



## AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2004/225-[128V-CTSQ]

Mr S Mason  
Branch Secretary  
Queensland Telecommunications & Services Branch  
CEPU Communications Division  
PO Box 3789  
SOUTH BRISBANE QLD 4101

Dear Mr Mason

**Re: CEPU Communications Division - Queensland Telecommunications & Services Branch  
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 March, 2004.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 March, 2004. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 31 March, 2004 has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please note that a branch of an organisation may be exempted from the accounting, auditing and reporting obligations in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

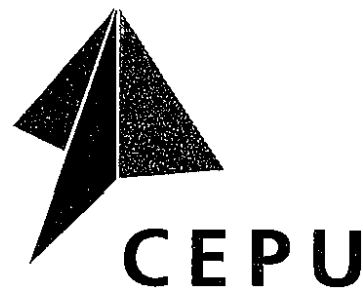
Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna

E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)  
2 April, 2004

Our Reference: GEN 04/529  
5.3/202



COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

2nd December, 2004.

The Industrial Registrar,  
Industrial Registry,  
Australian Industrial Relations Commission,  
Nauru House,  
42/80 Collins Street,  
MELBOURNE. VIC. 3000.

Dear Sir,

**RE: FINANCIAL STATEMENTS**

Please find enclosed the following:

- Financial Statement of the Divisional Conference of the CEPU for the year ended 31<sup>st</sup> March 2004. The Financial Statement of the Divisional Conference of the CEPU was approved by the Divisional Executive at its meeting held on 22<sup>nd</sup>-23<sup>rd</sup> November 2004.
- Financial Statements of Branches of the Communications Division for the year ended 31<sup>st</sup> March 2004.

We are now in the process of circulating the summary Financial Statement to the union membership and we will advise you when this process has been completed.

Should you require any further information, please do not hesitate to contact me at this office.

Yours faithfully,

Sharelle Herrington,  
ACTING DIVISIONAL SECRETARY

Encs.

SH:kr

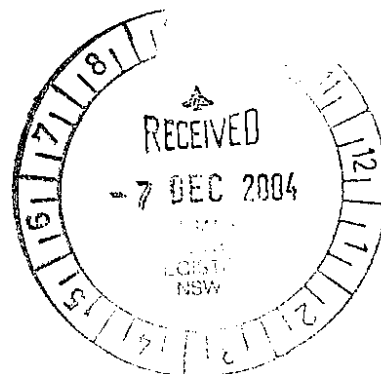
**COMMUNICATIONS  
DIVISION**

ABN 22 401 014 998

**Colin Cooper**  
Divisional President

**Brian Baulk**  
Divisional Secretary  
139-155 Queensberry St  
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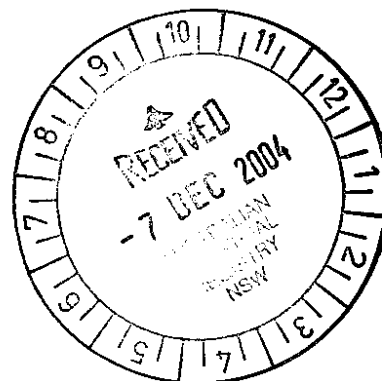
# **STEPHEN BEEBE & Co.**

C H A R T E R E D   A C C O U N T A N T

## **COMMUNICATIONS ELECTRICAL PLUMBING UNION COMMUNICATIONS DIVISION**

### **QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2004**



**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 31 MARCH 2004**

	Note	2004 \$	2003 \$
Revenues from ordinary activities	2	1 061 257	660 809
Employee benefits expenses		( 340 410)	( 360 509)
Depreciation and amortisation expenses	3	( 11 551)	( 14 787)
Affiliation expenses		( 15 709)	( 18 315)
Bad and doubtful debt expenses		( 6 959)	3 345
Divisional conference dues		( 133 199)	( 170 411)
Motor vehicle expenses		( 8 847)	( 7 793)
Office expenses		( 44 294)	( 52 340)
Telecommunications		( 21 763)	( 25 589)
Travelling expenses		( 15 709)	( 30 343)
Other expenses from ordinary activities		<u>( 31 622)</u>	<u>( 54 001)</u>
Net profit (loss) from ordinary activities	10	<u>431 194</u>	<u>( 69 934)</u>

The statement of financial performance is to be read in conjunction with the notes to the financial statements set out on pages 6 to 17.

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2004**

	2004 \$	2003 \$
<b>REVENUE</b>		
Members' contributions	571 571	656 941
Interest	<u>5 029</u>	<u>3 868</u>
	<u>576 600</u>	<u>660 809</u>
<b>EXPENDITURE</b>		
Advertising	-	380
Affiliation dues	15 709	18 315
Audit and Accountancy fees	9 605	9 010
Bad debts	41 775	16 599
Bank charges	10 623	10 682
Books, papers and tapes	841	1 247
Branch Meetings	5 211	5 934
Commission	307	480
Conferences	-	3 797
Debt collection	387	8 162
Depreciation	11 551	14 787
Divisional Conference dues	133 199	170 411
Donations	-	300
Doubtful debts	( 34 816)	( 19 944)
Fringe benefits tax	3 951	5 097
Functions	201	1 455
Honorariums	-	2 295
Insurance	3 396	2 356
Loss on disposal of fixed assets	92	4 881
Motor vehicle expenses	8 847	7 793
National Council Fund	1 800	1 088
Newspapers	-	5 476
Office and Administration	23 877	24 142
Office equipment expenses	9 918	10 765
Payroll tax	17 265	18 763
Postage	6 386	7 949
Printing and stationery	3 272	8 237
Provisions for staff leave	8 402	( 4 455)
Redundancy - employees	4 980	3 533

Carried forward .....

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2004**

	2004 \$	2003 \$
<b>EXPENDITURE (continued)</b>		
Salaries - officials	176 360	210 480
Salaries - employees	87 353	78 366
Superannuation contributions	42 099	46 430
Telecommunications	21 763	25 589
Travelling expenses	<u>15 709</u>	<u>30 343</u>
	<u>630 063</u>	<u>730 743</u>
 Profit (loss) from ordinary activities	 <u>( 53 463)</u>	 <u>( 69 934)</u>
 Transfer of Peel Street Building from National Division	 <u>484 657</u>	 <u>-</u>
 Net profit/(loss)	 <u><u>431 194</u></u>	 <u><u>( 69 934)</u></u>

The income and expenditure statement is to be read in conjunction with the notes to the financial statements set out on pages 6 to 17.

