberry St  
[PO Box 472]  
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Ph: 03 9349 2100  
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Bulletin No. 12 Ref: LC/ED File: 5.3/202 Date: 5 OCTOBER 2007  
Distribution: CEPU (CD) WEBSITE



Len Cooper  
DIVISIONAL PRESIDENT

**CEPU  
COMMUNICATIONS DIVISION  
DIVISIONAL CONFERENCE AND  
TOA FINANCIAL STATEMENTS  
AS AT 31<sup>ST</sup> MARCH 2007**



Ed Husic  
DIVISIONAL SECRETARY

## FOR INFORMATION

### DECISION 51 TOA

"Divisional Executive reaffirms its decision of 27 October 2006 (Motion 13) and notes reception of the TOA financial reports at the DE meeting on 27 October 2006.

Divisional Executive notes the report of the Divisional Assistant Secretary today that includes that the bank account of the former TOA branch has been closed and funds transferred to the Divisional Conference accounts.

Divisional Executive further notes that the remaining income flow from membership fees has ceased and remaining members transferred to relevant branches within the Division. Divisional Executive having received this report on the TOA accounts agrees to publish the accounts of the defunct branch on the CEPU Communications Division website."

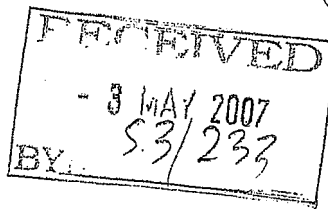
### DECISION 54 COMMITTEE OF MANAGEMENT – OPERATING REPORT AND CERTIFICATE SIGNING OF

"That the Divisional Executive authorises Ed Husic, Divisional Secretary to sign on behalf of the Committee of Management the operating report and the Committee of Management Certificate.

The Divisional Executive further authorises the Divisional Secretary to circulate a concise financial report to the members by way of publication on the Divisional website. The report will also be available via email on request. Members will be advised of this via circular."

***CEPU Communications Division and TOA Financial Statements  
are available on our website or by request via email***

Website: [www.cepu.asn.au](http://www.cepu.asn.au)  
Email: [cdco@cepu.asn.au](mailto:cdco@cepu.asn.au)



**FINANCIAL STATEMENTS**

**OF**

**TELECOMMUNICATIONS OFFICERS ASSOCIATION**  
**BRANCH (Deregistered 1 August 2005)**

**OF THE COMMUNICATIONS, ELECTRICAL,**  
**ELECTRONIC, ENERGY, INFORMATION, POSTAL,**  
**PLUMBING & ALLIED SERVICES UNION OF**  
**AUSTRALIA**

**ABN: 50 866 313 928**

**For the Year Ended 31 March 2006**

**TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH**  
**DEREGISTERED 1 AUGUST 2005**  
**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 (deregistered 1 August 2005) of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Branch Committee, for the financial year ended 31 March 2006, 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 to 1 August 2005, fell into the following categories:

- Implementation of National and Branch decisions;
- Industrial support including representation of individual members 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 (deregistered 1 August 2005) of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Branch Committee is:

- a trustee of a superannuation entity or exempt public sector superannuation scheme; or
- a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- where criterion for the officer being trustee or director is that the officer is an officer of a registered organisation.

**4. MEMBERSHIP OF THE BRANCH**

Members of the Branch transferred to other Branches as at 1 August 2005

**TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH**  
**(DEREGISTERED 1 AUGUST 2005)**  
**OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,**  
**INFORMATION, POSTAL, PLUMBING, & ALLIED SERVICES UNION OF**  
**AUSTRALIA**  
**ABN: 50 866 313 928**

**BRANCH COMMITTEE**

**OPERATING REPORT (Cont'd)**

**5. EMPLOYEES OF THE BRANCH COMMITTEE**

As at 31 July 2005 the Branch Committee had one (1) employee on a part time basis.

**6. BRANCH COMMITTEE**

The following persons were members of the Branch Committee during the year ended 31 March 2006:

<b>NAME</b>	<b>PERIOD OF APPOINTMENT</b>
N. CRABB	1 April 2005 – 31 July 2005
A. HILL	1 April 2005 – 31 July 2005
J. COWAN	1 April 2005 – 31 July 2005
R. ARMOUR	1 April 2005 – 31 July 2005
G. WOODLEY	1 April 2005 – 31 July 2005
D DWYER	1 April 2005 – 31 July 2005

Signed in accordance with the resolution of the Committee.

