



**Australian Government**  
**Australian Industrial Registry**

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

**Ref: FR2005/211-[128V-CTSN]**

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

Dear Mr McCarthy

**Financial Return - year ending 31 March, 2005**

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

**New legislation**

This letter is intended as guide to the law applicable on the date of this letter and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'<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.

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<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 GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

### **First Meeting (Committee of Management)**

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

### **The Auditor**

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

### **Informing Your Members**

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

## **The Second Meeting - if it is a General Meeting of Members**

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

## **The Second Meeting - if it is a Committee of Management Meeting**

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

## **Lodge full report within 14 days of meeting**

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at [www.airc.gov.au](http://www.airc.gov.au)). When lodging the financial return please quote: **FR2005/211**.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

## **Complying with time limits**

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

## **Extensions of Time**

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

## Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

## Contact the Registry

We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au) as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

## Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at [www.airc.gov.au](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



Belinda Penna  
for Deputy Industrial Registrar  
12 April, 2005

**TIMELINE/ PLANNER**

Financial reporting period ending:	/ /	
<b>FIRST MEETING:</b> Prepare General Purpose Financial Report (including Committee of Management Statement in accordance with C of M resolution) and Operating Report - s253(1), s254(1)	/ /	as soon as practicable after end of financial year
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	within a reasonable time of having received the GPFR
Provide full report free of charge to members.  (a) if the report is to be presented before a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or  (b) in any other case including where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of end of financial year.  <i>(obligation to provide full report may be discharged by provision of a concise report s265(1))</i>	/ /           / /	
<b>SECOND MEETING:</b> Present full report to:  (a) General Meeting of Members - s266 (1),(2), or  (b) where rules of organisation allow, a Committee of Management meeting - s266 (3)	/ /    / /	within 6 months of end of financial year within 6 months of end of financial year
Lodge full report (including any concise report) in the Industrial Registry together with secretary's certificate (or other officer authorised by the rules of the organisation) - s268	/ /	within 14 days of meeting

**Note:** The legislation makes limited provision for extensions of time concerning the provision of the full report to members and the presentation of the full report to a general meeting etc however the maximum extra time allowed can be no more than one month.

Attachment B

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

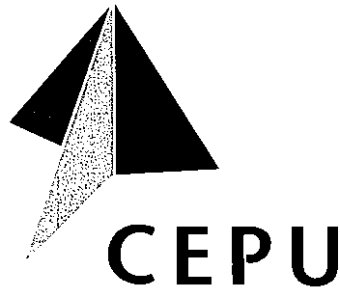
(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

<sup>2</sup>Only applicable where a concise report is provided to members

<sup>3</sup>Insert whichever is applicable

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

2nd Floor, 741 George Street, Sydney NSW 2000  
Phone (02) 9281-2811  
Fax (02) 9281-9494  
ABN 69 143 175 060



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

**Our Ref: 0511014**

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

**Re: Financial Return – year ending 31 March, 2005 – Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union. NSW Telecommunications and Services Branch.**

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

- i. Financial Report for the Year Ended 31 March 2005
- ii. Concise Financial Report for the Year Ended 31 March 2005
- iii. Branch Committee of Management Meeting Minutes 13 July 2005
- iv. Branch Committee of Management Meeting Minutes 10 August, 2005 (First Meeting)
- v. Branch General Meeting Notice- September 2005
- vi. Branch General Meeting Minutes 14 September, 2005 (Second Meeting)

Authority for Acting Branch Secretary to sign accounts by way of July 2005 BCoM decision 08/07/05.

A Summary of the Branch Concise Financial Report was circulated to all members in accordance with General Meeting distribution notice and concise reports sent 24<sup>th</sup> August 2005.

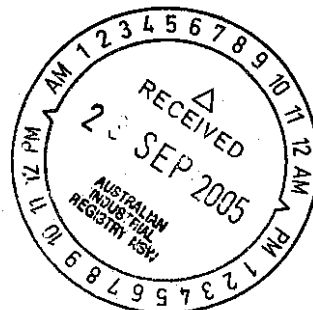
The Financial Reports were presented to the Branch General Meeting 14 September, 2005 where they were accepted.

Should you have any questions about this matter please contact Acting Branch Secretary, Vivette Horrex on 02 9281 2811.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Vivette Horrex', written in a cursive style.

**Vivette Horrex  
Acting Branch Secretary  
22 September, 2005**



**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 2005**

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

**COMMUNICATIONS DIVISION**

**NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH**

**OPERATING REPORT**

Branch Committee of Management report in accordance with section 254 of the Workplace Relations Act 1996 for the year ended 31 March 2005.

**Principal Activities**

The principal activity of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch was that of a registered Trade Union.

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

- Promoting the interests of Telecommunications and Postal workers.
- Implementing the decisions of the Divisional Branch Committee of Management, Divisional Executive, Divisional Conference and National Council.
- Implementing the union's organising & industrial agenda, including direct assistance and strategic advice to members, assistance to members on planning and resourcing campaigns, bargaining, training and development of shop stewards and officials.
- Support and representation of individual member grievances, advice on legal and legislative matters.
- Lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to Telstra workers.
- Management of the Unions financial and membership systems.

There have been no significant changes to the way the Union has carried out these activities during the last financial year.

**Operating Result**

The operating deficit of the Union for the financial year was \$20,642.

**Significant Changes**

No significant changes in the Union's state of affairs occurred during the financial year.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Union, the results of those operations, or the state of affairs of the Union in future financial years.

**Rights of Members**

Subject to the Rule 11 of the Union's rules and Section 194 of the Workplace Relations Act 1996, members of the Union have the right to resign from membership by providing written notice addressed to and delivered to the Secretary of the Union.

**Superannuation Office Holders**

Branch Secretary, Ian McCarthy is a trustee of the Telstra superannuation scheme.

**OPERATING REPORT (Cont'd)**

**Membership Numbers**

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

**COMMUNICATIONS DIVISION**

**NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH**

- (1) Under section 230 of the RAO Schedule the number of persons recorded in the register of members and who under section 244 of the RAO Schedule are taken to be members of the Branch of the Union as at the 31 March 2005 was 2782.
- (2) The number of persons, both full-time and part time employees measured on a full-time basis, employed by the Branch of the Union as at 31 March 2005 was six (6).
- (3) The names of persons who have at any time during the financial year ending 31 March 2005 been members of the CEPU T & S NSW Branch Committee of Management are detailed below. All such persons served on the committee for the period 1 April 2004 to 31 March 2005 unless otherwise indicated.