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2004**

	Note	2004 \$	2003 \$
<b>CURRENT ASSETS</b>			
Cash on hand		150	150
Cash at bank		3 860	12 506
Receivables	4	24 609	25 961
Prepayments		<u>14 534</u>	<u>13 417</u>
Total Current Assets		<u>43 153</u>	<u>52 034</u>
 <b>NON CURRENT ASSETS</b>			
Investments	5	371 656	432 812
Property, plant and equipment	6	<u>518 122</u>	<u>42 883</u>
Total Non Current Assets		<u>889 778</u>	<u>475 695</u>
 <b>TOTAL ASSETS</b>		<u>932 931</u>	<u>527 729</u>
 <b>CURRENT LIABILITIES</b>			
Payables	7	34 063	64 701
Provisions	8	<u>16 248</u>	<u>46 983</u>
Total Current Liabilities		<u>50 311</u>	<u>111 684</u>
 <b>NON CURRENT LIABILITIES</b>			
Provisions	8	<u>92 766</u>	<u>70 115</u>
Total Non Current Liabilities		<u>92 766</u>	<u>70 115</u>
 <b>TOTAL LIABILITIES</b>		<u>143 077</u>	<u>181 799</u>
 <b>NET ASSETS</b>		<u>789 854</u>	<u>345 930</u>
 <b>EQUITY</b>			
Reserves	9	289 339	285 659
Retained profits	10	<u>500 515</u>	<u>60 271</u>
<b>TOTAL EQUITY</b>		<u>789 854</u>	<u>345 930</u>

The statement of financial position is to be read in conjunction with the notes to the financial statements set out on pages 6 to 17.

**COMMUNICATIONS ELECTRICAL PLUMBING UNION  
COMMUNICATIONS DIVISION  
QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2004**

	Note	2004 \$	2003 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from members		609 574	679 275
Other receipts		-	-
Payments to suppliers and employees		( 696 752)	( 760 769)
Interest received		17 397	16 254
Interest paid		<u>-</u>	<u>-</u>
Net cash flows by operating activities	15(b)	<u>( 69 781)</u>	<u>( 65 240)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases of property, plant and equipment		( 2 225)	( 6 048)
Proceeds from sale of property, plant and equipment		-	-
Payments received from CEPU Plumbing Division		<u>2 204</u>	<u>80</u>
Net cash flows provided/used by investing activities		<u>( 21)</u>	<u>( 5 968)</u>
Net increase / (decrease) in cash held		( 69 802)	( 71 208)
Cash at the beginning of the financial year		<u>445 468</u>	<u>516 676</u>
Cash at the end of the financial year	15(a)	<u><u>375 666</u></u>	<u><u>445 468</u></u>

The statement of cash flows is to be read in conjunction with the financial statements set out on pages 6 to 17.



**COMMUNICATIONS ELECTRICAL PLUMBING UNION  
COMMUNICATIONS DIVISION  
QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2004**

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

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

The financial report covers the CEPU Communications Division, Queensland Telecommunications and Services Branch as an individual entity. The CEPU Communications Division, Queensland Telecommunications and Services Branch is a branch of an Industrial Union pursuant to the Workplace Relations Act 1996.

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

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

**(a) Income Tax**

No provision for income tax is made in the accounts as the Branch is exempt from income tax.

**(b) Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair value, less where applicable, any accumulated depreciation.

***Property***

Freehold land and buildings are measured on the cost basis.

***Plant and Equipment***

Plant and equipment are measured on the cost basis.

The carrying amount of property, plant and equipment is reviewed annually by the Committee of Management to ensure it is not in excess of the recoverable amount of those assets. The recoverable amount is assessed on the basis of expected net cash flows which will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining the recoverable amounts.

**COMMUNICATIONS ELECTRICAL PLUMBING UNION  
COMMUNICATIONS DIVISION  
QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2004**

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

***Depreciation***

The depreciable amount of all fixed assets including buildings, but excluding freehold land, are depreciated on the straight line and diminishing value bases over the useful lives of the assets to the Branch commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable asset are:

<i>Class of Fixed Asset</i>	<i>Depreciation Rate and Basis</i>
Buildings	2.00% straight line
Motor Vehicles	22.50% diminishing value
Computer Equipment	40.00% diminishing value
Furniture and Equipment	11.25% to 20.0% diminishing value

**(c) Leases**

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

**(d) Employee Benefits**

Provision is made for the Branch's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with benefits arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at their nominal amount. Other employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

Contributions are made by the Branch to employee superannuation funds and are charged as expenses when incurred.

**(e) Cash**

For the purpose of the statement of cash flows, cash includes cash on hand, at banks, and on deposit.

**COMMUNICATIONS ELECTRICAL PLUMBING UNION  
COMMUNICATIONS DIVISION  
QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2004**

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**(f) Revenue**

Revenue from member contributions is recognised upon the member contributions becoming payable.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

**(g) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST except where the amount of GST is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and Payables in the Statement of Financial Position are shown inclusive of GST.

**(h) Comparative Amounts**

Where necessary, comparative figures have been adjusted to conform with changes in presentation in the current year.

	2004 \$	2003 \$
<b>2. REVENUE</b>		
Operating activities		
- members' contributions	<u>571 571</u>	<u>656 941</u>
	<u>571 571</u>	<u>656 941</u>
Non operating activities		
- interest received	5 029	3 868
- transfer of Peel Street building	484 657	-
- proceeds on disposal of property, plant and equipment	<u>-</u>	<u>-</u>
	<u>489 686</u>	<u>3 868</u>
Total Revenue	<u><u>1 061 257</u></u>	<u><u>660 809</u></u>

**COMMUNICATIONS ELECTRICAL PLUMBING UNION  
COMMUNICATIONS DIVISION  
QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2004**

	2004 \$	2003 \$
<b>3. PROFIT FROM ORDINARY ACTIVITIES</b>		
Profit (loss) from ordinary activities has been determined after:		
(a) Expenses		
Depreciation of plant and equipment	11 551	14 787
Net loss on disposal of plant and equipment	92	4 881
Bad and doubtful debts	6 959	( 3 345)
Remuneration of auditor		
- audit or review services	7 515	6 050
- other services	<u>2 090</u>	<u>2 960</u>
Total remuneration	<u>9 605</u>	<u>9 010</u>
Rental expense on operating leases:		
- minimum lease payments on photocopiers	4 354	7 702
(b) Significant revenues and expenses:		
The following revenue and expense items are relevant in explaining the financial performance		
Transfer of Peel Street building from National Division	484 657	-
On 12 December 2003, the CEPU Communications Divisional Executive decided to transfer the recognition of the ownership of the interest in the 41 Peel Street building to the Queensland Telecommunications and Services Branch. The amount recognised is the original cost net of depreciation as advised by the CEPU Communications Division.		
<b>4. RECEIVABLES</b>		
Current		
Contributions in arrears	11 023	49 614
Less: Provision for Doubtful Debts	<u>5 026</u>	<u>39 842</u>
	<u>5 997</u>	<u>9 772</u>
Sundry debtors	16 263	15 539
GST receivable	-	246
Loan to CEPU Plumbing Division, Queensland Branch	<u>2 349</u>	<u>404</u>
	<u>24 609</u>	<u>25 961</u>

