

16 September 2003

Deputy Industrial Registrar Godfrey
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street,
East Sydney, NSW 2011

Dear Sir

**RE: APPLICATION FOR AN AUDIT EXTENSION TO 8 MONTHS
CLIENT: COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY
INFORMATION POSTAL PLUMBING AND ALLIED SERVICES UNION OF
AUSTRALIA, COMMUNICATIONS DIVISION, NEW SOUTH WALES
TELECOMMUNICATIONS AND SERVICES BRANCH
YEAR ENDED 31 MARCH 2003**

We hereby apply for an extension under Section 276(1) Regulation 113 of the Workplace Relations Act 1996. The application is made because a Committee of Management will not be held prior to 30 September 2003 at which the financial accounts may be presented.

We would be pleased to receive your advice in due course.

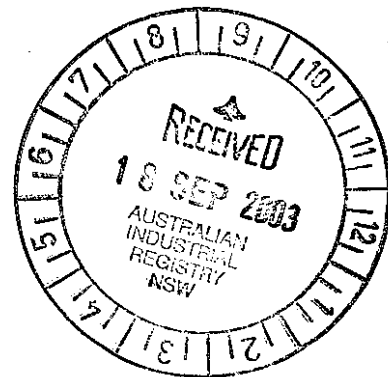
Yours faithfully

A J Williams & Co
Chartered Accountants



David McLean
Partner

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AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr David McLean
Partner, A J Williams & Co
Chartered Accountants
GPO Box 3041
SYDNEY NSW 2001

Dear Mr McLean

**Re: Extension of Time - Completion of Auditor's Report -
NSW Telecommunications and Services Branch -
Financial Statements for the year ended 31 March 2003 (FR2003/40)**

Thank you for your letter dated 16 September 2003 requesting an extension of time to complete your report in relation to the abovenamed branch for the financial year ending 31 March 2003.

I am satisfied that, for reasons outside your control, it is not practicable for you to complete within the prescribed period the report referred to in subsection 276(1) of the *Workplace Relations Act 1996*. Therefore, under regulation 113, I grant an extension of time for the completion of the auditor's report to 31 November 2003.

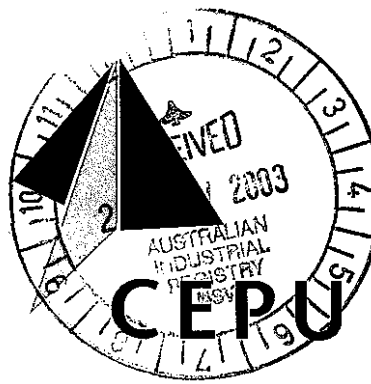
Yours sincerely

Barry Jenkins
Deputy Industrial Registrar

23 September 2003

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

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



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

Ref: 03010081.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 2003
- ii. Summary of the Financial Statements for the Year Ended 31 March 2003
- iii. Branch Committee of Management Meeting Minutes – 29 October, 2003
(First Meeting)
- iv. Meeting Notice November 2003 General Meeting
- v. Branch Committee of Management Minutes – 19 November, 2003
(Second Meeting)

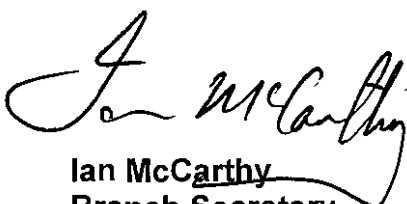
A Summary of the Branch Financial Statements was circulated to all members in accordance with the decision of Branch Committee of Management (BCM03/10/03) on Wednesday 29 October, 2003.

The Financial Statements were presented to the Branch General Meeting, which lapsed without a quorum on 18 November 2003. The Statements were then re-submitted to the Branch Committee of Management meeting on 19 November 2003 where they were accepted.