**Executive:**

Branch President:	Lloyd Harris
Branch Vice Presidents (technical):	Glenn Falls and Lee Walkington
Branch Vice President (operator):	Chris Koot
Branch Secretary:	Ian McCarthy
Branch Assistant Secretary:	Vivette Horrex

**Operator Division:**

Diana Rizos – resigned October 2004  
Aileen Hayden  
Jim Fraser – passed away September 2004  
Michelle Southwell  
MaryAnne Tucker

**Technical Division:**

John Beard  
Randall Bye  
Mark Cooper  
Tony Day  
William Gilmore  
Peter Hayes  
Peter Lane  
Arley Rico  
Simon Vanderzeil  
Bob Weir  
Jeremy Wheeler  
Brian Williams

For and on behalf of the Committee of Management



**VIVETTE HORREX**  
**ACTING BRANCH SECRETARY**  
18 August 2005

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

**COMMUNICATIONS DIVISION**

**NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH**

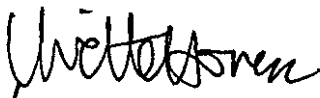
**BRANCH COMMITTEE OF MANAGEMENT'S STATEMENT**

On the 10 August 2005 the Branch Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch for the year ended 31 March 2005.

The Branch Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the branch for the financial year ended 31 March 2005;
- (d) with the financial support of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia, Communications Division, there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 31 March 2005 and since the end of the financial year:
  - (i) meetings of the Branch Committee of Management were held in accordance with the rules of the organisation and the rules of the Branch; and
  - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation and the rules of the Branch; and
  - (iii) the financial records of the Branch have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003; and
  - (iv) the financial records of the Branch have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation; and
  - (v) the information sought in any request of a member of the Branch or a Registrar duly made under section 272 of Schedule 1B to the Workplace Relations Act 1996 has been furnished to the member or Registrar; and
  - (vi) there has been compliance with any order for inspection of the financial records made by the Commission under section 273 of Schedule 1B to the Workplace Relations Act 1996

For the Branch Committee of Management:



**VIVETTE HORREX**  
**ACTING BRANCH SECRETARY**  
18 August 2005

**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 2005**

**GENERAL ACCOUNT**

	<b>2005</b>	<b>2004</b>
	\$	\$
<b>INCOME</b>		
Members' Dues	936,020	1,008,999
Director's Fees	24,484	20,367
Interest	3,572	4,747
Journal Advertising	0	3,000
O H & S Grant Income	50,000	0
Sundry Income	0	15,809
<b>TOTAL INCOME</b>	<u>1,014,076</u>	<u>1,052,922</u>
<b>EXPENDITURE</b>		
<b>Depreciation</b>		
Furniture and Equipment	<u>22,907</u>	<u>18,360</u>
<b>Employee Benefits Expenses</b>		
Accrued Annual Leave – Increase (Decrease) in Provision	6,422	(7,589)
Fringe Benefits Tax	4,378	5,583
Long Service Leave – Increase in Provision	3,744	7,628
Payroll Tax	23,035	22,096
Redundancy	9,122	0
Superannuation	46,521	47,133
Salaries – Industrial	71,504	59,664
- Administration	117,589	103,567
- Office Bearers	161,443	182,898
	<u>443,758</u>	<u>420,980</u>
<b>Other Expenses</b>		
Advertising	964	2,221
Affiliation Fees	16,554	26,207
Bad and Doubtful Debts	3,907	1,588
Bank Charges	12,144	12,835
Branch Assistance	2,120	0
Building Maintenance	805	805
Cleaning	18,349	17,451
Collection Commissions	5,256	7,914
Computer Expenses	12,340	17,184
Divisional Conference Dues	211,322	256,278
Donations	300	0
Electricity	4,098	4,028
Carried Forward	<u>288,159</u>	<u>346,511</u>

**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 2005 (Cont'd)**

**GENERAL ACCOUNT**

	Note	2005 \$	2004 \$
<b>EXPENDITURE (Cont'd)</b>			
Brought Forward		288,159	346,511
Equipment Rental and Maintenance		11,319	8,446
Insurance		10,802	10,115
Meeting, Seminar and Lecture Expenses		2,263	4,289
Motor Vehicle Running Expenses		0	227
National Council Dues – CEPU		1,428	1,657
Office Amenities		2,548	1,490
O H & S Grant Expenses		31,546	0
Organising Expenses - Fares and Car Hire		21,222	22,808
Organising expenses - Travelling		2,282	5,653
- Meals		630	2,520
Postage and Freight		18,644	19,200
Printing and Stationery		70,296	90,982
Professional Services	5	43,935	18,658
Publications and Subscriptions		4,191	3,297
Rates and Levies		28,925	23,908
Sundry Expenses		378	4,574
Telephone		29,531	28,169
Training Providers		0	1,240
		<u>568,099</u>	<u>593,744</u>
<b>TOTAL EXPENDITURE</b>		<u>1,034,764</u>	<u>1,033,084</u>
<b>SURPLUS (DEFICIT) FOR YEAR</b>		(20,688)	19,838
<b>SIGNIFICANT ITEM</b>			
Gain on transfer of Land and Buildings from Divisional Council	3(a)	<u>0</u>	<u>2,034,969</u>
<b>NET SURPLUS (DEFICIT) FOR YEAR</b>		(20,688)	2,054,807
Accumulated Funds (Deficit) at Beginning of Year		1,692,178	(362,629)
<b>ACCUMULATED FUNDS AT END OF YEAR</b>		<u>1,671,490</u>	<u>1,692,178</u>

[The attached Notes 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 2005**

**SPECIAL FUND ACCOUNT**

	<b>2005</b>	<b>2004</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Interest Received	<u>81</u>	<u>58</u>
<b>TOTAL INCOME</b>	<u>81</u>	<u>58</u>
<b>EXPENDITURE</b>		
Bank Charges	<u>35</u>	<u>75</u>
<b>TOTAL EXPENDITURE</b>	<u>35</u>	<u>75</u>
<b>SURPLUS (DEFICIT) FOR YEAR</b>	46	(17)
Add Accumulated Funds at Beginning of Year	<u>81,532</u>	<u>81,549</u>
<b>ACCUMULATED FUNDS AT END OF YEAR</b>	<u>81,578</u>	<u>81,532</u>

