



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/643 -[128V-CTSN]

Mr Ian McCarthy
Branch Secretary
NSW Telecommunications & Services Branch
Communications Division
CEPU
2nd Floor, 741 George Street
SYDNEY NSW 2000

Dear Mr McCarthy

**Re: CEPU Communications Division - New South Wales Telecommunications & Services Branch -
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 31 March, 2002.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now. Therefore, I request your written advice *by 18 February, 2003* as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote:
FR2002/643.

Yours sincerely

Belinda Penna
E-mail: belinda.penna@air.gov.au
28 January, 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/643 -[128V CTSN]

Mr Ian McCarthy
Branch Secretary
NSW Telecommunications & Services Branch
Communications Division
CEPU
2nd Floor, 741 George Street
SYDNEY NSW 2000

Dear Mr McCarthy

**Re: CEPU - Communications Division - NSW Telecommunications & Services Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 31 March 2002.

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

Therefore, I request your written advice **by 30 April, 2003** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote:
FR2002/643.

Yours sincerely

Belinda Penna

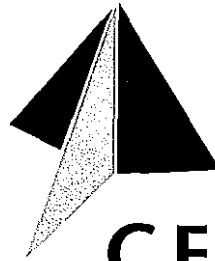
Belinda Penna

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

11 April 2003

CEPU Communications Division
**NSW TELECOMMUNICATIONS
& SERVICES BRANCH**

2nd Floor, 741 George Street, Sydney NSW 2000
Phone (02) 9281-2811
Fax (02) 9281-9494



CEPU

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

Ref: 03010033.doc

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

Attention: Ms Belinda Penna

Fax: 9380 6990

Dear Belinda,

Re: Outstanding Financial Statements
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing &
Allied Services Union.
Communications Division – Telecommunications & Services Branch.

(Your reference FR2002/643)

Further to your letter of 11 April 2003 and please find enclosed a copy of correspondence sent to the Registry on 30 September 2002.

Should you have any questions about this correspondence please do not hesitate to contact me on (02) 9281 9142.

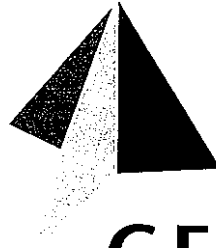
Yours faithfully


Ian McCarthy
Branch Secretary
30 April, 2003



CEPU Communications Division
**NSW TELECOMMUNICATIONS
& SERVICES BRANCH**

2nd Floor, 741 George Street, Sydney NSW 2000
Phone (02) 9281-2811
Fax (02) 9281-9494



CEPU

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

Ref: 02010028.DOC

Deputy Industrial Registrar
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

**Re: Financial Statements – Communications, Electrical, Electronic, Energy,
Information, Postal, Plumbing & Allied Services Union. Communications Division.**

In accordance with the Workplace Relations Act 1996 please find enclosed a copy of the following:

- i. Financial Statements for the Year Ended 31 March 2002
- ii. Summary of the Financial Statements for the Year Ended 31 March 2002
- iii. Branch Committee of Management Meeting Minutes – 17 August, 2002
(First Meeting)
- iv. Meeting Notice September 2002 General Meeting
- v. Branch Committee of Management Minutes – 11 July, 2002 (Second Meeting)

A Summary of the Branch Financial Statements was circulated to all members in accordance with the decision of Branch Committee of Management (B07/08/02) on Monday 19 August, 2002.

The Financial Statements were presented to the Branch General Meeting, which lapsed without a quorum on 11 September, 2002. The Statements were then re-submitted to the Branch Committee of Management meeting on 11 September, 2002 where they were accepted.

Please note that under the Item, Sundry Expenses there includes a figure for Donations with a sum of \$2,245. \$2,000 of this is a long standing annual donation to our Retired Members Organisation to assist them in their activities on behalf of ex-members.

Should you have any questions about this matter please contact the undersigned.