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2004**

	2004 \$	2003 \$
<b>5. INVESTMENTS</b>		
General Term Deposit	15 000	30 000
Furlough Accounts	71 714	92 125
Motor Vehicle Replacement accounts	-	27 817
Special Fund accounts	284 816	282 744
EBA Campaign Fund account	<u>126</u>	<u>126</u>
	<u><u>371 656</u></u>	<u><u>432 812</u></u>
 <b>6. PROPERTY, PLANT AND EQUIPMENT</b>		
Land and buildings, at cost	512 832	-
Less: accumulated depreciation	<u>28 175</u>	<u>-</u>
	<u>484 657</u>	<u>-</u>
 Computer equipment, at cost	26 613	24 906
Less: accumulated depreciation	<u>18 514</u>	<u>14 029</u>
	<u>8 099</u>	<u>10 877</u>
 Furniture and equipment, at cost	35 417	35 417
Less: accumulated depreciation	<u>24 253</u>	<u>21 736</u>
	<u>11 164</u>	<u>13 681</u>
 Motor vehicles, at cost	29 101	29 101
Less: accumulated depreciation	<u>14 899</u>	<u>10 776</u>
	<u>14 202</u>	<u>18 325</u>
	<u><u>518 122</u></u>	<u><u>42 883</u></u>

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2004**

2004                      2003  
\$                              \$

**6. PROPERTY, PLANT AND EQUIPMENT (continued)**

- (a) Movement in carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.

	<i>Land and Buildings</i>	<i>Computers</i>	<i>Furniture &amp; Equipment</i>	<i>Motor Vehicles</i>	<i>Total</i>
	\$	\$	\$	\$	\$
Balance at the beginning of the year	-	10 877	13 681	18 325	42 883
Additions	484 657	2 225	-	-	486 882
Disposals	-	( 92)	-	-	( 92)
Depreciation expense	-	( 4 911)	( 2 517)	( 4 123)	( 11 551)
Carrying amount at the end of the year	484 657	8 099	11 164	14 202	518 122

- (b) An independent valuation of the freehold land and buildings was undertaken by Jade Harley on 13 February 2002. The valuation was based on an assessment of the property's market value.

Freehold land and buildings  
Independent valuation 13 February 2002  
for the Branch's 18.06% interest.

554 442                      -

**7. PAYABLES**

Trade creditors and accruals	16 702	51 598
Contributions received in advance	2 642	3 230
Payroll liabilities	13 517	9 873
GST payable	<u>1 202</u>	<u>-</u>
	<u>34 063</u>	<u>64 701</u>

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2004**

	2004 \$	2003 \$
<b>8. PROVISIONS</b>		
Current		
Annual Leave	10 832	16 154
Long Service Leave	<u>5 416</u>	<u>30 829</u>
	<u>16 248</u>	<u>46 983</u>
Non current		
Annual Leave	12 980	13 324
Long Service Leave	31 862	13 847
Redundancies	<u>47 924</u>	<u>42 944</u>
	<u>92 766</u>	<u>70 115</u>
Aggregate employee benefits liability	<u>109 014</u>	<u>117 098</u>
Number of employees at year end	<u>6</u>	<u>5</u>
<b>9. RESERVES</b>		
Movement in Special Fund during the year:		
Opening balance	285 533	303 542
Transfers from / (to) general fund	( 9 050)	( 30 000)
Interest received	<u>12 730</u>	<u>11 991</u>
Closing balance	<u>289 213</u>	<u>285 533</u>
Movement in the EBA Campaign Fund during the year:		
Opening balance	126	126
Expenses	<u>-</u>	<u>-</u>
Closing balance	<u>126</u>	<u>126</u>
Total Reserves	<u>289 339</u>	<u>285 659</u>
<b>10. RETAINED PROFITS</b>		
Retained profits at the beginning of the financial year	60 271	100 205
Net profit (loss) attributable to the Branch	431 194	( 69 934)
Transfers from / (to) Special Fund	<u>9 050</u>	<u>30 000</u>
Retained profits at the end of the financial year	<u>500 515</u>	<u>60 271</u>

**COMMUNICATIONS ELECTRICAL PLUMBING UNION  
COMMUNICATIONS DIVISION  
QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2004**

	2004 \$	2003 \$
<b>11. LEASE COMMITMENTS</b>		
Operating lease commitments		
Being for lease of photocopiers		
Payable:		
▶ not later than one year	2 700	6 765
▶ later than one year but not later than five years	9 675	7 329
▶ later than five years	<u>-</u>	<u>-</u>
	<u>12 375</u>	<u>14 094</u>

**12. CONTINGENT LIABILITIES**

There were no matters outstanding with regard to contingent liabilities.

**13. SEGMENT REPORTING**

The Branch operates as an Industrial Union providing services to members within Queensland.

**14. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of subsections (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 subsection (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.”

Penalty      \$1 000

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



**COMMUNICATIONS ELECTRICAL PLUMBING UNION  
COMMUNICATIONS DIVISION  
QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2004**

	2004 \$	2003 \$
<b>15. CASH FLOWS INFORMATION</b>		
(a) Reconciliation of cash		
Cash in hand	150	150
Cash at bank	3 860	12 506
Investments	<u>371 656</u>	<u>432 812</u>
	<u>375 666</u>	<u>445 468</u>
 (b) Reconciliation of net cash provided by operating activities to profit (loss) from ordinary activities		
Profit (loss) from ordinary activities	431 194	( 69 934)
Cash flows excluded from operating surplus attributable to reserves		
Movement in Special Fund	12 730	11 991
Movement in EBA Campaign Fund	-	-
Non-cash flows in profit (loss) from ordinary activities		
Depreciation	11 551	14 787
Doubtful debts	( 34 816)	( 19 944)
Loss (gain) on sale of assets	92	4 881
Transfer of Peel Street building	( 484 657)	-
Changes in assets and liabilities during the financial year:		
(Increase)/decrease in receivables	( 4 627)	371
(Increase)/decrease in contribution received in arrears	38 591	21 922
(Increase)/decrease in prepayments	( 1 117)	( 9 009)
(Decrease)/increase in payables	( 30 638)	( 6 279)
(Decrease)/increase in provisions	<u>( 8 084)</u>	<u>( 14 026)</u>
Net Cash used in operating activities	<u>( 69 781)</u>	<u>( 65 240)</u>
 (c) The Branch has no credit stand-by financing facilities in place.		
 (d) During the financial year the Branch acquired Land and Buildings with an aggregate fair value of \$484 657 (2003: \$Nil) by means of transfer from the CEPU Communications Division.		