Please note that under the Item, Sundry Expenses (p10) there includes a figure for Donations with a sum of \$2,660. \$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
28 November, 2003

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

FINANCIAL REPORT FOR THE YEAR ENDED 31 MARCH 2003

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

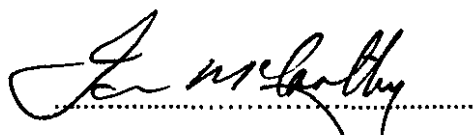
COMMUNICATIONS DIVISION


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, 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 financial report shows a true and fair view of the financial affairs of the Union as at 31 March 2003.
- [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 report in respect of the year ended 31 March 2002, and the Auditors' Report thereon.


.....
IAN STUART McCARTHY


.....
LLOYD HARRIS

Date: 29th October 2003

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

COMMUNICATIONS DIVISION

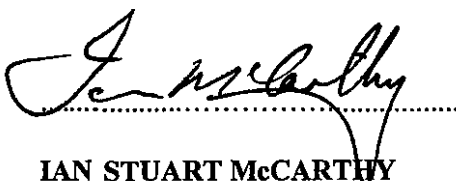
NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

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, New South Wales Telecommunications and Services Branch, certify that as at 31 March 2003, the number of members of the Union was 3,450.

In my opinion:

- [i] The attached financial report shows a true and fair view of the financial affairs of the Union as at 31 March 2003.
- [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: 29th October 2003

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 31 MARCH 2003**

GENERAL ACCOUNT

	2003	2002
	\$	\$
INCOME		
Members' Dues	1,183,604	1,351,248
Director's Fees	14,542	0
Interest	5,147	5,529
Rental Received	13,500	660
Journal Advertising	9,161	0
Sundry Income	0	10
TOTAL INCOME	1,225,954	1,357,447
EXPENDITURE		
Depreciation	18,315	29,461
Employee Benefits Expenses		
Accrued Annual Leave – Increase in Provision	21,811	3,531
Fringe Benefits Tax	9,128	13,758
Long Service Leave – Increase in Provision	1,350	13,328
Payroll Tax	30,069	25,437
Redundancy	16,683	0
Superannuation	69,182	78,076
Salaries – Industrial	21,292	0
- Administration	111,731	140,677
- Office Bearers	324,965	341,199
	606,211	616,006
Other Expenses		
Advertising	455	2,934
Affiliation Fees	49,511	40,907
Bad and Doubtful Debts	2,153	0
Bank Charges	16,838	19,886
Building Maintenance	1,614	1,180
Collection Commissions	20,559	1,096
Computer Expenses	18,779	16,586
Divisional Conference Dues	300,300	346,635
Electricity	4,317	5,145
Equipment Rental and Maintenance	18,370	14,828
Insurance	9,051	8,763
Meeting, Seminar and Lecture Expenses	1,167	2,791
Motor Vehicle Running Expenses	101	194
National Council Dues – CEPU	2,834	3,128
Organising Expenses - Branch Council	0	1,125
- Fares and Car Hire	33,827	32,757
Carried Forward	479,876	497,955

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 31 MARCH 2003 (Cont'd)**

GENERAL ACCOUNT

	Note	2003 \$	2002 \$
EXPENDITURE (Cont'd)			
Brought Forward		479,876	497,955
Organising expenses – Travelling		6,505	8,702
- Meals		2,914	2,053
Postage and Freight		22,942	14,747
Printing and Stationery		102,246	101,004
Professional Services	5	22,549	17,508
Publications and Subscriptions		4,677	2,932
Rates and Levies		45,536	38,680
Sundry Expenses	6	21,259	23,490
Telephone		52,469	38,256
Training Providers		7,024	2,967
		<u>767,997</u>	<u>748,294</u>
TOTAL EXPENDITURE		<u>1,392,523</u>	<u>1,393,761</u>
Operating Deficit for Year		(166,569)	(36,314)
Payroll Tax Prior years	9	<u>0</u>	<u>(201,296)</u>
NET DEFICIT FOR YEAR		(166,569)	(237,610)
Accumulated (Deficit)/Surplus at Beginning of Year		<u>(196,060)</u>	<u>41,550</u>
ACCUMULATED DEFICIT AT END OF YEAR		<u>(362,629)</u>	<u>(196,060)</u>

[The attached Notes 1 to 10 form part of the financial report.]