Yours faithfully

Ian McCarthy
Branch Secretary
30 September, 2002

**COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION**

COMMUNICATIONS DIVISION

THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2002

**COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION**


COMMUNICATIONS DIVISION


THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We **IAN STUART McCARTHY**, and **LLOYD HARRIS**, being two members of the Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union, Communications Division, The New South Wales Telecommunications and Services Branch, do state on behalf of the Committee, and in accordance with a resolution passed by the Committee that:

- [i] In the opinion of the Branch Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Union as at 31 March 2002.
- [ii] In the opinion of the Branch Committee of Management, meetings of the Branch Committee of Management were held during the period in accordance with the rules of the Union.
- [iii] To the knowledge of any member of the Branch Committee of Management, there have been no instances where records of the Union or other documents [not being documents containing information made available to a member of the Union under Sub-Section 274 [2] of the Workplace Relations Act, 1996, or copies of these records or documents, or copies of the rules of the Union, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the rules of the Union.
- [iv] The Union has complied with Sub-Sections 279 [1] and [6] of the Act in relation to the financial accounts in respect of the year ended 31 March 2001, and the Auditors' Report thereon.


.....
IAN STUART McCARTHY


.....
LLOYD HARRIS

Date: 17 August 2002

**COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION**

COMMUNICATIONS DIVISION

THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

i, **IAN STUART McCARTHY**, being the Officer responsible for keeping the accounting records of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union, Communications Division, The New South Wales Telecommunications and Services Branch, certify that as at 31 March 2002, the number of members of the Union was 4,332.

In my opinion:

- [i] The attached accounts show a true and fair view of the financial affairs of the Union as at 31 March 2002.
- [ii] A record has been kept of all moneys paid by, or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the Union.
- [iii] Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union.
- [iv] With regard to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
- [v] No loans or other financial benefits, other than remuneration in respect of their full time employment with the Union, were made to persons holding office in the Union.
- [vi] The register of members of the Union was maintained in accordance with the Workplace Relations Act, 1996.



IAN STUART McCARTHY

Date 17 August 2002

COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION

COMMUNICATIONS DIVISION

THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 31 MARCH 2002

GENERAL ACCOUNT

	<u>2002</u> \$	<u>2001</u> \$
INCOME		
Members' Dues	1,351,248	1,542,661
Donations	0	500
Interest	5,529	8,846
Sundry Income	670	240
Training Fees OH & S	0	4,950
TOTAL INCOME	<u>1,357,447</u>	<u>1,557,197</u>
EXPENDITURE		
Depreciation	<u>29,461</u>	<u>44,335</u>
Employee Benefits Expenses		
Accrued Annual Leave - Increase (Decrease) in Provision	3,531	(2,522)
Fringe Benefits Tax	13,758	10,224
Long Service Leave - Increase (Decrease) in Provision	13,328	(3,135)
Payroll Tax	25,437	12,691
Superannuation	78,076	84,542
Salaries - Industrial	0	9,563
- Administration	140,677	241,159
- Office Bearers	341,199	351,272
	<u>616,006</u>	<u>703,794</u>
Other Expenses		
Advertising	2,934	0
Affiliation Fees	40,907	53,786
Bad and Doubtful Debts	0	(7,010)
Bank Charges	19,886	16,170
Building Maintenance	1,180	1,551
Collection Commissions	1,096	8,381
Computer Expenses	16,586	26,655
Divisional Conference Dues	349,763	394,103
Deficit on Disposal of Assets	0	686
Electricity	5,145	6,247
Equipment Rental and Maintenance	14,828	15,504
Insurance	8,763	9,546
Meeting, Seminar and Lecture Expenses	2,791	1,214
Motor Vehicle Running Expenses	194	2,278
National Council Dues - CEPU	0	0
Organizing Expenses - Branch Council	1,125	1,363
- Fares and Car Hire	32,757	47,910
Carried Forward	<u>497,955</u>	<u>578,384</u>

COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION

COMMUNICATIONS DIVISION

THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 31 MARCH 2002(Cont'd)

GENERAL ACCOUNT

	Note	<u>2002</u> \$	<u>2001</u> \$
EXPENDITURE (Cont'd)			
Brought Forward		497,955	577,698
Organising expenses – Travelling		8,702	12,882
- Meals		2,053	3,872
Postage and Freight		14,747	21,171
Printing and Stationery		101,004	116,617
Professional Services	5	17,508	17,035
Publications and Subscriptions		2,932	4,376
Rates and Levies		38,680	44,883
Sundry Expenses	6	23,490	22,485
Telephone		38,256	52,787
Training Providers		2,967	3,668
		<u>748,294</u>	<u>878,160</u>
TOTAL EXPENDITURE		<u>1,393,761</u>	<u>1,626,289</u>
Operating Deficit for Year		(36,314)	(69,092)
Payroll Tax Prior years	9	<u>(201,296)</u>	<u>0</u>
NET DEFICIT FOR YEAR		<u>(237,610)</u>	<u>(69,092)</u>
Add Accumulated Funds at Beginning of Year		<u>41,550</u>	<u>110,642</u>
ACCUMULATED (DEFICIT) FUNDS AT END OF YEAR		<u>(196,060)</u>	<u>41,550</u>

[The attached Notes 1 to 10 form part of these Accounts.]

COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION

COMMUNICATIONS DIVISION

THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 31 MARCH 2002

SPECIAL FUND ACCOUNT

	<u>2002</u> \$	<u>2001</u> \$
INCOME		
Interest Received	<u>318</u>	<u>1,386</u>
TOTAL INCOME	<u>318</u>	<u>1,386</u>
EXPENDITURE		
Bank Charges	<u>6</u>	<u>11</u>
TOTAL EXPENDITURE	<u>6</u>	<u>11</u>
SURPLUS FOR YEAR	312	1,375
Add Accumulated Funds at Beginning of Year	<u>81,234</u>	<u>79,859</u>
ACCUMULATED FUNDS AT END OF YEAR	<u>81,546</u>	<u>81,234</u>

[The attached Notes 1 to 10 form part of these Accounts.]

**COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION**

COMMUNICATIONS DIVISION

THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2002

	Note	<u>2002</u> \$	<u>2001</u> \$
ACCUMULATED (DEFICIT) FUNDS			
General Account		(196,060)	41,550
Special Fund Account		<u>81,546</u>	<u>81,234</u>
		<u>(114,514)</u>	<u>122,784</u>
Represented by Net (Liabilities) Assets as follows:			
FIXED ASSETS			
Office Furniture and Equipment	3	<u>81,350</u>	<u>106,406</u>
CURRENT ASSETS			
Accrued Interest		67	699
Cash at Bank		105,927	124,300
Cash on Hand		1,100	905
Prepayments		14,466	4,340
Sundry Debtors	4	<u>91,628</u>	<u>91,518</u>
		<u>213,188</u>	<u>221,762</u>
LONG SERVICE LEAVE FUND			
Commercial Bill		<u>102,000</u>	<u>98,729</u>
SPECIAL FUND			
Cash at Bank		23,232	67,234
Loan to General Account		<u>58,314</u>	<u>14,000</u>
		<u>81,546</u>	<u>81,234</u>
TOTAL ASSETS		<u>478,084</u>	<u>508,131</u>
LESS LIABILITIES			
Loan from Special Fund		58,314	14,000
Provision for Annual Leave		60,730	57,199
Provision for Long Service Leave		123,414	110,086
Sundry Creditors	10	<u>350,140</u>	<u>204,062</u>
		<u>592,598</u>	<u>385,347</u>
NET (LIABILITIES) ASSETS		<u>(114,514)</u>	<u>122,784</u>

[The attached Notes 1 to 10 form part of these Accounts.]

COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION

COMMUNICATIONS DIVISION

THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 31 MARCH 2002

	Note	<u>2002</u> \$	<u>2001</u> \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members		1,351,248	1,542,661
Payments to Suppliers and Employees		(1,412,901)	(1,547,199)
Interest Received		6,479	11,645
Other		670	19,250
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	8	<u>(54,504)</u>	<u>26,357</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from Sale of Plant and Equipment		-	3,500
Payment for Plant and Equipment		(4,405)	-
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		<u>(4,405)</u>	<u>3,500</u>
NET INCREASE (DECREASE) IN CASH HELD		(58,909)	29,857
Cash at Beginning of Year		<u>291,168</u>	<u>261,311</u>
CASH AT END OF YEAR	7	<u>232,259</u>	<u>291,168</u>

[The attached Notes 1 to 10 form part of these Accounts.]

**COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION**

COMMUNICATIONS DIVISION

THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2002**

1. STATEMENT OF ACCOUNTING POLICIES

The accounts have been prepared and presented in accordance with applicable Accounting Standards, other mandatory professional reporting requirements and the Workplace Relations Act, 1996. The accounts have also been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. The concept of accruals accounting has been adopted in the preparation of the financial statements. The accounting policies have been consistently applied, unless otherwise stated.

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

- a] Depreciation of fixed assets is calculated on the straight line basis in order to write the assets off over their useful life to the union.
- b] Provision for employee benefits in the form of Long Service Leave and Accrued Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.