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2004**

**16. FINANCIAL INSTRUMENTS**

**(a) Interest Rate Risk**

The Branch's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rate for each class of financial assets and financial liabilities is set out below.

	Effective Weighted Average Interest Rate %	Floating Interest Rate \$	Fixed Interest Rate Maturing 1 year or less \$	1 to 5 years \$	Non-Interest Bearing \$	Total \$
<b>2004</b>						
<b>Financial Assets</b>						
Cash on hand	-	-	-	-	150	150
Cash at bank	0.5	3 860	-	-	-	3 860
Investments	4.0	78 176	278 480	15 000	-	371 656
Loan - CEPU Plumbing Division	1.9	-	2 349	-	-	2 349
<b>Total Financial Assets</b>		<u>82 036</u>	<u>280 829</u>	<u>15 000</u>	<u>150</u>	<u>378 015</u>
<b>Financial Liabilities</b>						
Nil	-	-	-	-	-	-
<b>Total Financial Liabilities</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>2003</b>						
<b>Financial Assets</b>						
Cash on hand	-	-	-	-	150	150
Cash at bank	1.0	12 506	-	-	-	12 506
Investments	3.3	136 407	266 405	30 000	-	432 812
Loan - CEPU Plumbing Division	1.9	-	-	-	404	404
<b>Total Financial Assets</b>		<u>148 913</u>	<u>266 405</u>	<u>30 000</u>	<u>554</u>	<u>445 872</u>
<b>Financial Liabilities</b>						
Nil	-	-	-	-	-	-
<b>Total Financial Liabilities</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**COMMUNICATIONS ELECTRICAL PLUMBING UNION  
COMMUNICATIONS DIVISION  
QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2004**

**16. FINANCIAL INSTRUMENTS (continued)**

**(b) Credit Risk**

The maximum exposure to Credit Risk at balance date to recognised financial assets is the carrying amount net of any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial statements.

The Branch does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments other than as disclosed.

**(c) Net Fair Values**

The net fair values of financial assets and financial liabilities approximate their carrying values.

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and in the notes to the financial statements.

**(d) Derivative Financial Instruments**

The Branch does not use derivative financial instruments.

**17. BRANCH DETAILS**

The principal place of business of the Branch is:

1<sup>st</sup> Floor  
41 Peel Street  
South Brisbane Qld 4101

**18. EVENTS OCCURRING AFTER BALANCE DATE**

Since 31 March 2004, the number of members of the Branch has reduced from 1 688 to 1 681.

**COMMUNICATIONS ELECTRICAL PLUMBING UNION  
COMMUNICATIONS DIVISION  
QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2004**

**19. ECONOMIC DEPENDENCY AND ONGOING OPERATIONS**

As at 31 March 2004, the Branch had net assets of \$789 854.

In the last two years, the cash outflows have significantly exceeded the cash inflows resulting in net decreases in cash held of \$69 802 (2004) and \$71 208 (2003).

The continuation of such decreases in cash held in the years following 31 March 2004 will raise concerns regarding the Branch's ability to continue to operate.

The Branch's continued operations are dependent upon:

- ▶ the ability of the Branch to generate operating cash inflows sufficient to cover its operating cash outflows;
- ▶ minimising the loss of members; and
- ▶ reducing operating costs in line with reductions in member numbers.

**COMMUNICATIONS ELECTRICAL PLUMBING UNION**  
**COMMUNICATIONS DIVISION**  
**QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**  
**ACCOUNTING OFFICER'S CERTIFICATE**


In accordance with Regulation 109 (1)(a) of the Regulations to the Workplace Relations Act 1996 as amended, I, Steve Mason, being the Branch Secretary/Treasurer responsible for keeping the accounting records of the Communications Electrical Plumbing Union, Communications Division, Queensland Telecommunications and Services Branch certify that as at 31 March 2004 the number of members of the Branch was 1 688.

In my opinion:-

- (i) the attached accounts show a true and fair view of the financial affairs of the Branch as at 31 March 2004;
- (ii) a record has been kept of all monies paid by, or collected from, members of the Branch and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the Organisation;
- (iii) before any expenditure was incurred by the Branch, approval of the incurring of the expenditure was obtained in accordance with the rules of the Organisation;
- (iv) with regard to funds of the Branch raised by compulsory levies or voluntary contributions collected from members of the Branch, 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 employment with the Branch, were made to persons holding office in the Branch; and
- (vi) the register of members of the Branch was maintained in accordance with the Act.

  
\_\_\_\_\_  
Steve Mason

Brisbane

 2004.

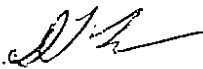
**COMMUNICATIONS ELECTRICAL PLUMBING UNION  
COMMUNICATIONS DIVISION  
QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**COMMITTEE OF MANAGEMENT CERTIFICATE**

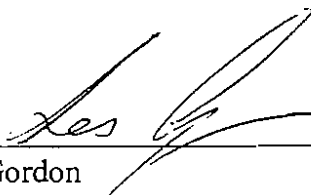
In accordance with Regulation 109 (1)(b) of the Regulations to the Workplaces Relations Act 1996 as amended we, Dave Kenna and Angela Jones being two members of the Committee of Management of the Communications Electrical Plumbing Union, Communications Division, Queensland Telecommunications and Services Branch do state that:

- (i) in the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Branch as at 31 March 2004;
- (ii) in the opinion of the Committee of Management, meetings of the Committee of Management were held during the year ended 31 March 2004, in accordance with the rules of the Organisation;
- (iii) to the knowledge of any member of the Committee of Management, there have been no instances during the year ended 31 March 2004, where records of the Branch or other documents [not being documents containing information made available to a member of the Branch under sub-section 274(2) of the Act] or copies of those records or other documents, or copies of the rules of the Organisation, have not been furnished, or made available, to members of the Branch in accordance with the Act, these Regulations or the rules of the Organisation as the case maybe; and
- (iv) in relation to the report prepared in accordance with Section 276 of the Act by the auditor of the Branch in respect of the year ended 31 March 2003 and in relation to the financial accounts and statements prepared in accordance with sub-section 273(1) to which that report relates, the Branch has complied with sub-sections 279(1) and 279(6) of the Act.

Signed in accordance with a resolution of the Committee of Management.



Dave Kenna



Les Gordon

Brisbane

16th August 2004.