---

DATED:





**TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH**  
**(DEREGISTERED 1 AUGUST 2005)**  
**OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,**  
**INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA**  
**ABN: 50 866 313 928**

**AUDITORS' REPORT**

**SCOPE**

We have audited the Financial Report being the Balance Sheet, Income and Expenditure Statement, Statement of Changes in Equity, Cash Flow Statement, and Notes to and forming part of the Accounts of the Telecommunications Officers Association Branch (deregistered 1 August 2005) of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, for the year ended 31 March 2006.

The Union is responsible for the Financial Report and the information it contains.

We have conducted an independent audit of the Report in order to express an opinion on it to the Members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the Financial Report is free from material misstatement. Our procedures included examination on a test basis, of evidence supporting the amounts and other disclosures in the Financial Report, 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 Financial Report is presented fairly in accordance with Australian Standards, statutory requirements, and other mandatory professional reporting requirements in Australia, so as to present a view which is consistent with our understanding of its financial position and performance, as represented by the results of its operations and its cash flows.

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

- on 1 August 2005 the Telecommunications Officers Association Branch was deregistered
- on 7 July 2005 the Branch Executive of the Telecommunications Officers Association Branch resolved that \$90,000 be distributed to the twelve Branches of the CEPU
- on 20 July 2005 the Telecommunications Officers Association Branch Executive resolved that the Trustees "be authorised to pay wages and expenses after that date" to complete closure of the Branch.

**AUDIT OPINION**

In our opinion, the Financial Report of the Telecommunications Officers Association Branch of the Communications, electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia :

- presents a true and fair view in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, of the financial position of the Branch as at 31 March 2006 and the results of its operations, its cash flows and changes in Equity 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  
ADELAIDE

**TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH**  
**(DEREGISTERED 1 AUGUST 2005)**  
**OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,**  
**INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA**  
**ABN: 50 866 313 928**

**BALANCE SHEET**  
**For the Year Ended 31 March 2006**

	<b>31/3/2006</b>	<b>31/3/2005</b>
	<b>\$</b>	<b>\$</b>
<b>Current Assets</b>		
<b>Cash &amp; Cash Equivalents</b>		
Westpac Cheque Account	15,497	10,303
Westpac Term Deposits	<u>          --</u>	<u>          85,713</u>
<b>Total Current Assets</b>	<u>          \$15,497</u>	<u>          \$96,016</u>
<b>Non Current Assets</b>		
Property, Plant & Equipment	<u>          --</u>	<u>          1,700</u>
<b>Total Non Current Assets</b>	<u>          --</u>	<u>          \$1,700</u>
<b>Financial Assets</b>		
Shares in Telstra at Market Value/Cost	<u>          8,832</u>	<u>          9,560</u>
<b>Total Financial Assets</b>	<u>          \$8,832</u>	<u>          \$9,560</u>
<b>Current Liabilities</b>		
Accounts Payable	<u>          927</u>	<u>          3,622</u>
<b>Total Current Liabilities</b>	<u>          \$927</u>	<u>          \$3,622</u>
<b><u>NET ASSETS</u></b>	<b><u>          \$23,402</u></b>	<b><u>          \$103,654</u></b>
<b>EQUITY</b>		
Retained Surplus	<u>          23,402</u>	<u>          103,654</u>
<b><u>TOTAL EQUITY</u></b>	<b><u>          \$23,402</u></b>	<b><u>          \$103,654</u></b>

**STATEMENT OF CHANGES IN EQUITY**  
**For the Year Ended 31 March 2006**

	<b>2006</b>	<b>2005</b>
Balance at 1 April 2005 – Retained Surplus	103,654	99,782
Loss attributable to Members	(6,473)	3,872
<b>Distribution of Funds to Branches:</b>		
P & T	(55,198)	--
T & S	<u>          (18,581)</u>	<u>          --</u>
	<u>          (73,779)</u>	<u>          --</u>
<b><u>BALANCE AT 31 MARCH 2006</u></b>	<b><u>          \$23,402</u></b>	<b><u>          \$103,654</u></b>

**TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH**  
**(DEREGISTERED 1 AUGUST 2005)**  
**OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,**  
**INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA**  
**ABN: 50866 313 928**