[The attached Notes 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 2005**

	Note	2005 \$	2004 \$
<b>ACCUMULATED FUNDS</b>			
General Account		1,671,490	1,692,178
Special Fund Account		<u>81,578</u>	<u>81,532</u>
		<u>1,753,068</u>	<u>1,773,710</u>
Represented by Net Assets as follows:			
<b>FIXED ASSETS</b>			
Land and buildings	3(a)	2,034,969	2,034,969
Office Furniture and Equipment	3(b)	<u>31,825</u>	<u>52,208</u>
		<u>2,066,794</u>	<u>2,087,177</u>
<b>CURRENT ASSETS</b>			
Accrued Interest		0	696
Cash at Bank		115,449	179,075
Cash on Hand		1,100	1,100
Prepayments		10,938	11,409
Sundry Debtors	4	<u>50,015</u>	<u>63,824</u>
		<u>177,502</u>	<u>256,104</u>
<b>LONG SERVICE LEAVE FUND</b>			
Commercial Bills		<u>0</u>	<u>74,669</u>
<b>SPECIAL FUND</b>			
Cash at Bank		23,264	23,218
Loan to General Account		<u>58,314</u>	<u>58,314</u>
		<u>81,578</u>	<u>81,532</u>
<b>TOTAL ASSETS</b>		<u>2,325,874</u>	<u>2,499,482</u>
<b>LESS LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Loan from Special Fund		58,314	58,314
Provision for Annual Leave		42,320	40,915
Provision for Long Service Leave		51,287	67,703
Sundry Creditors	8	<u>420,885</u>	<u>558,840</u>
		<u>572,806</u>	<u>725,772</u>
<b>NET ASSETS</b>		<u>1,753,068</u>	<u>1,773,710</u>

[The attached Notes 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 2005**

	Note	2005 \$	2004 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Members		936,020	1,008,999
Payments to Suppliers and Employees		(1,150,578)	(1,004,247)
Interest Received		4,349	4,377
Other		74,484	33,385
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	7	<u>(135,725)</u>	<u>42,514</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from Commercial Bills		74,669	35,000
Payment for Commercial Bills		0	(3,592)
Payment for Plant and Equipment		<u>(2,524)</u>	<u>0</u>
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>		<u>72,145</u>	<u>31,408</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		(63,580)	73,922
Cash at Beginning of Year		<u>203,393</u>	<u>129,471</u>
<b>CASH AT END OF YEAR</b>	6	<u>139,813</u>	<u>203,393</u>

[The attached Notes 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 FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2005**

**1. STATEMENT OF ACCOUNTING POLICIES**

The financial report is a general purpose financial report that 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 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 branch's operations.

The continuing operations of the branch 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, and upon the success of future operations.

If the branch 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 following is a summary of the significant accounting policies adopted in the preparation of the financial report.

- a) Depreciation of office furniture and equipment is calculated on the straight line basis in order to write the assets off over their useful lives to the union.

The branch does not depreciate the strata title units as it contributes to a sinking fund for use by the strata plan in keeping the structure of the property intact.

- 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 2005 [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 272 of Schedule 1B which read as follows:-

- (1) A member of an organisation, or a Registrar, 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).

	<b>2005</b>	<b>2004</b>
	\$	\$

**3.(a) LAND AND BUILDINGS**

Strata Title Units Nos 2, 3 and 4  
741 George Street, Sydney NSW 2000  
Cost  
Less Accumulated Depreciation

	2,341,992	2,341,992
	(307,023)	(307,023)
	2,034,969	2,034,969

As at 31 March 2004 Strata Title Units controlled by the Branch were transferred to the Branch from Divisional Council. This was done in accordance with the decision of the Union's Divisional Conference to allow branches to show in their financial records the properties for which they have the right of custody, control or management.

The transfer was made at the book value of the relevant strata title units recorded in the financial records of Divisional Council as at 31 March 2004.

The branch's gain on transfer was \$2,034,969.

**3.(b) OFFICE FURNITURE AND EQUIPMENT**

Cost  
Less Accumulated Depreciation

	401,308	478,305
	(369,483)	(426,097)
	31,825	52,208

**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 2005 [Cont'd]**

	2005 \$	2004 \$
<b>4. SUNDRY DEBTORS</b>		
CEPU Divisional Conference	4,473	4,473
CEPU P & T Branch NSW	0	3,907
Other	45,542	55,444
	<u>50,015</u>	<u>63,824</u>
<b>5. PROFESSIONAL SERVICES</b>		
Audit Fees	16,650	16,325
Accounting Fees	3,920	0
Legal Fees	23,365	2,333
	<u>43,935</u>	<u>18,658</u>
<b>6. RECONCILIATION OF CASH</b>		
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	115,449	179,075
Special Fund	23,264	23,218
Cash on Hand	1,100	1,100
	<u>139,813</u>	<u>203,393</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 2005 [Cont'd]**

	2005	2004
	\$	\$
<b>7. CASH FLOW INFORMATION</b>		
Reconciliation of Cash Flow from Operations with Net Surplus/(Deficit)		
<b>Net Surplus/(Deficit)</b>		
General Fund	(20,688)	2,054,807
Special Fund	46	(17)
	<hr/>	<hr/>
<b>Total Net Surplus/(Deficit)</b>	(20,642)	2,054,790
<b>Cash Flows in Operations but not in Net Surplus/(Deficit)</b>		
Payment from Employee provisions	(25,177)	(84,558)
<b>Non-Cash Flows in Net Surplus/(Deficit)</b>		
Gain on transfer of Land and Buildings from Divisional Council	0	(2,034,969)
Depreciation	22,907	18,360
Increase in Provisions for Employee Entitlements	10,166	39
<b>Changes in Assets and Liabilities</b>		
(Increase) Decrease in Accrued Interest	696	(428)
(Increase)Decrease in Sundry Debtors	13,809	(4,203)
Decrease in Prepayments	471	2,521
Increase (Decrease) in Sundry Creditors	(137,955)	90,962
	<hr/>	<hr/>
<b>CASH FLOWS FROM OPERATIONS</b>	(135,725)	42,514
<b>8. SUNDRY CREDITORS</b>		
CEPU Divisional Conference	260,611	377,514
CEPU National Council	14,109	4,413
Other Creditors	146,165	176,913
	<hr/>	<hr/>
	420,885	558,840