**COMMUNICATIONS ELECTRICAL PLUMBING UNION  
COMMUNICATIONS DIVISION  
QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
COMMUNICATIONS ELECTRICAL PLUMBING UNION  
COMMUNICATIONS DIVISION  
QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

**Scope**

I have audited the financial report of the Communications Electrical Plumbing Union, Communications Division, Queensland Telecommunications and Services Branch for the year ended 31 March 2004, as set out on pages 1 to 17. The Branch's Committee of Management is responsible for the financial report. I have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Branch.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. The 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 and other mandatory professional reporting requirements in Australia and statutory requirements, so as to present a view which is consistent with my understanding of the Branch's financial position and performance as represented by the results of its operations and cash flows.

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

**Audit Opinion**

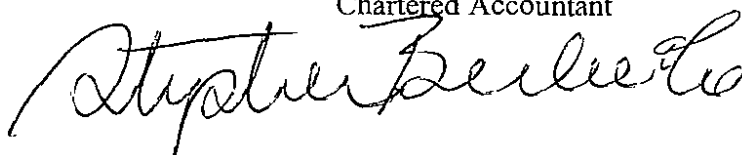
In my opinion:-

- (i) the financial report of the Communications Electrical Plumbing Union, Communications Division, Queensland Telecommunications and Services Branch is properly drawn up:
  - (a) so as to give a true and fair view of the financial affairs of the Branch as at 31 March 2004 and of the income and expenditure and the cash flows of the Branch for the year ended on that date;
  - (b) in accordance with Section 273 of the Workplace Relations Act 1996 as amended; and
  - (c) in accordance with Australian Accounting Standards and other mandatory professional reporting requirements; and
- (ii) there were kept by the Branch in relation to the year satisfactory accounting records detailing the sources and nature of the income of the Branch (including income from members) and the nature and purposes of expenditure of the Branch.

I have received all the information and explanations required for the purposes of my audit.

STEPHEN BEEBE & Co.  
Chartered Accountant

Brisbane 18 August 2004.





**Australian Government**

**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: [sydney@air.gov.au](mailto:sydney@air.gov.au)

Mr Steve Mason  
Branch Secretary  
CEPU Communications Division  
Telecommunications & Services Branch Queensland  
PO Box 3789  
SOUTH BRISBANE QLD 4101

Dear Mr Mason

**Re: Lodgement of Financial Statements and Accounts for the Queensland  
Telecommunications & Services Branch for the year ending 31 March 2004 (FR2004/225)**

Receipt is acknowledged of the abovementioned financial documents, which were lodged in the Registry on 7 December 2004. The documents were lodged under cover of a letter signed by the Acting Divisional Secretary, Ms Sharelle Herrington.

Before the documents can be filed, some further information is required.

Secretary's Certificate

Section 279(6)(a) of the *Workplace Relations Act 1996* requires that members of an organisation be supplied with a copy of the accounts, statements and auditors report at least eight days before they are presented to either a Committee of Management meeting or a General Meeting of members for final approval. This is to ensure that members have an adequate opportunity to peruse the documents before they are finally adopted by the organisation.

Please provide a Secretary's Certificate advising

- the date that the documents were supplied to the members, and the method by which the documents were supplied
- the date of the General Meeting/Committee of Management meeting finally accepting the documents
- whether the documents lodged in the Registry are a copy of those presented to the meeting.

If you have any enquiries about this letter please contact me on 02 8374 6618.

Yours sincerely,

Belinda Penna  
for Deputy Industrial Registrar

9 December 2004



**PENNA, Belinda**

---

**From:** PENNA, Belinda  
**Sent:** Thursday, 7 April 2005 2:21 PM  
**To:** 'comms@cepuqld.asn.au'  
**Subject:** Example Format of Secretary's Certificate

**Attn: Mr Steve Mason**

Dear Steve,

Further to our telephone conversation attached is an example format of a Secretary's Certificate. If the information is provided in the format of a letter, that is fine.



Example Sec's  
Cert.doc

If I can be of further assistance please do not hesitate to call me on 02 8374 6618.

Regards

Belinda

2005-04-65  
8 April 2005

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

Dear Sir/Madam

Re YEAR 2004 REPORT ON FINANCIAL STATEMENTS

With regards to your correspondence of 7<sup>th</sup> April requesting Financial Statements for our financial year ended 31/3/2004 please be advised that the summary of financial statements were provided to members via an email out on the 6<sup>th</sup> September 2004. (Copy attached)

I have also enclosed a copy of the summary financial statements for your information.



**STEVE MASON**  
Branch Secretary  
CEPU Communications Division  
Qld. Telecommunications and Services Branch



COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

COMMUNICATIONS

**Steve Mason**  
Secretary  
T&S Branch - Qld

1st Floor  
41 Peel Street  
South Brisbane 4101

PO Box 3789  
South Brisbane  
Queensland 4101

Ph: 07 3255 0330  
Fax: 07 3255 0015

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



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

8<sup>th</sup> April 2005



**YEAR 2004 REPORT OF FINANCIAL STATEMENTS & ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2004**

COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

BRANCH SECRETARY'S CERTIFICATE AS REQUIRED BY  
WORK RELATIONS ACT 1996, PART 1X, DIVISION 11

COMMUNICATIONS

"I certify that the copies of the auditor's report, accounts and statements of the Communications Electrical Plumbing Union, Telecommunications and Services Branch Queensland for the year ended 31<sup>st</sup> March 2004, are copies of the financial documents that were presented to the meeting of the Branch Committee of Management meeting held on 10<sup>th</sup> August 2004. The report was also presented to an Annual General Meeting which was held on 10<sup>th</sup> August 2004."

**Steve Mason**  
Secretary  
T&S Branch - Qld

1st Floor  
41 Peel Street  
South Brisbane 4101

PO Box 3789  
South Brisbane  
Queensland 4101

Ph: 07 3255 0330  
Fax: 07 3255 0015

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

Steve Mason  
BRANCH SECRETARY

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

# ***The Latest***

# **SPECIAL**

**Sept. 6<sup>th</sup>. 04**

<http://www.cepunet.au/comm/cepunet/>

## **1. CAMERON THIELE'S ANNUAL REPORT on the operation of the Q'ld Postal and Telecommunications Branch of CEPU.**

### **2. AUDITORS SUMMARY OF P&T BRANCH FINANCIAL POSITION.**

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## **3. STEVE MASON'S ANNUAL REPORT on the operation of the Q'ld Telecommunications and Services Branch of CEPU.**

### **4. AUDITORS SUMMARY OF T&S BRANCH FINANCIAL POSITION.**

**USE THE UNION SHOPPER & SAVE 38599999**

Ian McLean  
T&S Sen. Ind. Officer  
CEPU QLD  
Ph. 32550330 Fax. 32550015

To contribute articles, etc. to *The Latest*, please e-mail  
[imclean@cepunet.au](mailto:imclean@cepunet.au).  
To be added or removed from this bulletin's e-mail list, e-mail  
[cdtsqld@cepunet.au](mailto:cdtsqld@cepunet.au)

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Please copy and display on Notice Board or Sign-on Book.