In the case of Long Service Leave, the accrual has been measured by reference to periods of service and current salary rates as it is considered that this results in an amount not materially different to that achieved by discounting estimated future cash flows.
- c] Members' Dues are accounted for on a cash receipts basis.
- d] No provision for Income Tax is necessary as the Union is exempt from Income Tax under Section 50-15 of the Income Tax Assessment Act 1997.

COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION

COMMUNICATIONS DIVISION

THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2002 [Cont'd]

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections [1], [2] and [3] of Section 274 which read 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 Registrar in such manner, and within such time, as is prescribed.
- [3] A Registrar may only make an application under Sub-Section [1] at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

	<u>2002</u> \$	<u>2001</u> \$
3. OFFICE FURNITURE AND EQUIPMENT		
Cost	470,774	466,368
Less Accumulated Depreciation	<u>(389,424)</u>	<u>(359,962)</u>
	<u>81,350</u>	<u>106,406</u>
4. SUNDRY DEBTORS		
Divisional Conference	82,931	82,931
Other	<u>8,697</u>	<u>8,587</u>
	<u>91,628</u>	<u>91,518</u>

**COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
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COMMUNICATIONS DIVISION

THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2002 [Cont'd]**

	2002 \$	2001 \$
5. PROFESSIONAL SERVICES		
Audit Fees	12,000	13,500
Legal Fees	5,508	50
Other	0	3,485
	<u>17,508</u>	<u>17,035</u>
6. SUNDRY EXPENSES		
Cleaning	18,888	16,672
Donations	2,245	3,120
Staff Amenities	1,459	2,220
Other Sundry Items	898	473
	<u>23,490</u>	<u>22,485</u>
7. RECONCILIATION OF CASH		
<p>For the purposes of the Statement of Cash Flows, cash includes cash on hand and in short term deposits with banks and other financial institutions.</p> <p>Cash at the end of the year is shown in the Statement of Financial Position as follows:</p>		
Cash at Bank		
General Fund	105,927	124,300
Special Fund	23,232	67,234
Cash on Hand	1,100	905
Short Term Deposits	102,000	98,729
	<u>232,259</u>	<u>291,168</u>

COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION

COMMUNICATIONS DIVISION

THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2002 [Cont'd]

	2002 \$	2001 \$
8. CASH FLOW INFORMATION		
Reconciliation of Cash Flow used in Operations with Net (Deficit) Surplus		
Net (Deficit) Surplus		
General Fund	(237,610)	(69,092)
Special Fund	312	1,375
Total Net (Deficit) Surplus	<u>(237,298)</u>	<u>(67,717)</u>
Non-Cash Flows in Net (Deficit) Surplus		
Depreciation	29,461	44,335
Increase in Provisions for Employee Entitlements	16,859	(83,951)
Deficit on Disposal of Assets	0	686
Bad Debts	0	(7,010)
Changes in Assets and Liabilities		
[Increase]Decrease in Accrued Interest	632	1,413
[Increase]Decrease in Sundry Debtors	(110)	13,560
[Increase]Decrease in Prepayments	(10,126)	4,215
Increase[Decrease] in Sundry Creditors	146,078	119,542
[Increase]Decrease in Divisional Conference Debtor	0	1,284
CASH FLOWS FROM OPERATIONS	<u>(54,504)</u>	<u>26,357</u>
9. PAYROLL TAX		
During the year the Office of State Revenue issued amended assessments to the union in respect of payroll tax of prior years. The assessments related to the 1994-2001 years inclusive and resulted in the union incurring additional payroll tax in respect of those years amounting to \$201,296.		
10. SUNDRY CREDITORS		
CEPU Communications Division	186,446	42,719
CEPU National Office	17,974	390
Other Creditors	145,720	160,953
	<u>350,140</u>	<u>204,062</u>

**COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION**

COMMUNICATIONS DIVISION

THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

INDEPENDENT AUDIT REPORT

To the members of the Communication, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union, Communications Division, The New South Wales Telecommunications and Services Branch.

Scope

We have audited the financial report of the Communication, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union, Communications Division, The New South Wales Telecommunications and Services Branch for the year ended 31 March 2002 as set out on pages 1 to 11. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial report and the information it contains. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of 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 accounting standards, other mandatory professional reporting requirements in Australia and other statutory requirements so as to present a view of the Branch which is consistent with our understanding of its financial position and the results of its operations and its cashflows. The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

We have received all the information and explanations required for the purposes of our audit.