**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 2005 [Cont'd]**

**9. FINANCIAL INSTRUMENTS**

**Interest Rate Risk**

The Branch's exposure to interest rate risk and the effective weighted average interest rate for each class of financial assets and financial liabilities is set out below:

31 March 2005	Floating interest rate	Fixed interest rate		Non interest bearing	Total
		1 year or less	Over 1 to 5 years		
	\$	\$	\$	\$	\$
<b>Financial Assets</b>					
Cash	139,813	0	0	0	139,813
Receivables	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,015</u>	<u>50,015</u>
	<u>139,813</u>	<u>0</u>	<u>0</u>	<u>50,015</u>	<u>189,828</u>
Weighted average Interest rate	0.58%				
<b>Financial Liabilities</b>					
Payables	<u>0</u>	<u>0</u>	<u>0</u>	<u>(420,885)</u>	<u>(420,885)</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>(420,885)</u>	<u>(420,885)</u>
<b>Net Financial Assets/(Liabilities)</b>	<u>139,813</u>	<u>0</u>	<u>0</u>	<u>(370,870)</u>	<u>(231,057)</u>
<b>31 March 2004</b>					
<b>Financial Assets</b>					
Cash	203,393	0	0	0	203,393
Receivables	0	0	0	63,824	63,824
Short term Call Account	<u>74,669</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>74,669</u>
	<u>278,062</u>	<u>0</u>	<u>0</u>	<u>63,824</u>	<u>341,886</u>
Weighted average Interest rate	1.70%				
<b>Financial Liabilities</b>					
Payables	<u>0</u>	<u>0</u>	<u>0</u>	<u>(558,840)</u>	<u>(558,840)</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>(558,840)</u>	<u>(558,840)</u>
<b>Net Financial Assets/(Liabilities)</b>	<u>278,062</u>	<u>0</u>	<u>0</u>	<u>(495,016)</u>	<u>(216,954)</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 2005 (Continued)**

**9. FINANCIAL INSTRUMENTS (Continued)**

**Credit Risk Exposure**

Credit risk is the risk that counter parties to a financial asset will fail to discharge their obligation, causing the Branch to incur financial loss.

The credit risk exposure of the Branch to financial assets which have been recognised in the Statement of Financial Position is generally the carrying amounts, net of any provisions for doubtful debts.

The carrying amounts of cash and non-interest bearing monetary financial assets and liabilities (e.g. receivables and payables) approximate net fair values.

**10. AUSTRALIAN EQUIVALENTS TO INTERNATIONAL  
FINANCIAL REPORTING STANDARDS (IFRSs)**

For the year ended 31 March 2006, all general purpose financial reports will be required to comply with Australian equivalents to International Financial Reporting Standards (IFRSs) instead of Australian Accounting Standards presently on issue.

The Committee of Management considers that no key accounting policy changes will arise out of this transition to IFRSs.

A more detailed review will be conducted during the year ending 31 March 2006.

**11. REGISTERED OFFICE**

The registered office and principal place of business of the Branch is:

Level 2,  
741 George Street  
Sydney NSW 2000

**12. RELATED PARTIES**

- (a) The aggregate amount of remuneration paid to officers during the financial year is disclosed in the Statement of Financial Performance under Salaries – Office Bearers.
- (b) The aggregate amount paid during the financial year to a superannuation plan in respect of elected full time officials was \$42,829 (2004: \$39,127).
- (c) There have been no other transactions between the officers and the Union other than those relating to their membership of the Union and the reimbursement by the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.

**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 2005 (Continued)**

**12. RELATED PARTIES (Continued)**

- (d) The names of persons who have at any time during the financial year ending 31 March 2005 been members of the CEPU T & S NSW Branch Committee of Management are as follows:

**Executive:**

Branch President:	Lloyd Harris
Branch Vice Presidents (technical):	Glenn Falls and Lee Walkington
Branch Vice President (operator):	Chris Koot
Branch Secretary:	Ian McCarthy
Branch Assistant Secretary:	Vivette Horrex

**Operator Division:**

Diana Rizos  
Aileen Hayden  
Jim Fraser  
Michelle Southwell  
MaryAnne Tucker

**Technical Division:**

John Beard  
Randall Bye  
Mark Cooper  
Tony Day  
William Gilmore  
Peter Hayes  
Peter Lane  
Arley Rico  
Simon Vanderzeil  
Bob Weir  
Jeremy Wheeler  
Brian Williams

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

**COMMUNICATIONS DIVISION**

**NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH**

**INDEPENDENT AUDIT REPORT**

**Scope**

*The Financial Report and the Responsibility of the Branch Committee of Management and Branch Secretary*

The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes to the financial statements and the Branch Committee of Management's statement for the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch, for the year ended 31 March 2005.

The Branch Committee of Management and the Branch Secretary are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

*Audit Approach*

We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Branch. Our audit has been conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal controls, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Workplace Relations Act 1996, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia a view which is consistent with our understanding of the Branch's financial position and its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Branch Committee of Management and the Branch secretary.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

**Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996.

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

**COMMUNICATIONS DIVISION**

**NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH**


**Audit Opinion**

In our opinion the financial report of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch is in accordance with:-

- a) the Workplace Relations Act 1996, including:
  - (i) giving a true and fair view of the Branch's financial position as at 31 March 2005 and its performance for the year ended on that date; and
  - (ii) complying with Australian Accounting Standards; and
  - (iii) complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and
- b) other mandatory professional reporting requirements in Australia.



**A J Williams & Co.**



**D S MCLEAN**  
Registered Company Auditor.  
SYDNEY NSW 2000

18 August 2005

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

**COMMUNICATIONS DIVISION**

**NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH**

**CONCISE FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2005**

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

**COMMUNICATIONS DIVISION**

**NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH**

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

**COMMUNICATIONS DIVISION**

**NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH**

**DISCUSSION AND ANALYSIS OF THE FINANCIAL STATEMENTS**

**Information on the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch Concise Financial Report:**

The financial statements and disclosures in the concise financial report have been derived from the 2005 financial report of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch.

A copy of the full financial report and auditors report can be sent to any members, free of charge, upon request.

This discussion and analysis is provided to assist members in understanding the concise report. The discussion and analysis is based on Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch 2005 financial report.