**STATEMENT OF INCOME & EXPENDITURE**  
**For the Year Ended 31 March 2006**

	31/3/2006	31/3/2005
	\$	\$
<b>Income</b>		
Members Contributions	7,802	24,501
Dividends Received	1,440	624
Interest Received	<u>1,247</u>	<u>4,603</u>
<b>TOTAL INCOME</b>	<u>\$10,490</u>	<u>\$29,728</u>
<b>Expenses</b>		
Affiliation Fees	--	27
Audit & Accountancy Fees	880	1,539
Bank Charges	433	1,023
Branch & Division Expenses	2,464	836
Depreciation & Loss on Plant Scrapped	1,700	750
GST	--	2,073
Loss on Investment	728	--
Meeting Cost – AGM	741	--
Postage, Printing & Stationery	--	802
Salaries - Officials	7,465	11,571
Superannuation - Officials	614	983
Telephone / Internet	532	1,281
Travel – Airfares	<u>1,406</u>	<u>4,971</u>
<b>TOTAL EXPENSES</b>	<u>\$16,963</u>	<u>\$25,856</u>
<b><u>NET (DEFICIT) SURPLUS FOR THE YEAR</u></b>	<u><b>\$(6,473)</b></u>	<u><b>\$3,872</b></u>

**STATEMENT OF CASH FLOWS**  
**For the Year Ended 31 March 2006**

	2006	2005
<b>Cash Flows from Operating Activities:</b>		
Receipts from Members	7,802	24,501
Payments to Suppliers & Employers	(17,229)	(21,810)
Dividends received	1,440	624
Interest received	<u>1,247</u>	<u>4,603</u>
<b>Net Cash Flows from Operating Activities</b>	<u><b>(6,740)</b></u>	<u><b>7,918</b></u>
<b>Cash Flows from Investing Activities:</b>		
Proceeds from Sale of Investments	--	--
Purchase of Investments	--	--
<b>Net Cash Flows from Investing Activities</b>	--	--
<b>Cash Flows from Financing:</b>		
Proceeds from Financing Activities	--	--
Payments to other Branches	<u>(73,779)</u>	<u>--</u>
<b>Net Cash from Financing Activities</b>	<u><b>(73,779)</b></u>	<u><b>--</b></u>
<b>Net Increase (Decrease) in Cash Held</b>	<u><b>(80,519)</b></u>	<u><b>7,918</b></u>
Cash at beginning of Financial Year	<u>96,016</u>	<u>88,098</u>
Cash at end of Financial Year	<u>15,497</u>	<u>96,016</u>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO THE A/CS**

**TELECOMMUNICATIONS OFFICERS ASSOCIATION BRANCH**  
**(DEREGISTERED 1 AUGUST 2005)**  
**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**  
**For the Year Ended 31 March 2006**

**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) **Contributions:**

Contributions are accounted for on a cash basis.

**NOTE 1.1**

In accordance with the requirements of the Workplace Relations Act 1996 the attention of members is drawn to the provisions of subsection (1), (2), (3) of sections 272, which reads as follows:

- (1) a member of a reporting unit of a register, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) the application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) a reporting unit must comply with an application made under subsection (1).

**NOTE 2. SEGMENT REPORTING**

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

**NOTE 3. CASH FLOW INFORMATION**

	<b>2006</b>	<b>2005</b>
Surplus/(Deficit)	(6,473)	3,872
<b>Non Cash Flow in Profit</b>		
Depreciation	1,700	750
Revaluation Loss on Investment	728	--
	<u>(4,045)</u>	<u>4,622</u>
<b>Changes in Assets &amp; Liabilities</b>		
(Decrease) in Payables	<u>(2,695)</u>	<u>3,296</u>
<b>Cash Flow from Operations</b>	<b><u>\$(6,740)</u></b>	<b><u>\$7,918</u></b>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

# TOA BRANCH - CEPU

Box 882 Marlestone SA5033

## BRANCH EXECUTIVE MEETING MINUTES - NO 79

~~20<sup>th</sup> JULY 2005.~~

Minutes of the meeting of the TOA Branch of the CEPU.

The meeting was held by telephone conference on 20<sup>th</sup> July 2005, and commenced at 19.30 EST

**Present:** G Woodley, A Hill, J Cowan, N Crabb, D Dwyer.

**Apologies:** R.Arrnour

### MINUTES OF PREVIOUS MEETING

The Committee resolved: DDwyer, AHill.