In our opinion:

- [i] There were kept by the Union in respect of the year under review, satisfactory records detailing the sources and nature of income of the Union [including income from members] and the nature and purposes of expenditure, and
- [ii] The attached financial report including the Certificates of the Committee of Management and the Accounting Officer is prepared in accordance with Section 273 of the Workplace Relations Act, 1996. The financial report has been prepared from the accounting records of the Union and is properly drawn up so as to give a true and fair view of:
 - [a] the financial position of the Union as at 31 March 2002; and
 - [b] the financial performance of the Union for the year ended 31 March 2002;

and is in accordance with Australian Accounting Standards and other mandatory professional reporting requirements in Australia.


A.L. WILLIAMS & CO.
Chartered Accountants.


D.S. MCLEAN
Registered Company Auditor.
SYDNEY NSW 2000
17 August 2002

**COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION**

COMMUNICATIONS DIVISION

THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

SUMMARY OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2002

**COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION**

COMMUNICATIONS DIVISION

THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

**SUMMARY OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2002**

The Financial Accounts of the Union have been audited in accordance with the provisions of the Workplace Relations Act, 1996 and the following summary is provided for members in accordance with Section 279 (2) of the Act.

A copy of the Auditor's Report, Accounts and Statements will be supplied free of charge to members on request.

Certificates required to be given under the Acts by the Accounting Officer and the Committee of Management have been completed in accordance with the provisions of the Act and contain no qualifications.

Information to be Provided to Members or Registrar

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274 which read 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 Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under Sub-Section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

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**SUMMARY OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2002**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 MARCH 2002**

	NOTE	2002 \$	2001 \$
GENERAL ACCOUNT			
INCOME			
Members' Dues		1,351,248	1,542,661
Other Income		6,199	14,536
TOTAL INCOME		<u>1,357,447</u>	<u>1,557,197</u>
LESS TOTAL EXPENDITURE		1,393,761	(1,626,289)
DEFICIT FOR THE YEAR		<u>(36,314)</u>	<u>(69,092)</u>
Less Payroll Tax Prior Years	1.	(201,296)	0
NET DEFICIT FOR THE YEAR		(237,610)	(69,092)
ACCUMULATED FUNDS AT BEGINNING OF YEAR		41,550	110,642
ACCUMULATED (DEFICIT) FUNDS AT END OF YEAR		<u>(196,060)</u>	<u>41,550</u>
SPECIAL FUND ACCOUNT			
INCOME			
Interest Received		318	1,386
LESS TOTAL EXPENDITURE		(6)	(11)
SURPLUS FOR THE YEAR		<u>312</u>	<u>1,375</u>
ACCUMULATED FUNDS AT BEGINNING OF YEAR		81,234	79,859
ACCUMULATED FUNDS AT END OF YEAR		<u>81,546</u>	<u>81,234</u>

1. NOTE ON PAYROLL TAX PRIOR YEARS:

During the year the Office of State Revenue issued amended assessments to the union in respect of payroll tax of prior years. The assessments related to the 1994-2001 years inclusive and resulted in the union incurring additional payroll tax in respect of those years amounting to \$201,296.

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POSTAL, PLUMBING & ALLIED SERVICES UNION

COMMUNICATIONS DIVISION

THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

SUMMARY OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2002

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2002

	2002 \$	2001 \$
ACCUMULATED (DEFICIT) FUNDS		
General Account	(196,060)	41,550
Special Fund Account	81,546	81,234
	<hr/>	<hr/>
	(114,514)	122,784
	<hr/>	<hr/>
<u>Represented By:</u>		
Current Assets	213,188	221,762
Fixed Assets	81,350	106,406
Long Service Leave Fund	102,000	98,729
Special Fund	81,546	81,234
	<hr/>	<hr/>
TOTAL ASSETS	478,084	508,131
LESS TOTAL LIABILITIES	592,598	385,347
	<hr/>	<hr/>
NET (LIABILITIES) ASSETS	(114,514)	122,784
	<hr/>	<hr/>

**COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION**

COMMUNICATIONS DIVISION

THE NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

AUDITOR'S CERTIFICATE

We certify that the above summary is a fair and accurate summary of the Reports, Accounts and Statements of the Communication, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union, Communications Division, The New South Wales Branch. Our Auditors' Report dated 17 August 2002 on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996.