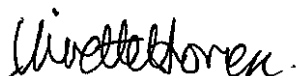
The reduction in the number of employees in Telstra and Optus is reflected in the decrease in overall membership numbers of the NSW T & S Branch. The decrease in income was \$72,979.

Even with the drop in income the Branch reduced its indebtedness to sundry creditors by \$137,955, including a reduction of \$116,903 in the amount of outstanding Divisional Conference dues owing to the CEPU's Divisional Conference. As a result of reducing debt the available cash reduced by \$63,626.

Although the total assets of the Branch exceed \$2.3 Million there is a need to increase the available cash to undertake significant organising campaigns (including recruitment) and reduce the Branch's liability to the CEPU's Divisional Conference. Improving branch cash flow has become a major objective.

The Branch has a considerable amount (approximately \$215,000) owing in unpaid membership contributions but this is not recorded as an asset as the Branch accounts for contributions income on a cash basis.

The Branch is undertaking new activity in an attempt to collect this money from those members who have remained eligible for membership and who have benefited from the activities of the CEPU. The collection of only a third of this debt will significantly improve the Branch's cash flow.



**VIVETTE HORREX  
ACTING BRANCH SECRETARY**

18 August 2005

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

**COMMUNICATIONS DIVISION**

**NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH**

**OPERATING REPORT**

Branch Committee of Management report in accordance with section 254 of the Workplace Relations Act 1996 for the year ended 31 March 2005.

**Principal Activities**

The principal activity of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch was that of a registered Trade Union.

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

- Promoting the interests of Telecommunications and Postal workers.
- Implementing the decisions of the Divisional Branch Committee of Management, Divisional Executive, Divisional Conference and National Council.
- Implementing the union's organising & industrial agenda, including direct assistance and strategic advice to members, assistance to members on planning and resourcing campaigns, bargaining, training and development of shop stewards and officials.
- Support and representation of individual member grievances, advice on legal and legislative matters.
- Lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to Telstra workers.
- Management of the Unions financial and membership systems.

There have been no significant changes to the way the Union has carried out these activities during the last financial year.

**Operating Result**

The operating deficit of the Union for the financial year was \$20,642.

**Significant Changes**

No significant changes in the Union's state of affairs occurred during the financial year.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Union, the results of those operations, or the state of affairs of the Union in future financial years.

**Rights of Members**

Subject to the Rule 11 of the Union's rules and Section 194 of the Workplace Relations Act 1996, members of the Union have the right to resign from membership by providing written notice addressed to and delivered to the Secretary of the Union.

**Superannuation Office Holders**

Branch Secretary, Ian McCarthy is a trustee of the Telstra superannuation scheme.

**OPERATING REPORT (Cont'd)**

**Membership Numbers**

- (1) Under section 230 of the RAO Schedule the number of persons recorded in the register of members and who under section 244 of the RAO Schedule are taken to be members of the Branch of the Union



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

**COMMUNICATIONS DIVISION**

**NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH**

as at the 31 March 2005 was 2782.

- (2) The number of persons, both full-time and part time employees measured on a full-time basis, employed by the Branch of the Union as at 31 March 2005 was six (6).
- (3) The names of persons who have at any time during the financial year ending 31 March 2005 been members of the CEPU T & S NSW Branch Committee of Management are detailed below. All such persons served on the committee for the period 1 April 2004 to 31 March 2005 unless otherwise indicated.

**Executive:**

Branch President:	Lloyd Harris
Branch Vice Presidents (technical):	Glenn Falls and Lee Walkington
Branch Vice President (operator):	Chris Koot
Branch Secretary:	Ian McCarthy
Branch Assistant Secretary:	Vivette Horrex

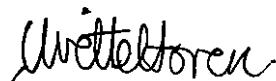
**Operator Division:**

Diana Rizos – resigned October 2004  
Aileen Hayden  
Jim Fraser – passed away September 2004  
Michelle Southwell  
MaryAnne Tucker

**Technical Division:**

John Beard  
Randall Bye  
Mark Cooper  
Tony Day  
William Gilmore  
Peter Hayes  
Peter Lane  
Arley Rico  
Simon Vanderzeil  
Bob Weir  
Jeremy Wheeler  
Brian Williams

For and on behalf of the Committee of Management



**VIVETTE HORREX**  
**ACTING BRANCH SECRETARY**  
18 August 2005

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

**COMMUNICATIONS DIVISION**

**NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH**

**BRANCH COMMITTEE OF MANAGEMENT'S STATEMENT**

On the 10 August 2005 the Branch Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch for the year ended 31 March 2005.

The Branch Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the branch for the financial year ended 31 March 2005;
- (d) with the financial support of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia, Communications Division, there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 31 March 2005 and since the end of the financial year:
  - (i) meetings of the Branch Committee of Management were held in accordance with the rules of the organisation and the rules of the Branch; and
  - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation and the rules of the Branch; and
  - (iii) the financial records of the Branch have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003; and
  - (iv) the financial records of the Branch have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation; and
  - (v) the information sought in any request of a member of the Branch or a Registrar duly made under section 272 of Schedule 1B to the Workplace Relations Act 1996 has been furnished to the member or Registrar; and
  - (vi) there has been compliance with any order for inspection of the financial records made by the Commission under section 273 of Schedule 1B to the Workplace Relations Act 1996

**For the Branch Committee of Management:**



**VIVETTE HORREX  
ACTING BRANCH SECRETARY  
18 August 2005**

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

**COMMUNICATIONS DIVISION**

**NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH**

**CONCISE FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2005**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 MARCH 2005**