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 31 MARCH 2003**

SPECIAL FUND ACCOUNT

	2003	2002
	\$	\$
INCOME		
Interest Received	<u>38</u>	<u>318</u>
TOTAL INCOME	<u>38</u>	<u>318</u>
EXPENDITURE		
Bank Charges	<u>35</u>	<u>6</u>
TOTAL EXPENDITURE	<u>35</u>	<u>6</u>
SURPLUS FOR YEAR	3	312
Add Accumulated Funds at Beginning of Year	<u>81,546</u>	<u>81,234</u>
ACCUMULATED FUNDS AT END OF YEAR	<u>81,549</u>	<u>81,546</u>

[The attached Notes 1 to 10 form part of the financial report.]

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2003

	Note	2003 \$	2002 \$
ACCUMULATED DEFICIT			
General Account		(362,629)	(196,060)
Special Fund Account		<u>81,549</u>	<u>81,546</u>
		<u>(281,080)</u>	<u>(114,514)</u>
Represented by Net Liabilities as follows:			
FIXED ASSETS			
Office Furniture and Equipment	3	<u>70,567</u>	<u>81,350</u>
CURRENT ASSETS			
Accrued Interest		268	67
Cash at Bank		105,136	105,927
Cash on Hand		1,100	1,100
Prepayments		13,930	14,466
Sundry Debtors	4	<u>59,621</u>	<u>116,790</u>
		<u>180,055</u>	<u>238,350</u>
LONG SERVICE LEAVE FUND			
Commercial Bills		<u>106,077</u>	<u>102,000</u>
SPECIAL FUND			
Cash at Bank		23,235	23,232
Loan to General Account		<u>58,314</u>	<u>58,314</u>
		<u>81,549</u>	<u>81,546</u>
TOTAL ASSETS		<u>438,248</u>	<u>503,246</u>
LESS LIABILITIES			
CURRENT LIABILITIES			
Loan from Special Fund		58,314	58,314
Provision for Annual Leave		72,845	60,730
Provision for Long Service Leave		120,292	123,414
Sundry Creditors	10	<u>467,877</u>	<u>375,302</u>
		<u>719,328</u>	<u>617,760</u>
NET LIABILITIES		<u>(281,080)</u>	<u>(114,514)</u>

[The attached Notes 1 to 10 form part of the financial report.]

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

**STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 31 MARCH 2003**

	Note	2003 \$	2002 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members		1,183,604	1,351,248
Payments to Suppliers and Employees		(1,209,470)	(1,412,901)
Interest Received		4,984	6,479
Other		31,703	670
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	8	10,821	(54,504)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for Commercial Bills		(4,077)	(3,271)
Payment for Plant and Equipment		(7,532)	(4,405)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		(11,609)	(7,676)
NET DECREASE IN CASH HELD		(788)	(62,180)
Cash at Beginning of Year		130,259	192,439
CASH AT END OF YEAR	7	129,471	130,259

[The attached Notes 1 to 10 form part of the financial report.]

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2003**

1. STATEMENT OF ACCOUNTING POLICIES

The financial report has been prepared on a going concern basis, which contemplates continuity of normal operating activities and the realisation of assets and settlement of liabilities in the normal course of the union's operations.

The continuing operations of the union and the ability to pay its debts in the normal course is dependant upon the financial support of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia, Communications Division, Divisional Conference and upon the success of future operations.

If the union is unable to continue as a going concern, it may be required to realise its assets and extinguish its liabilities other than in the normal course of business and at amounts different from those stated in the financial report.

The financial report has been prepared and presented in accordance with applicable Accounting Standards, other mandatory professional reporting requirements and the Workplace Relations Act, 1996. The financial report has also been prepared on the basis of historical costs and does 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 report. 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 financial report.

- a) Depreciation of fixed assets is calculated on the straight line basis in order to write the assets off over their useful lives 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.

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2003 [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.