A J WILLIAMS & CO
Chartered Accountants

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D S MCLEAN
Partner

Registered Company Auditor

2 Market Street
Sydney NSW 2000

17 August 2002

Minutes of CEPU, Communications Division, Telecommunications and Services Divisional Group NSW Branch Committee of Management Meeting held Saturday, 17 August, 2002 at 741 George Street, Haymarket (Sydney)

Opening

Acting Branch President Lloyd Harris declared the meeting open at 10.39 am.

1. Apologies

Jim Fraser, Brian Williams, Mark Cooper, Steve Andrews, Chris Coote, Graham Maybury, Robert Ritchie, Robert Weir, Glen Falls, Julieanne Curry.

BCM 01/08/02

Moved & Seconded

“That the apologies be accepted and leave granted.”

Carried

2. Minutes

BCM 02/08/02

Moved & Seconded

“That the minutes of the NSW T&S Branch Committee of Management Meeting of 10 July 2002, be accepted as a true and accurate record of that meeting.”

Carried

3. Correspondence

Branch Secretary circulated a list of correspondence for the month of July.

BCM 03/08/02

Moved and Seconded

“That the inward correspondence be received and the outward correspondence be endorsed.”

Carried

4. Accounts

Branch Secretary tabled the accounts.

BCM 04/08/02

Moved & Seconded

“That the accounts for July be paid.”

Carried

Secretary reported that cash flow had been improved due to Debt Collection.

Question was asked as to whether we can have a report on the activities of the Debt Collection. Secretary indicated he would do that for the next meeting.

BCM 05/08/02

Moved and Seconded

“That the new members be accepted.”

Carried

Secretary reported on the Financial Statement for the year ended 31 March 2002. Secretary apologised for the delay in the production of the yearly financial statement and explained the reasons.

BCM 06/08/02

Moved and Seconded

“Branch Committee of Management having considered the Branch Financial Statements for the year ending 31/3/2002 resolves that:

- (i) in the opinion of the Branch Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Union as at 31 March 2002.
- (ii) in the opinion of the Branch Committee of Management, meetings of the Branch Committee of Management were held during the period in accordance with the rules of the Union.
- (iii) to the knowledge of any member of the Branch Committee of Management, there have been no instances where records of the Union or other documents (not being documents containing information made available to a member of the Union under Sub-Section 274 (2) of the Workplace Relations Act, 1996, or copies of these records or documents, or copies of the rules of the Union, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the rules of the Union.
- (iv) the Union has complied with Sub-Sections 279 (1) and (6) of the Act in relation to the financial accounts in respect of the year ended 31 March 2001, and the Auditors' Report thereon.
- (v) further, the Branch Secretary, Ian McCarthy and Acting Branch President Lloyd Harris be authorised to sign the audited accounts.”

Carried

BCM 07/08/02

Moved and Seconded

“That the Branch Committee of Management authorises circulation to the membership of a fair summary of the Branch Financial Statements for the year ended 31/3/2002 prepared by the Branch Auditors and presented to this meeting.”

Carried**BCM 08/08/02**
Moved and Seconded

“That the Branch Secretary be authorised to spend up to \$25,000 to purchase 5 new notebook computers for industrial staff and to offset some of the cost by arranging to auction the existing laptops when they are suitable for auction.

“Further that the Branch Secretary be authorised to borrow the money for the purchase from the Special Fund and pay it back on a monthly basis should the current cash flow not support the direct purchase from general funds.”

Carried**BCM 09/08/02**
Moved and Seconded

“That during the absence of the Branch Secretary from 19 August until the 13 September inclusive Mark Brownlow fill the position on higher duties.

“Further that Organiser Mal Tulloch fill the vacant position of Assistant Secretary.”

Carried**5. Reports**

Colin Cooper, Divisional President was asked to report on Integration and the Telstra and NDC EBAs.

Discussion then took place around the BCOM on what should be the strategy throughout the EBA negotiations in NDC and Telstra.

Discussion took place regarding integration.

There being no further business the Acting Branch President closed the meeting at 12.45 pm.

LLOYD HARRIS
ACTING PRESIDENT

IAN McCARTHY
SECRETARY.