	Note	2005 \$	2004 \$
<b>GENERAL ACCOUNT</b>			
<b>INCOME</b>			
Members' Dues		936,020	1,008,999
Other Income		<u>78,056</u>	<u>43,923</u>
<b>TOTAL INCOME</b>		1,014,076	1,052,922
<b>EXPENDITURE</b>			
Depreciation		22,907	18,360
Employee Benefits Expenses		443,758	420,980
Other Expenses		<u>568,099</u>	<u>593,744</u>
<b>LESS TOTAL EXPENDITURE</b>		<u>1,034,764</u>	<u>1,033,084</u>
<b>SURPLUS (DEFICIT) FOR YEAR</b>		(20,688)	19,838
<b>SIGNIFICANT ITEM</b>			
Gain on transfer of Land and Buildings from Divisional Council	3	<u>0</u>	<u>2,034,969</u>
<b>NET SURPLUS (DEFICIT) FOR YEAR</b>		(20,688)	2,054,807
<b>ACCUMULATED FUNDS (DEFICIT) AT BEGINNING OF YEAR</b>			
		<u>1,692,178</u>	<u>(362,629)</u>
<b>ACCUMULATED FUNDS AT END OF YEAR</b>		<u>1,671,490</u>	<u>1,692,178</u>
<b>SPECIAL FUND ACCOUNT</b>			
<b>INCOME</b>			
Interest Received		81	58
<b>LESS TOTAL EXPENDITURE</b>		<u>35</u>	<u>75</u>
<b>NET SURPLUS (DEFICIT) FOR YEAR</b>		46	(17)
<b>ACCUMULATED FUNDS AT BEGINNING OF YEAR</b>		<u>81,532</u>	<u>81,549</u>
<b>ACCUMULATED FUNDS AT END OF YEAR</b>		<u>81,578</u>	<u>81,532</u>

(The attached Notes form part of the concise financial report)

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

**COMMUNICATIONS DIVISION**

**NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH**

**CONCISE FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2005**

**STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2005**

	2005 \$	2004 \$
<b>ACCUMULATED FUNDS</b>		
General Account	1,671,490	1,692,178
Special Fund Account	<u>81,578</u>	<u>81,532</u>
	<u>1,753,068</u>	<u>1,773,710</u>
Represented by Net Assets as follows:		
<b>FIXED ASSETS</b>		
Land and buildings	2,034,969	2,034,969
Office Furniture and Equipment	<u>31,825</u>	<u>52,208</u>
	<u>2,066,794</u>	<u>2,087,177</u>
<b>CURRENT ASSETS</b>		
Accrued Interest	0	696
Cash at Bank	115,449	179,075
Cash on Hand	1,100	1,100
Prepayments	10,938	11,409
Sundry Debtors	<u>50,015</u>	<u>63,824</u>
	<u>177,502</u>	<u>256,104</u>
<b>LONG SERVICE LEAVE FUND</b>		
Commercial Bills	<u>0</u>	<u>74,669</u>
<b>SPECIAL FUND</b>		
Cash at Bank	23,264	23,218
Loan to General Account	<u>58,314</u>	<u>58,314</u>
	<u>81,578</u>	<u>81,532</u>
<b>TOTAL ASSETS</b>	<u>2,325,874</u>	<u>2,499,482</u>
<b>LESS LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Loan from Special Fund	58,314	58,314
Provision for Annual Leave	42,320	40,915
Provision for Long Service Leave	51,287	67,703
Sundry Creditors	<u>420,885</u>	<u>558,840</u>
	<u>572,806</u>	<u>725,772</u>
<b>NET ASSETS</b>	<u>1,753,068</u>	<u>1,773,710</u>

(The attached notes form part of the concise financial report)

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

**COMMUNICATIONS DIVISION**

**NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH**

**CONCISE FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2005**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2005**

	<b>2005</b>	<b>2004</b>
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Members	936,020	1,008,999
Payments to Suppliers and Employees	(1,150,578)	(1,004,247)
Interest Received	4,349	4,377
Other	74,484	33,385
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<u>(135,725)</u>	<u>42,514</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Commercial Bills	74,669	35,000
Payment for Commercial Bills	0	(3,592)
Payment for Plant and Equipment	(2,524)	0
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>72,145</u>	<u>31,408</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	(63,580)	73,922
Cash at Beginning of Year	<u>203,393</u>	<u>129,471</u>
<b>CASH AT END OF YEAR</b>	<u>139,813</u>	<u>203,393</u>

(The attached Notes form part of the concise 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 THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2005**

**NOTE 1: BASIC PREPARATION OF THE CONCISE FINANCIAL REPORT**

The concise financial report has been prepared in accordance with applicable Accounting Standards and the Workplace Relations Act 1996.

The financial statements, specific disclosures and other information included in the concise financial report are derived from and are consistent with the full report of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch. The concise financial report cannot be expected to provide as detailed an understanding of the financial performance, financial position and financing and investing activities of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch as the full financial report.

Both the full and concise financial reports have 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 branch's operations.

The continuing operations of the branch 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, and upon the success of future operations.

If the branch 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 full and concise financial reports.

The accounting policies have been consistently applied by the entity and are consistent with those of the previous financial year.

**NOTE 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 272 of Schedule 1B which read as follows:

- [1] A member of a reporting unit, or a Registrar, 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).

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

**COMMUNICATIONS DIVISION**

**NEW SOUTH WALES TELECOMMUNICATIONS AND SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2005**

**NOTE 3. SIGNIFICANT ITEM:**

As at 31 March 2004 Strata Title Units controlled by the Branch were transferred to the Branch from Divisional Council. This was done in accordance with the decision of the Union's Divisional Conference to allow branches to show in their financial records the properties for which they have the right of custody, control or management.

The transfer was made at the book value of the relevant strata title units recorded in the financial records of Divisional Council as at 31 March 2004. The branch's gain on transfer was \$2,034,969.

**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 & Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch

**Scope**

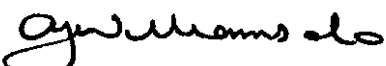
We have audited the concise financial report of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch for the financial year ended 31 March 2005 comprising the Branch Committee of Management Statement, Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements. The Branch Committee of Management and the Branch Secretary are responsible for the financial report. We have conducted an independent audit of this financial 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 whether the concise financial report is free of material misstatement. We have also performed an independent audit of the full financial report of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch for the year ended 31 March 2005. Our audit report on the full financial report was signed on 18 August 2005, and was not subject to any qualification.

Our procedures in respect of the audit of the concise financial report included testing that the information in the concise financial report is consistent with the full financial report, and examination, on a test basis, of evidence supporting the amounts, discussion and analysis, and other disclosures which were not directly derived from the full financial report. These procedures have been undertaken to form an opinion whether, in all material respects, the concise financial report is presented fairly in accordance with Accounting Standards and the Workplace Relations Act 1996.

**Audit Opinion**

In our opinion, the concise financial report of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch complies with Accounting Standards and the Workplace Relations Act 1996.



**A J Williams & Co.**



**D S MCLEAN**

Registered Company Auditor.