	2003 \$	2002 \$
3. OFFICE FURNITURE AND EQUIPMENT		
Cost	478,305	470,774
Less Accumulated Depreciation	<u>(407,738)</u>	<u>(389,424)</u>
	<u>70,567</u>	<u>81,350</u>
4. SUNDRY DEBTORS		
CEPU Divisional Conference	4,473	82,931
CEPU P & T Branch NSW	3,907	0
Other	51,241	33,859
	<u>59,621</u>	<u>116,790</u>

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2003 [Cont'd]**

	2003 \$	2002 \$
5. PROFESSIONAL SERVICES		
Audit Fees	13,350	12,000
Legal Fees	9,199	5,508
	<u>22,549</u>	<u>17,508</u>
6. SUNDRY EXPENSES		
Cleaning	16,374	18,888
Donations	2,660	2,245
Staff Amenities	1,930	1,459
Other Sundry Items	295	898
	<u>21,259</u>	<u>23,490</u>
7. RECONCILIATION OF CASH		
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.		
Cash at the end of the year is shown in the Statement of Financial Position as follows:		
Cash at Bank		
General Fund	105,136	105,927
Special Fund	23,235	23,232
Cash on Hand	1,100	1,100
	<u>129,471</u>	<u>130,259</u>

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2003 [Cont'd]**

	2003 \$	2002 \$
8. CASH FLOW INFORMATION		
Reconciliation of Cash Flow used in Operations with Net Deficit		
Net Deficit		
General Fund	(166,569)	(237,610)
Special Fund	<u>3</u>	<u>312</u>
Total Net Deficit	(166,566)	(237,298)
Cash Flows in Operations but not in Net Deficit		
Payment from Employee provisions	(14,168)	0
Non-Cash Flows in Net Deficit		
Depreciation	18,315	29,461
Increase in Provisions for Employee Entitlements	23,161	16,859
Changes in Assets and Liabilities		
[Increase]Decrease in Accrued Interest	(201)	632
[Increase]Decrease in Sundry Debtors	57,169	(110)
[Increase]Decrease in Prepayments	536	(10,126)
Increase[Decrease] in Sundry Creditors	<u>92,575</u>	<u>146,078</u>
CASH FLOWS FROM OPERATIONS	<u>10,821</u>	<u>(54,504)</u>
9. PAYROLL TAX		
In the prior 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 Divisional Conference	281,381	186,446
CEPU National Council	7,609	17,974
Other Creditors	<u>178,887</u>	<u>170,882</u>
	<u>467,877</u>	<u>375,302</u>

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

INDEPENDENT AUDIT REPORT

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

Scope

We have audited the financial report of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch for the year ended 31 March 2003 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.

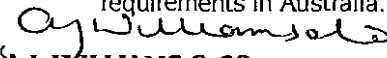
Audit Opinion

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 2003; and
 - (b) the financial performance of the Union for the year ended 31 March 2003;

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


A.J. WILLIAMS & CO.
Chartered Accountants.



D.S. MCLEAN
Registered Company Auditor.

SYDNEY NSW 2000
29th October 2003

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

**SUMMARY OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2003**

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

**SUMMARY OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2003**

The Financial Report of the Union has 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 and financial report will be supplied free of charge to members on request.

Certificates required to be given under the Act 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.

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

**SUMMARY OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2003**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 MARCH 2003**

	Note	2003 \$	2002 \$
GENERAL ACCOUNT			
INCOME			
Members' Dues		1,183,604	1,351,248
Other Income		<u>42,350</u>	<u>6,199</u>
TOTAL INCOME		1,225,954	1,357,447
LESS TOTAL EXPENDITURE		<u>1,392,523</u>	<u>1,393,761</u>
DEFICIT FOR THE YEAR		(166,569)	(36,314)
Less Payroll Tax Prior Years	2	<u>0</u>	<u>(201,296)</u>
NET DEFICIT FOR THE YEAR		(166,569)	(237,610)
 ACCUMULATED (DEFICIT)/SURPLUS AT BEGINNING OF YEAR			
		<u>(196,060)</u>	<u>41,550</u>
 ACCUMULATED DEFICIT AT END OF YEAR			
		<u>(362,629)</u>	<u>(196,060)</u>
 SPECIAL FUND ACCOUNT			
INCOME			
Interest Received		38	318
LESS TOTAL EXPENDITURE		<u>35</u>	<u>6</u>
NET SURPLUS FOR THE YEAR		3	312
 ACCUMULATED FUNDS AT BEGINNING OF YEAR			
		81,546	81,234
 ACCUMULATED FUNDS AT END OF YEAR			
		<u>81,549</u>	<u>81,546</u>