## **1. CAMERON THIELE'S ANNUAL REPORT**

The past year has been a year of change for the Queensland Branch, setting goals of Internal changes that deal with both the Amalgamation of the P&T and T&S Branches and the internal operations to reflect the ACTU organising model.

Branch officials have given full support for both these changes, and supported the need to involve ACTU organiser Michelle Rae to help facilitate the change from the servicing model to the organising model. The branch has grown under the guidance of the ACTU and been driven to a Union involving the membership, though not perfect the Australia Post EBA6 campaign is a clear example of change that shows how a union involving it's members can take the initiative away from the Boss: EBA6 update attached.

The Queensland Branch has taken the lead in amalgamation of the P&T and T&S Branches and now can proudly say that the Communications Branch will operate as from 1<sup>st</sup> April 2005, while new roles and responsibilities of all officials, BCOM members and members again this new Branch Structure will reflect the need for a membership driven Union.

The Branch finances even though they reflect a negative result, should be seen in the light that we have turned the loss around and there is no reason for it not to be a positive result next time.

The future for the Branch holds great excitement in the way we build our reps and activist's structure and train and develop our future leaders through their involvement in the Industry Committees.

The way forward holds challenges for us in the form of the Telstra EBA, but the larger stronger amalgamation Telecommunications division with the guidance of the membership will achieve good outcomes of Pay and conditions for the Telstra membership.

The Branch is moving in a new and exciting direction that with courage and vision will provide a union that is democratic political and Industrially active in providing protection of wages and conditions and social Justice for all.

I thank everyone who has helped and been involved in making these changes possible.

## **2.AUDITORS SUMMARY**

### **CEPU COMMUNICATIONS DIVISION POSTAL AND TELECOMMUNICATIONS BRANCH QUEENSLAND**

#### **SUMMARY OF THE FINANCIAL REPORT FOR THE YEAR ENDED 31 MARCH 2004**

The financial accounts of the Branch have been audited in accordance with the provisions of the Workplace Relations Act 1996, as amended, and the following summary is provided for members in accordance with Section 279(2) of the Act.

A copy of the Auditor=s Report, Accounts and Statements will be supplied free of charge to any member who requests same.

#### **INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of subsections (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 subsection (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 subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to the member information received because of an application made at the request of the member.

Signed on behalf of the Branch Committee of Management.

Cameron G Thiele  
Queensland Branch Secretary

Keith Mellis  
Queensland Branch Assistant Secretary

Signed this 23<sup>rd</sup> day of July 2004

## STATEMENT OF FINANCIAL POSITION

	2004 \$	2003 \$
<b>CURRENT ASSETS</b>		
Cash	41 273	159 409
Receivables	32 010	33 454
Prepaid affiliation dues and expenses	<u>29 318</u>	<u>29 853</u>
	<u>102 601</u>	<u>222 716</u>
<b>NON CURRENT ASSETS</b>		
Receivables	4 172	6 144
Investments	779 856	798 547
Property, plant and equipment	<u>767 136</u>	<u>774 845</u>
	<u>1 551 164</u>	<u>1 579 536</u>
<b>TOTAL ASSETS</b>	<u>1 653 765</u>	<u>1 802 252</u>
<b>CURRENT LIABILITIES</b>		
Payables	132 456	179 277
Interest bearing liabilities	14 436	8 470
Provisions	<u>-</u>	<u>100 721</u>
	<u>146 892</u>	<u>288 468</u>
<b>NON CURRENT LIABILITIES</b>		
Interest bearing liabilities	44 367	58 803
Provisions	<u>459 876</u>	<u>373 470</u>

	<u>504 243</u>	<u>432 273</u>
TOTAL LIABILITIES	<u>651 135</u>	<u>720 741</u>
NET ASSETS	<u>1 002 630</u>	<u>1 081 511</u>
EQUITY	<u>1 002 630</u>	<u>1 081 511</u>

### INCOME AND EXPENDITURE STATEMENT

	2004 \$	2003 \$
<b>GENERAL FUND</b>		
Revenue		
Members= contributions	1 278 874	1 396 278
Other	<u>35 445</u>	<u>24 654</u>
	1 314 319	1 420 932
Less: expenditure	<u>1 390 591</u>	<u>1 598 281</u>
Profit (loss) for the year	( 76 272)	( 177 349)
Balance General Fund as at 1 April 2003	<u>1 022 935</u>	<u>1 218 598</u>
	946 663	1 041 249
Net Appropriation from/(to) Members Assistance Fund	<u>-</u>	<u>( 18 314)</u>
<b>BALANCE GENERAL FUND AT END OF YEAR</b>	<u>946 663</u>	<u>1 022 935</u>
<b>MEMBERS ASSISTANCE FUND</b>		
Revenue		
Interest received	<u>386</u>	<u>510</u>
Less expenditure	<u>2 995</u>	<u>5 400</u>
Surplus/(Deficit) for the year	( 2 609)	( 4 890)
Balance Members Assistance Fund as at 1 April 2003	<u>58 576</u>	<u>45 152</u>
	55 967	40 262
Net Appropriation from/(to) General Fund	<u>-</u>	<u>18 314</u>

**BALANCE MEMBERS ASSISTANCE FUND  
AT END OF YEAR**

55 967      58 576

**AUDITOR=S CERTIFICATE**

I certify that the above summary is a fair and accurate summary of the Reports, Accounts and Statements of the Communications, Electrical, Electronic, Energy Information, Postal, Plumbing and Allied Services Union of Australia, Communications Division Postal and Telecommunications Branch Queensland, for the year ended 31 March 2004. The Auditor=s Report dated 23 July 2004, on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996, as amended.

Stephen Beebe & Co.  
Chartered Accountant

Brisbane  
23 July 2004.

---

### **3. STEVE MASON'S ANNUAL REPORT**

The past year has seen enormous changes in the Political and Administrative Direction of the Queensland CEPU and in particular the Communications Division.

The Divisional Executive has become a reasonably Functioning Unit once again, with major steps forward in the area of integration, and some branches forming formerly unheard of alliances and progressing issues that have been stalled for years.

The Queensland Branches have taken a lead role in these matters and the Queensland Integration of P&T and T&S is being watched closely as the Benchmark State.

Politically we have been very active this year with Senate hearing appearances and radio and TV spots as well on the sale of Telstra and the degradation of the network.

Commander has had some more Redundancies this year and has been purchased by OPTUS with Areva (ALSTOM) becoming the major Telstra Fix and Fit contractor over Skilled.