SYDNEY NSW 2000

18 August 2005



**Minutes of CEPU, Communications Division, Telecommunications and Services  
Divisional Group NSW Branch Committee of Management Meeting held Wednesday,  
13 July, 2005 at  
741 George Street, Haymarket Sydney**

**Opening**

Branch President Lloyd Harris declared the meeting open at 1754 Hours.

**1. Apologies**

Alice Salomon, Michelle Southwell, Mark Cooper, Arley Rico, Brian Williams,  
Simon Vanderzeil, Tony Day and Randall Bye.

**BCoM 01/07/05**

**Moved & Seconded**

“That the apologies be accepted and leave granted.”

**Carried**

**2. Previous Minutes**

**BCoM 02/07/05**

**Moved & Seconded**

“That the Branch Committee of Management Minutes of 8 June, 2005  
be accepted as amended as a true and accurate record.”

**Carried**

**3. Correspondence**

**BCoM 03/07/05**

**Moved & Seconded**

“That the correspondence for the month of May 2005 as circulated be approved.”

**Carried**

**4. Accounts**

Branch Secretary Ian McCarthy reported on the NSW T&S Branch accounts. Slow payers are costing the branch significant amounts of money, and consideration will need to be given to billing them for the additional cost associated with the recovery of overdue subscriptions. Discussion ensued.

**BCoM 04/07/05**

**Moved & Seconded**

“That the New Members for the month of May, 2005 be accepted.”

**Carried**

**BCoM 05/07/05**

**Moved & Seconded**

“That the accounts for June, 2005 as presented, be accepted for payment”

**Carried**

**5. Reports**

**Telstra EBA**

Divisional President Colin Cooper reported on a Telstra EBA meeting at Regents Park. Slide packs are available from Ros Eason of the Divisional Office. There is a possibility that Government legislation will impact on the Award. The union will monitor the issue and keep members informed. A question arose regarding payment for rostered over time performed from home. Speakers notes for the briefings are available from Vivette Horrex.

Branch Secretary Ian McCarthy reported that Colin Cooper has requested feed back, ie possible circulars

**ACTU ‘Your rights @ work’ Campaign**

Branch Assistant Secretary Vivette Horrex reported on the 7 August ‘Last Weekend’ picnic day at Homebush. The NSW T&S and the NSW P&T are to have a joint marquee on the day, with other CEPU divisions also sharing the marquee. Volunteers are sought from the BCoM members to help on the day. Unions NSW is expecting record crowds for the event.

**Unions NSW Correspondence**

Branch Assistant Secretary Vivette Horrex reported that there have been moves to revive the local Trades and Labor Council in the Northern River area. Three will be a need to subscribe for affiliation.

**BCoM 06/07/05**

**Moved & Seconded**

“That the NSW T&S Branch notes the correspondence from Unions NSW in relation to the reformation of the Hastings & Macleay District Trades and Labor Council, seeking expressions of interest regarding affiliation. Further that we nominate 2 financial members for the local committee and the minutes of the meetings be provided to the NSW T&S branch on a regular basis”

**Carried**

**CEPU OH&S Seminar 29 July 2005**

Branch Assistant Secretary reported that there is a need for more takers to attend the OH&S seminar.

**6. General Business**

- (i) Branch Secretary Ian McCarthy is currently on sick leave. He will also take annual recreational leave for two months starting in August and referred to the Branch Executive motion approving this.

**BCoM 07/07/05**

**Moved & Seconded**

“That the CEPU NSW T&S Branch Committee of Management grant branch Secretary Ian McCarthy 2 months annual leave from the period 1 August 2005 to 30 September 2005 inclusive”

**Carried**

**BCoM 08/07/05**

**Moved & Seconded**

“The CEPU NSW T&S Branch Committee of Management authorise Branch Assistant Secretary Vivette Horrex to conduct the role of acting Branch Secretary and be paid higher duties whilst Ian McCarthy is on annual leave for the period of 1 August 2005 to 30 September 2005 inclusive”.

**Carried**

- (ii) **Work Cover grant**

The CEPU has been invited to apply for an additional grant from Work Cover. The application has been submitted and we are awaiting approval.

There being no further business the Branch President Lloyd Harris declared the meeting closed at 1855 Hours

**LLOYD HARRIS  
PRESIDENT**

**IAN MCCARTHY  
SECRETARY**

**Minutes of CEPU, Communications Division, Telecommunications and Services  
Divisional Group NSW Branch Committee of Management Meeting held Wednesday,  
10 August, 2005 at  
741 George Street, Haymarket Sydney**

**Opening**

Branch President Lloyd Harris declared the meeting open at 1744 Hours.

**1. Apologies**

Ian McCarthy, Alice Salomon, Tony Day, Mike Donohue, Peter Lane, Lisa O'Brien, Lynne Dunn

**Minute Note:**

Divisional President Colin Cooper, and Julie Milligan present at the meeting as observers.

**BCoM 01/08/05  
Moved & Seconded**

"That the apologies be accepted and leave granted."

**Carried**

**2. Previous Minutes**

**BCoM 02/08/05  
Moved & Seconded**

"That the Branch Committee of Management Minutes of 13 July, 2005 be accepted as a true and accurate record."

**Carried**

**3. Correspondence**

**BCoM 03/08/05  
Moved & Seconded**

"That the correspondence for the month of May 2005 as circulated be approved."

**Carried**

**4. Accounts**

Acting Branch Secretary Vivette Horrex reported on the NSW T&S Branch financial audit. The draft report as provided to Branch Committee of Management shows a reduced deficit at the 31 March 2005 end of financial year.

**BCoM 04/08/05  
Moved & Seconded**

“That the Members of this Branch Committee of Management meeting endorse the revised Branch budget as presented by Acting Branch Secretary Vivette Horrex”

Carried

**BCoM 05/08/05**

**Moved & Seconded**

“That the New Members for the month of July, 2005 be accepted.”

Carried

A question was raised about Charles Sutton, who became a new member, and then cancelled his membership. Membership officer Ivka Antoni will follow up.

**BCoM 06/08/05**

**Moved & Seconded**

“That the accounts for July, 2005 as presented, be accepted for payment”

Carried

BCoM member Alexander Jansen raised a question in relation to the vendor payment to Dale Keeling. He feels that this payment requires a breakdown

**5. Motion**

**BCoM 07/08/05**

**Moved & Seconded**

**BRANCH COMMITTEE OF MANAGEMENT’S STATEMENT**

“That the Branch Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, New South Wales Telecommunications and Services Branch endorses the following resolution in relation to the general purpose financial report (GPFR) of the Branch for the year ended 31 March 2005.