CEPU Communications Division
**NSW TELECOMMUNICATIONS
& SERVICES BRANCH**

2nd Floor, 741 George Street, Sydney NSW 2000
Phone (02) 9281-2811
Fax (02) 9281-9494



CEPU

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

Ref:SEPAGEANDA

SEPTEMBER GENERAL MEETING

**WILL BE HELD AT 6.00 pm on 11th SEPTEMBER 2002 AT
1st FLOOR, 741 GEORGE STREET SYDNEY.**

AGENDA

1. APOLOGIES
2. MINUTES
3. CORRESPONDENCE
4. BRANCH FINANCIAL STATEMENTS 2001-2002 (attached)
5. MOTIONS
6. REPORTS
7. GENERAL BUSINESS

5. Notice of Motion

RATIFIABLE DECISIONS FROM 2002 SPECIAL DIVISIONAL CONFERENCE

DECISION 4 RULES 20 AND 22 - DIVISIONAL VICE-PRESIDENTS

"That there be two (2) Divisional Vice-Presidents including the Affirmative Action position. One (1) Divisional Vice-President to be elected by all financial members and one (1) to be elected by women financial members."

DECISION 5 RULES 20 AND 22 - DIVISIONAL ASSISTANT SECRETARIES

"That there be two (2) Divisional Assistant Secretaries elected by all financial members and that the Divisional Assistant Secretaries relieve the Divisional Secretary and Divisional President in an order to be determined by Divisional Executive."

DECISION 7 AMENDMENT TO RULE 91 - BRANCH MANAGEMENT

"Delete sub-rules (e) and (f) and replace with the following:

- (e) The numbers of Branch Vice Presidents and Branch Assistant Secretaries shall be:

New South Wales:

2 Branch Vice Presidents elected by and from the Branch financial membership of the Technical Divisional Section, 1 Branch Vice President elected by and from the Branch financial membership of the Operator Divisional Section, 2 Branch Assistant Secretaries elected by the Branch financial membership.

Victoria:

1 Branch Vice President elected by and from the Branch financial membership of the Technical Divisional Section, 1 Branch Vice President elected by and from the Branch financial membership of the Operator Divisional Section, 1 Branch Assistant Secretary elected by the Branch financial membership of the Technical Divisional Section, 1 Branch Assistant Secretary elected by the Branch financial membership of the Operator Divisional Section.

Queensland:

1 Branch Vice President elected by and from the Branch financial membership of the Technical Divisional Section, 1 Branch Vice President elected by and from the Branch financial membership of the Operator Divisional

Section, 1 Branch Assistant Secretary elected by the Branch financial membership.

South Australia / Northern Territory:

2 Branch Vice Presidents elected by and from the Branch financial membership.

Western Australia:

1 Branch Vice President elected by and from the Branch financial membership.

Tasmania:

1 Branch Vice President elected by and from the Branch financial membership.

(f) For the purposes Branch administration the following offices shall be declared full time:

New South Wales:

1 Branch Secretary, 2 Branch Assistant Secretaries, and 1 Organiser.

Victoria:

1 Branch Secretary, 1 Branch Assistant Secretary, Technical Divisional Section.

1 Branch Assistant Secretary, Operator Divisional Section.

Queensland:

1 Branch Secretary, 1 Branch Assistant Secretary.

South Australia/Northern Territory:

1 Branch Secretary.

Western Australia:

1 Branch Secretary.

Tasmania:

1 Branch Secretary.

The position of Tasmanian Branch Secretary shall cease to be a full-time position on 1st April 2003, or such earlier date as may be agreed between the Tasmanian Branch Secretary and the Tasmanian Branch Committee of Management. The current Branch Secretary shall after that date continue to hold office until his successor is appointed or elected in accordance with the rule notwithstanding that the position ceases to be full-time."



Mark Brownlow
A/g BRANCH SECRETARY

**DECISION 8 AMENDMENT TO RULE 92 –
BRANCH COMMITTEE OF MANAGEMENT
POWERS AND DUTIES**

"Delete sub-rule (q) and replace with the following:

(q) At least three months prior to the opening of nominations, to determine the number of Branch Committee of Management Members provided that:

(i) the number of Committee Members elected by and from members of the Branch allocated to the Technical Divisional Section shall be no less than 5 and no more than 24, except in the case of Branches with less than 1,000 members in the Technical Divisional Section where the number shall be no less than 3; and

(ii) the number of Committee Members elected by and from members of the Branch allocated to the Operator Divisional Section shall be no less than 3 and no more than 10, except in the case of Branches with less than 250 members in the Operator Divisional Section where the number shall be no less than 1."

Note: A summary of the Branch Financial Statements for 2001-2002 is enclosed. Any Branch member who wishes a copy of the complete Financial Statements can obtain a copy by contacting the Branch Office.