The spectre of AWAs has been a constant problem and now combined with CC points have drawn several field CT's into signing up. We watch their future with trepidation.

Constant pressure has also been applied to the WMC and ISD members with threats of downgrading and closure a regular worry. We have had some good wins in the areas of the Postal Technicians Review and in increasing numbers in Maryborough and Townsville.



Marilyn Swan has been doing a Fantastic job as the North Queensland Organiser for both Telecommunications and Postal members of the QLD Communications Division.

Nicole Hipkin is now an old hand in the Recruitment Organiser role for the combined branches and has been performing quite well with a good record of new members.

Ian Mclean has been editor in chief of "The Latest" for almost two years now and is still relishing the opportunity to spread the word, while Geoff Curr has been taking a well-earned break from his "Retired" position in the Industrial Officer role.

Dave Kenna has been busy in NDCG with a variety of different jobs this year and has performed his role as President to his usual high standard.

I would like to thank the T&S BCOM also for remaining committed and consistent, your performance is often over looked in the creative scheme of things. However the job of Branch Management is not an easy one and I am sometimes very thankful for the energy and strength of our BCOM members.

Thank you also to the delegates at the coalface and the HS&E Reps for maintaining an informed and active membership.

We sometimes forget the real reason for unionism and that is to collect together for a combined strength in achieving a fair and equitable outcome for members in both pay and working conditions. The Union also plays a vital role in achieving a better life outside our workplace and for our families, through Community and Political action.

I have been honoured and grateful to this Union for the opportunity to serve in a number of positions as an active member, delegate, BCOM Rep, and full time official.

I have been very lucky to have always had a great group of people, supporting and helping me in all of these roles. While we have not always agreed on all points, we have never forgotten that our position was to provide members the most democratic, politically and industrially active Union possible for the benefit of all members.

I was signed up like a lot of people in the PMG at the Training school and I have been a member for over thirty years. I still think that this Union has achieved major wins in the areas of conditions and pay for members but we have also achieved countless social and political concessions that have changed the entire direction of Australian society.

The Integration of this branch of the Union into a larger and stronger body is only the next step along a well-worn path of Amalgamation and Integration. We are moving once again in a new and exciting direction and I hope that we have the courage and vision to maintain the excellent standards of the Unionists who came before us and give a direction and challenge to those that come after.

#### **4.AUDITORS SUMMARY**

### **COMMUNICATIONS ELECTRICAL PLUMBING UNION COMMUNICATIONS DIVISION QUEENSLAND TELECOMMUNICATIONS AND SERVICES BRANCH**

#### **SUMMARY OF THE FINANCIAL REPORT FOR THE YEAR ENDED 31 MARCH 2004**

The financial accounts of the Branch have been audited in accordance with the provisions of the Workplace Relations Act 1996, as amended, and the following summary is provided for members in accordance with Section 279(2) of the Act.

A copy of the Auditor=s Report, Accounts and Statements will be supplied free of charge to any member who requests same.

#### **INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of subsections (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 subsection (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 subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to the member information received because of an application made at the request of the member.

Signed on behalf of the Branch Committee of Management.

Steve Mason  
Queensland Branch Secretary

Les Gordon  
Queensland Vice President - Technical

Signed this 16<sup>th</sup> day of August 2004.

## STATEMENT OF FINANCIAL POSITION

	2004 \$	2003 \$
<b>CURRENT ASSETS</b>		
Cash	4 010	12 656
Receivables	24 609	25 961
Prepayments	<u>14 534</u>	<u>13 417</u>
	<u>43 153</u>	<u>52 034</u>
 <b>NON CURRENT ASSETS</b>		
Investments	371 656	432 812
Property, plant and equipment	<u>518 122</u>	<u>42 883</u>
	<u>889 778</u>	<u>475 695</u>
 <b>TOTAL ASSETS</b>	<u>932 931</u>	<u>527 729</u>
 <b>CURRENT LIABILITIES</b>		
Payables	34 063	64 701
Provisions	<u>16 248</u>	<u>46 983</u>
	<u>50 311</u>	<u>111 684</u>
 <b>NON CURRENT LIABILITIES</b>		
Provisions	<u>92 766</u>	<u>70 115</u>
 <b>TOTAL LIABILITIES</b>	<u>143 077</u>	<u>181 799</u>
 <b>NET ASSETS</b>	<u>789 854</u>	<u>345 930</u>
 <b>EQUITY</b>	<u>789 854</u>	<u>345 930</u>

## INCOME AND EXPENDITURE STATEMENT

	2004 \$	2003 \$
<b>GENERAL FUND</b>		
<b>Revenue</b>		
Members= contributions	571 571	656 941
Other	5 029	3 868
Transfer of Peel Street building from National Division	<u>484 657</u>	<u>-</u>
	1 061 257	660 809
Less: expenditure	<u>630 063</u>	<u>730 743</u>
 Surplus/(Deficit) for the year	431 194	( 69 934)

Balance General Funds as at 1 April 2003	<u>60 271</u>	<u>100 205</u>
	491 465	30 271
Net Appropriation from/(to) Special Fund	<u>9 050</u>	<u>30 000</u>
<b>BALANCE GENERAL FUNDS AT END OF YEAR</b>	<b><u>500 515</u></b>	<b><u>60 271</u></b>
<b>SPECIAL FUND</b>		
<b>Revenue</b>		
Interest received	<u>12 730</u>	<u>11 991</u>
Surplus/(Deficit) for the year	12 730	11 991
Balance Special Fund as at 1 April 2003	<u>285 533</u>	<u>303 542</u>
	298 263	315 533
Net Appropriate from/(to) General Fund	<u>( 9 050)</u>	<u>( 30 000)</u>
<b>BALANCE SPECIAL FUND AT END OF YEAR</b>	<b><u>289 213</u></b>	<b><u>285 533</u></b>
<b>EBA CAMPAIGN FUND</b>		
Balance EBA Campaign Fund as at 1 April 2003	<u>126</u>	<u>126</u>
<b>BALANCE EBA CAMPAIGN FUND AT END OF YEAR</b>	<b><u>126</u></b>	<b><u>12</u></b>

## ECONOMIC DEPENDENCY AND ONGOING OPERATIONS

As at 31 March 2004, the Branch had net assets of \$789 854.

In the last two years, the cash outflows have significantly exceeded the cash inflows resulting in net decreases in cash held of \$69 802 (2004) and \$71 208 (2003).

The continuation of such losses and decreases in cash held in the years following 31 March 2004 will raise concerns regarding the Branch=s ability to continue to operate.

The Branch=s continued operations are dependent upon:

- < the ability of the Branch to generate operating cash inflows sufficient to cover its operating cash outflows;
- < minimising the loss of members; and
- < reducing operating costs in line with reductions in member numbers.