“The Branch Committee of Management declares in relation to the general purpose financial report ( GPFR ) that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the branch for the financial year ended 31 March 2005;
- (d) with the financial support of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia, Communications Division, there are

reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and

- (e) during the financial year ended 31 March 2005 and since the end of the financial year:
- (i) meetings of the Branch Committee of Management were held in accordance with the rules of the organisation and the rules of the Branch; and
  - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation and the rules of the Branch; and
  - (iii) the financial records of the Branch have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003; and
  - (iv) the financial records of the Branch have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation; and
  - (v) the information sought in any request of a member of the Branch or a Registrar duly made under section 272 of Schedule 1B to the Workplace Relations Act 1996 has been furnished to the member or Registrar; and
  - (vi) there has been compliance with any order for inspection of the financial records made by the Commission under section 273 of Schedule 1B to the Workplace Relations Act 1996 ‘ ‘

**Carried**

## **6. Reports**

### **Telstra EBA**

Acting Branch Secretary Vivette Horrex reported on recent Telstra EBA activities and the voting process. Two ballots are currently underway. Members are urged to get their votes in

### **‘Your rights @ work’ Campaign – Unions NSW ‘Last Weekend’ picnic day**

Acting Branch Secretary Vivette Horrex reported on the 7 August ‘Last Weekend’ picnic day at Homebush. The day was very well attended and was a great day out. Vivette expressed her thanks to the BCoM and other members and delegates for their help on the day. Discussion ensued.

### **BCoM 08/08/05**

#### **Moved & Seconded**

“That the members of this BCoM meeting thank all persons who helped and attended ‘The Last Weekend’ and recommends that Unions NSW repeat the day every 2-3 years”.

**Carried**

7. **General Business**

There was brief discussion regarding NSW T&S Branch activities and resources. Acting Branch Secretary Vivette Horrex thanked all outgoing BCoM members and welcomed the incoming BCoM members.

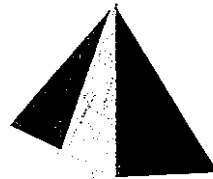
There being no further business the Branch President Lloyd Harris declared the meeting closed at 1830 Hours

**LLOYD HARRIS  
PRESIDENT**

**VIVETTE HORREX  
ACTING SECRETARY**

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

2nd Floor, 741 George Street, Sydney NSW 2000  
Phone (02) 9281-2811  
Fax (02) 9281-9494  
ABN 69 143 175 060



**CEPU**

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

Ref:SEPGENME

## SEPTEMBER GENERAL MEETING

**WILL BE HELD AT 6.00 PM ON WEDNESDAY 14 SEPTEMBER, 2005 AT  
1st FLOOR, 741 GEORGE STREET SYDNEY.**

### AGENDA

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

### 4. Notice of Motion:

"That the NSW Telecommunications & Services Branch financial statements for the year ended 31 March 2005 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 of this Branch will be supplied with a full version of the accounts free of charge by calling the Branch office

*Vivette Horrex*

**Vivette Horrex  
ACTING BRANCH SECRETARY  
24 August, 2005**



**Minutes of CEPU NSW T&S General Meeting  
held Wednesday, 14 September, 2005  
Level 1, 741 George Street Sydney**

Branch Vice President Lee Walkington opened the meeting at 1808 hours.

**1. Apologies**

Ian McCarthy, Alice Salomon, Alex Jansen, Rick Pietrini, Jeremy Wheeler, Lynne Dunn, Linda Hife, Cora Kalos.

**BG 01/09/05  
Moved & Seconded**

"That the apologies be accepted and leave granted"

**Carried**

**2. Minutes**

There were no previous minutes circulated.

**3. Correspondence**

Notice of motion was circulated as was advertised on the September meeting Notice, and agenda.

**4. Motions**

Acting Branch Secretary Vivette Horrex reported on the Branch financial report for the year ended 31 March 2005, and explained that there was a loss of approximately \$20 000 due to extraordinary legal expenses incurred and the need for extra provisioning of long service leave entitlements. Vivette Horrex also noted that the Branch required a letter of comfort from the Divisional Executive.

**BG 02/09/05  
Moved & Seconded**

"That the NSW Telecommunications and Services Branch financial statements for the year ended 31 March 2005 as presented be accepted".

**Carried**

5. **Reports**

**Telstra Privatisation**

Divisional President provided a report on the senate inquiry into the Telstra Privatisation. Discussion ensued with members over changes to Telstra with the new CEO.

6. **General Business**

There was no business arising.

There being no further business, Branch Vice President Lee Walkington declared the meeting closed at 1829 Hours

**LEE WALKINGTON  
VICE PRESIDENT**

**VIVETTE HORREX  
ACTING SECRETARY**



**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 V Horrex  
Acting Branch Secretary  
CEPU Communications Division  
NSW Telecommunications & Services Branch  
2<sup>nd</sup> Floor, 741 George Street  
SYDNEY NSW 2000

Dear Ms Horrex

**Re: Lodgement of Financial Statements and Accounts for the CEPU Communications  
Division, NSW T&S Branch for the year ending 31 March 2005 (FR2005/211)**

Receipt is acknowledged of the abovementioned financial statements and accounts which were lodged in the Registry on 28 September 2005.

Operating Report – Right of Members to Resign

The Operating Report paragraph headed "Rights of Members" quotes section 194 of the Workplace Relations Act 1996.

For your future reference, the correct quote should be section 174 of the RAO Schedule.

Concise Report – Resolution by Committee of Management

When a Concise Report of the financial documents is provided to members there must be a prior resolution to this effect by the Committee of Management – see s265(2) of the RAO Schedule.

Future financial returns which utilise a Concise Report should ensure that such a resolution has been made.

In addition, an extra clause should be added to the Committee of Management Statement to confirm that the relevant resolution under s 265(2) has been passed.

The financial documents for the year ending 31 March 2005 have been filed, and may be viewed on the internet at [www.e-airc.gov.au/128vctsn/financial](http://www.e-airc.gov.au/128vctsn/financial).

Yours sincerely,

*Belinda Penna*

Belinda Penna  
for Deputy Industrial Registrar

12 October 2005