Minutes of CEPU, Communications Division, Telecommunications and Services Divisional Group NSW Branch Committee of Management Meeting held Wednesday, 11 September, 2002 at 741 George Street, Haymarket (Sydney)

Opening

Acting Branch President Lloyd Harris declared the meeting open at 5.45 pm.

1. Apologies

Leon Aroustian, Ian McCarthy, Mark Cooper, Alex Jansen, Robert Ritchie, Brian Williams, Vivette Horrex, Julianne Curry, Lee Walkington.

BCM 01/09/02

Moved & Seconded

“That the apologies be accepted and leave granted.”

Carried

2. Minutes

BCM 02/09/02

Moved & Seconded

“That the minutes of the NSW T&S Branch Committee of Management Meeting of 17 August 2002, be accepted as a true and accurate record of that meeting.”

Carried

3. Correspondence

Acting Branch Secretary circulated a list of correspondence for the month of August.

BCM 03/09/02

Moved and Seconded

“That the inward correspondence be received and the outward correspondence be endorsed.”

Carried

4. Accounts

Acting Branch Secretary tabled the accounts for the month of August.

BCM 04/09/02

Moved & Seconded

“That the accounts for August be paid.”

Carried

BCM 05/09/02
Moved & Seconded

“The new members be accepted.”

Carried

BCM 06/09/02
Moved & Seconded

“That the accounts be paid.”

Carried

5. **General Business**

Telstra OH&S Agreements – Service Advantage

Acting Secretary Mark Brownlow and Mal Tulloch reported on the dispute with management at Parramatta over who would run the elections for the OH&S Representatives in the Work Management Centre. It was reported that the union was about to sign off with management on an OH&S Agreement.

Organising Works Trainee

Acting Secretary Brownlow reported that the Organising Works Trainee was on a full time course at Terrigal. It was hoped she would then be able to concentrate on 400 George Street where it is thought there are potential members to recruit.

Telstra Structures – Membership Correlation

Acting Secretary Brownlow reported that the Branch was attempting to update the database. Mal Tulloch has made some excellent progress in this area.

Acting Secretary Brownlow reported that the 3rd Floor at 741 George Street Sydney had been let to the NSW Plumbing Division of the Union.

September General Meeting lapsed for the want of a quorum at 6:30 pm.

BCOM 07/09/02
Moved & Seconded

“That the Branch Committee of Management deal with the ratifiable decisions from 2002 Special Divisional Conference as the September General Meeting lapsed for want of a quorum”

Carried

Decision:

BCOM 08/09/02
Moved & Seconded

“That the Branch ratify decision No. 4 from the 2002 Special Divisional Conference Rules 20 and 22 – Divisional Vice Presidents.”

Lost

BCOM 09/09/02
Moved & Seconded

“That Decision No. 5 from the 2002 Special Divisional Conference Rules 20 and 22 – Divisional Assistant Secretaries be ratified.”

Lost

BCOM 10/09/02
Moved & Seconded

“That Decision No. 7 from the 2002 Special Divisional Conference Amendment to Rule 91 – Branch Management be ratified.”

Carried

BCOM 11/09/02
Moved & Seconded

“That Decision No. 8 from the 2002 Special Divisional Conference Amendment to Rule 92 – Branch Committee of Management Powers and Duties be ratified.”

Carried

BCOM 12/09/02
Moved & Seconded

“That the NSW Telecommunications & Services Branch Accounts for 2001/2002 as presented be accepted.”

Carried

BCOM 13/09/02
Moved & Seconded

“That Branch Committee of Management record its appreciation for Barbara Watt assisting the Plumber’s move into the 3rd Floor.”

Carried

There being no further business the Acting Branch President closed the meeting at 7.55 pm.

LLOYD HARRIS
ACTING PRESIDENT

MARK BROWNLOW
ACTING SECRETARY



AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

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

Mr Ian McCarthy
Branch Secretary
NSW Telecommunications & Services Branch
CEPU Communications Division
2nd Floor, 741 George Street
SYDNEY NSW 2000

Dear Mr McCarthy

Re: Lodgement of Financial Documents for the NSW Telecommunications & Services Branch year ending 31 March 2003 (FR2002/643)

Receipt is acknowledged of your letter dated 30 April 2003 and the enclosed financial statements and documents for the NSW Telecommunications & Services Branch of the CEPU Communications Division. The documents were lodged in the Registry on 1 May 2003.

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

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

1 May 2003