## AUDITOR=S CERTIFICATE

I certify that the above summary is a fair and accurate summary of the Reports, Accounts and Statements of the Communications Electrical Plumbing Union, Communications Division,

Queensland Telecommunications and Services Branch, for the year ended 31 March 2004.  
The Auditor=s Report dated 18 August 2004, on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996, as amended.

Stephen Beebe & Co.  
Chartered Accountant

Brisbane  
18 August 2004.

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**Paper copies of The Latest will be posted out monthly on request.**

**INTERESTING WEB SITE-----[www.johnhowardlies.com](http://www.johnhowardlies.com)**

**THE END**



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

COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

**Attn: Belinda Penna**

COMMUNICATIONS

Dear Belinda,

**Steve Mason**  
Secretary  
T&S Branch - Qld

Please find enclosed a copy of the minutes for Qld CEPU T&S Branch, BCOM of April 19 2005. The BCOM carried a motion adopting the Financial Report for 2003-2004 after previously accepting the Report in September 2004.

1st Floor  
41 Peel Street  
South Brisbane 4101

PO Box 3789  
South Brisbane  
Queensland 4101

Please accept this letter and attachment as an indication of our good faith and notification of the acceptance and adoption of our 2003-2004 Financial Report.

Ph: 07 3255 0330  
Fax: 07 3255 0015

Regards,

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

Steve Mason  
BRANCH SECRETARY  
T&S Branch Qld



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

**MINUTES OF THE BRANCH COMMITTEE OF MANAGEMENT  
MEETING OF THE COMMUNICATIONS ELECTRICAL PLUMBING  
UNION COMMUNICATIONS DIVISION – QLD TELECOMMUNICATIONS  
& SERVICES BRANCH HELD AT UNION OFFICE – 41 PEEL STREET,  
SOUTH BRISBANE ON TUESDAY 19<sup>TH</sup> APRIL 2005**

**OPENING:** The meeting was declared open by the President D Kenna  
At 5.32PM

**ATTENDANCE  
& APOLOGIES:** As per the Branch Committee of Management Meeting  
Attendance Book

**MINUTES:** **Moved** J Doyle **Seconded** G Curr

“That the minutes of the March Branch Committee of  
Management Meeting is received”

**Carried**

**BUSINESS  
ARISING** Nil

**NEW MEMBERS,  
TRANSFERS,  
SUSPENSIONS,  
CLEARANCES &  
NOTICES OF  
RESIGNATION** **Moved** S Mason **Seconded** N Wilson

“That the New Members, Transfers and Notices of Resignation  
be received and the Clearances be adopted”

**BUSINESS  
ARISING** Branch Secretary S Mason to check Membership numbers

**REPORTS:** **Moved** J Doyle **Seconded** G Curr

“That the order of business be changed to place Industrial  
Reports last”

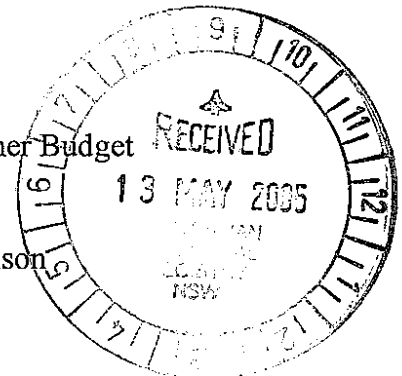
**FINANCIAL  
REPORT** **Moved** J Doyle **Seconded** N Wilson

“That the Financial Report for the month of March 2005  
be received”

**Carried**

**BUSINESS  
ARISING** The Finance Committee to meet to do another Budget  
in the next couple of weeks

**Moved** J Doyle **Seconded** N Wilson  
**Carried**



**CORRESPONDENCE**   **Moved** L Gordon

**Seconded** B Kershaw

“That the inward correspondence be received and the outward correspondence be adopted”

**Carried**

**NOTICE OF MOTION**

**Moved** S Mason

**Seconded** D Woods

“That the Financial Report 2003 – 2004 be adopted”

**Carried**

**GENERAL BUSINESS**

**Nil**

**REPORTS**

**Report by M Swan**

Maroochydore Sales - Management want staff to work Public holidays—not being given a choice. Dispute has Been lodged in Commission

Health & Safety elections have been held at this Centre Both Health & Safety Reps are members of CEPU

EBA talks – Biggest issues for Consultant and Operator

Members - angry about Telstra’s position on rest breaks and Grandfathering Allowance

**Report by S Mason**

EBA– State Campaign Committee – Document out this week.

Showing Union’s position and Telstra’s position (speaker’s Notes only) National meeting next week

Australia Post Tech Review –Restructuring –sort out Competencies

Amalgamation going ahead – Translation rules ready to go

TOA Branch dissolved – members transferred to P&T and

T&S Branches- Steve to discuss with Cameron

Former CEPU members club running Labor Day stall for May Day

**Moved** S Mason

**Seconded** G Curr

“That the ‘Securing Our Future’ former Members Association Bank account be transferred to the Former CEPU members Club’

**Carried**

**Note: At 6PM the President D Kenna indicated that there was not a quorum in attendance to convene a General Meeting therefore the Branch**



**Committee of Management would deal with the advertised business of the General Meeting**

**Report by D Kenna**

Advanced Services – Restructuring National to Regional  
No jobs lost as a result of the Restructuring

**Report by G Curr**

Chernside–26 people to go–being relocated to city.  
Tablelands dispute – On Call Roster members asked CEPU to represent them

**CLOSURE:** The President D Kenna declared the meeting closed at 6.24PM



**Australian Government**

**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: [sydney@air.gov.au](mailto:sydney@air.gov.au)

Mr Steve Mason  
Branch Secretary  
CEPU Communications Division  
Telecommunications & Services Branch Queensland  
PO Box 3789  
SOUTH BRISBANE QLD 4101

Dear Mr Mason

**Re: Lodgement of Financial Statements and Accounts for the Queensland  
Telecommunications & Services Branch for the year ending 31 March 2004 (FR2004/225)**

Thank you for your letter, enclosing a copy of the Branch Committee of Management Meeting Minutes of April 2005, which were lodged in the Registry on 13 May 2005.

Following the receipt of this additional information, the documents have been filed, and may be viewed on the internet at [www.e-airc.gov.au/128vctsq/financial](http://www.e-airc.gov.au/128vctsq/financial).

I would like to take this opportunity to remind you that information about the new financial reporting obligations under the Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) which now apply to your organisation can be found at [www.airc.gov.au/fact\\_sheets/factsheets.html](http://www.airc.gov.au/fact_sheets/factsheets.html).

Yours sincerely,

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

Belinda Penna  
for Deputy Industrial Registrar

13 May 2005