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

**SUMMARY OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2003**

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2003

	2003	2002
	\$	\$
ACCUMULATED DEFICIT		
General Account	(362,629)	(196,060)
Special Fund Account	<u>81,549</u>	<u>81,546</u>
	<u>(281,080)</u>	<u>(114,514)</u>
<u>Represented By:</u>		
Current Assets	180,055	238,350
Fixed Assets	70,567	81,350
Long Service Leave Fund	106,077	102,000
Special Fund	<u>81,549</u>	<u>81,546</u>
TOTAL ASSETS	438,248	503,246
LESS TOTAL LIABILITIES	<u>719,328</u>	<u>617,760</u>
NET LIABILITIES	<u>(281,080)</u>	<u>(114,514)</u>

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

NOTE 1. GOING CONCERN:

The financial report has been prepared on a going concern basis, which contemplates continuity of normal operating activities and the realisation of assets and settlement of liabilities in the normal course of the union's operations.

The continuing operations of the union and the ability to pay its debts in the normal course is dependant upon the financial support of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia Communications Division, Divisional Conference and upon the success of future operations.

If the union is unable to continue as a going concern, it may be required to realise its assets and extinguish its liabilities other than in the normal course of business and at amounts different from those stated in the financial report.

NOTE 2. PAYROLL TAX PRIOR YEARS:

In the prior 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.

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

COMMUNICATIONS DIVISION

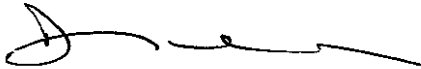
NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

AUDITOR'S CERTIFICATE

We certify that the above summary is a fair and accurate summary of the Financial Report of the Communications Electrical Electronic Energy Information Postal Plumbing & Allied Services Union of Australia, Communications Division New South Wales Branch. Our Auditors' Report dated 29th October 2003 on the Financial Report, 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



D S MCLEAN
Partner
Registered Company Auditor

Sydney NSW
29th October 2003

**Minutes of CEPU, Communications Division, Telecommunications and
Services Divisional Group NSW Branch Committee of Management Special
Meeting held Wednesday, 29 October, 2003 at
741 George Street, Haymarket (Sydney)**

Opening

Branch President Lloyd Harris declared the special meeting open at 5.40 pm.

1. Apologies

Robert Weir, Jim Fraser, Diana Rizos, Brian Williams.

BCM 01/10/03

Moved & Seconded

“That the apologies be accepted and leave granted.”

Carried

2. Report

Branch Secretary Ian McCarthy reported on the Branch financial statements in detail over the Auditors report and accounts for 2002-2003. He reported on the recent Divisional Executive decision in relation to Branch Finances. Branch Secretary opened up for discussion. Branch Committee of Management member Jeremy Wheeler asked a question in regard to Divisional Executive Decision and budget restrictions and Branch activities.

Branch President Lloyd Harris asked Branch Committee of Management for questions on the Accounts. Discussion ensued in regard to accounts and financial audit statements.

BCM 02/10/03

Moved & Seconded

“That the Branch Committee of Management having considered the Branch Financial Statements for the year ending 31/3/2003 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 2003.
- (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 2002, and the Auditor's Report thereon.
- (v) Further, the Branch Secretary, Ian McCarthy and Branch President Lloyd Harris be authorised to sign the audited accounts."

Carried

BCM 03/10/03

Moved & 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 31/3/2003 prepared by the Branch Auditors and presented to this meeting."

Carried

Branch Secretary reported on upcoming seminar on Salary Sacrifice with Telstra Super confirming date being Tuesday 18 November 2003, in line with next CEPU NSW T&S General Meeting.