*That the minutes of the meeting (No 78) held by telephone conference on July 7<sup>th</sup> 2005, Be confirmed.*

**CORRESPONDENCE** Nil.

### BRANCH ACCOUNTS:

The accounts for April 2005 to June 2005 were presented and discussed.

*The committee resolved:* NCrabb, GWoodley.

*That the accounts for April 2005 to June 2005 be confirmed and passed.*

### GENERAL BUSINESS

A lengthy discussion then took place on the housekeeping and financial matters necessary for the abolition of the TOA Branch. The following resolutions were carried:

1. The committee resolved: DDwyer, NCrabb.

*That The Committee of Management notes that there will be more work necessarily incurred to complete the closure of the branch after the 1<sup>st</sup> August 2005, and that the trustees be authorised to pay wages and expenses after that date.*

2. The committee resolved: GWoodley, AHill.

*That the records of the Association be left in the custody of the Secretary until National Office advises otherwise.*

3. The committee resolved: DDwyer, AHill.

*That DDwyer and NCrabb be authorised to cancel all term deposits and Telstra shares and pay all monies into the current cheque account.*

4. The committee resolved: NCrabb, DDwyer.

*That the Secretary be authorised to cancel telephone, Internet connection and the post office box on 31<sup>st</sup> December 2005.*

5. The committee resolved: DDwyer, AHill.

*That The secretary be authorised to notify all appropriate bodies and organisations that the branch has been abolished and any further correspondence be referred to the Divisional Office.*

6. The committee resolved: DDwyer, JCowan.

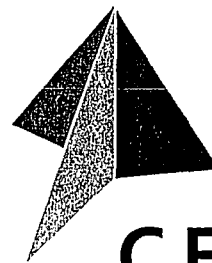
*That the Secretary be authorised to sign any necessary papers to finalise the abolition.*

**The meeting closed at 20.10 EST.**

29

Our Reference: GEN07/39  
5.3/233

FAXED + Mailed



CEPU

3<sup>rd</sup> April, 2007

COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

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

COMMUNICATIONS  
DIVISION

ABN 22 401 014 998

Attention: Mr. Stephen Kellett  
Statutory Services Branch

Colin Cooper  
Divisional President

Dear Sir,

Ed Husic  
Divisional Secretary

**Re: LODGEMENT OF FINANCIAL STATEMENTS AND ACCOUNTS -  
TELECOMMUNICATIONS OFFICERS DIVISION BANCH - FOR  
YEAR ENDING 31<sup>ST</sup> MARCH 2006 (FR2006/213)**

139-155 Queensberry St  
[PO Box 472]  
Carlton South  
Victoria 3053  
Australia

I refer to your letter of 7<sup>th</sup> March, 2007 in relation to the above matter, requesting further information be supplied.

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

In respect of the TOA financial report for the year ending 31<sup>st</sup> March 2006, I can advise that the report was not presented to the committee of management, as the committee of management had been disbanded. I will present the report to the Divisional Committee of Management, as suggested in your letter, and complete the relevant certificate. I will also ensure that the report is available from the Divisional website and advise the former TOA members accordingly.

In respect of the outstanding cash/equity at 1<sup>st</sup> August 2005, the balance will be transferred to the Divisional Office account and will be reported in the Divisional financial report.

I am happy to provide any additional information that is required.

Yours faithfully,

Ed Husic,  
DIVISIONAL SECRETARY.

SH:lc.



**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](mailto:sydney@air.gov.au)

Mr Ed Husic  
Divisional Secretary  
CEPU Communications Division  
PO Box 472  
CARLTON SOUTH VIC 3053

Dear Mr Husic

**Re: Financial Statements and Accounts for the CEPU Communications Division,  
Telecommunications Officers Association Divisional Branch**

I refer to your letter dated 29 October 2007, and the enclosed financial statements and accounts for the former Telecommunications Officers Association Divisional Branch for the financial year ended 31 March 2006.

I note your advice that the documents were presented to the Divisional Committee of Management, and made available to the members on the Divisional website with the former TOA members being advised accordingly.

The documents have been filed. Thank you for your attention to this matter.

Yours sincerely,

A handwritten signature in cursive script that reads 'Belinda Penna'.

Belinda Penna  
Deputy Industrial Registrar

2 November 2007