There being no further business the Branch President closed the meeting at 6.15 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:NOVAGENDA

NOVEMBER GENERAL MEETING

**WILL BE HELD AT 6.00 PM ON TUESDAY, 18 NOVEMBER 2003 AT
1st FLOOR, 741 GEORGE STREET SYDNEY.**

AGENDA

1. APOLOGIES
2. MINUTES
3. CORRESPONDENCE
4. MOTIONS
6. GENERAL BUSINESS

4. Notice of Motion

“That the NSW Telecommunications & Services Branch Financial Statements for the year ended 31 March, 2003 as presented be accepted.”

Note: A copy of a summary of the Financial statements as provided for in the Workplace Relations Act are attached. Any financial member will be supplied with a full version of the Accounts free of charge by calling the Branch Office.

Ian McCarthy
BRANCH SECRETARY

Salary Sacrifice.....who can benefit?

There will be a presentation on Salary Sacrifice conducted by TelstraSuper Pty Ltd immediately after the conclusion of the General Meeting ie approx 6.30pm Book your place at the seminar by calling the Branch Office

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

COMMUNICATIONS DIVISION

NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH

**SUMMARY OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2003**

**SUMMARY OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2003**

The Financial Report of the Union has 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 and financial report will be supplied free of charge to members on request.

Certificates required to be given under the Act 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.

**SUMMARY OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2003**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 MARCH 2003**

	Note	2003 \$	2002 \$
GENERAL ACCOUNT INCOME			
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Other Income		<u>42,350</u>	<u>6,199</u>
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INCOME			
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ACCUMULATED FUNDS AT END OF YEAR		<u>81,549</u>	<u>81,546</u>

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2003

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ACCUMULATED DEFICIT		
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Special Fund Account	81,549	81,546
	<u>(281,080)</u>	<u>(114,514)</u>
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A J WILLIAMS & CO
Chartered Accountants

D S MCLEAN
Partner
Registered Company Auditor
Sydney NSW
29th October 2003

**Minutes of CEPU, Communications Division, Telecommunications and
Services Divisional Group NSW Branch Committee of Management Meeting
held Wednesday, 19 November, 2003 at
741 George Street, Haymarket (Sydney)**

Opening

Branch President Lloyd Harris declared the meeting open at 5.40 pm.

1. Apologies

Jim Fraser.

BCM 01/11/03

Moved & Seconded

“That the apologies be accepted and leave granted.”

Carried

2. Previous Minutes

BCM 02/11/03

Moved & Seconded

“That the minutes of the Branch Committee of Management for 8 October 2003 and 29 October 2003 be accepted as a true and accurate record.”

Carried

3. Business Arising

There was no business arising.

4. Report

Branch Secretary Ian McCarthy reported on the finances.

BCM 03/11/03

Moved & Seconded

“That the NSW Telecommunications and Services Branch Financial Statements for the year ended 31 March 2003 as presented be accepted.”

Carried

Branch Secretary Ian McCarthy reported further on the finances and budget for next year and proposed no December face to face meeting and looking at ways to reduce expenditure.

5. **General Business**

Assistant Branch Secretary Vivette Horrex raised the matter of the Monitoring Survey and request they be returned to the Branch Office as soon as possible.

Jeremy Wheeler raised the matter of overtime compulsory 4 hours if not on restricted allowance.

Jeremy Wheeler also raised the issue of CSS contribution rate in relation to salary increases for grandfathered employees – wanting some clarification.

John Beard raised the question of drivers licences being paid by employer, Telstra. Branch Secretary Ian McCarthy reported on the issue.

There being no further business the Branch President closed the meeting at 6.05 pm.

**LLOYD HARRIS
ACTING PRESIDENT**

**IAN MCCARTHY
SECRETARY**



AUSTRALIAN INDUSTRIAL REGISTRY

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
Communications Division
CEPU
2nd Floor, 741 George Street
SYDNEY NSW 2000

Dear Mr McCarthy

**Re: Lodgement of Financial Statements and Accounts - NSW Telecommunications & Services
Branch - for year ended 31 March 2003 (FR2003/40)**

The abovementioned financial statements and accounts were received in the Registry on
28 November 2003.

The documents have been filed.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

1 December 2003