



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/42-[128V-CTSS]

Mr Gerry A Kandelaars
Branch Secretary
SA Telecommunications & Services Branch
Communications Division
CEPU
GPO Box 2113
ADELAIDE SA 5001

Dear Mr Kandelaars

Re: CEPU - Communications Division - SA 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, 2003.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year 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 obligations arising under Part IX, Division 11 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

31 March, 2003



CEPU

COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION

COMMUNICATIONS DIVISION

TELECOMMUNICATIONS AND
SERVICES BRANCH, SA/NT

40 Hurtle Square
Adelaide SA 5000

GPO Box 2113
Adelaide SA 5001

Ph: (08) 8232 5999
Fax: (08) 8232 5990
E-Mail: cdsant@cepu.asn.au

Gerry Kandelaars
Branch Secretary

John Lee
Branch Assistant Secretary

Ref: 5.1/029
: GK/AIR20

16th June, 2003.

Industrial Registrar
Australian Industrial Registry
South Australian Registry
PO Box 8255
Hindley Street
ADELAIDE SA 5001

ATTENTION: Deputy Industrial Registrar

Dear Sir/Madam,

In accordance with Section 279 (2) of the Workplace Relations Act 1996, I wish to advise that our Branch Committee of Management has resolved to distribute our 2002/2003 Annual Financial Statement in summary form to members, which we believe is consistent with the Act for the purpose of membership consideration at our general meeting to be held on 9th July, 2003.

Enclosed is a copy of the summary to be posted to members via our July monthly newsletter.

Yours faithfully,

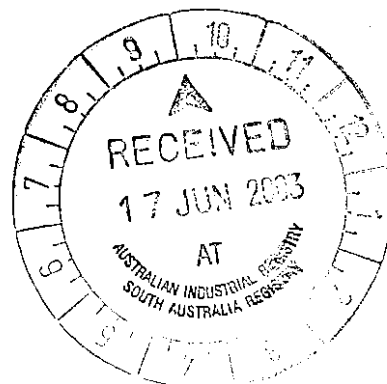
Gerry Kandelaars
Branch Secretary.



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

Summary
OF
FINANCIAL STATEMENT
OF
COMMUNICATIONS, ELECTRICAL, ELECTRONIC,
ENERGY, INFORMATION, POSTAL, PLUMBING & ALLIED
SERVICES UNION OF AUSTRALIA
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.
ABN: 36 425 294 277

For the Year Ended 31 March, 2003



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

TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.
ABN: 36 425 294 277

SUMMARY OF THE FINANCIAL ACCOUNTS
For the Year Ended 31 March, 2003

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 audited Accounts will be supplied free of charge to Members who request same, and your attention is drawn to your Union's responsibility in this regard, as set out below.

INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of Members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274, which reads as follows:

- "(1) A Member of an Organisation, or a Registrar, may apply to the Organisation for specified prescribed information in relation to the Organisation.
- (2) An Organisation shall, on application made under Sub-Section (1) by a Member of the Organisation or Registrar, make the specified information available to the Member or Registrar in such manner, and within such time as is prescribed.
- (3) A Registrar may only make an application under Sub-Section (1) at the request of a Member of the Organisation concerned, and the Registrar shall provide to a Member information received because of an application made at the request of the Member."

An Organisation shall not contravene Section 274 (1), (2) and (3). Penalty \$1,000.

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

The Auditors' Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996.

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

TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.
ABN: 36 425 294 277

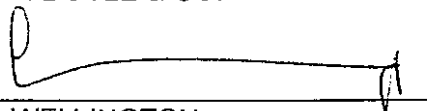
BALANCE SHEET SUMMARY
As at 31 March, 2003

	As at 31/03/2003 \$	As at 31/03/2002 \$
<u>ACCUMULATED FUNDS</u>		
General Fund	56,996	78,807
Special Fund	<u>308,951</u>	<u>323,181</u>
<u>TOTAL FUNDS</u>	<u>\$365,947</u>	<u>\$401,988</u>
<u>Represented by:</u>		
<u>ASSETS</u>		
Fixed Assets	16,435	22,012
Current Assets	62,772	82,628
Investments	<u>390,385</u>	<u>386,706</u>
<u>TOTAL ASSETS</u>	469,592	491,346
<u>LESS LIABILITIES</u>		
Current Liabilities	<u>103,645</u>	<u>89,358</u>
<u>NET ASSETS</u>	<u>\$365,947</u>	<u>\$401,988</u>

TO THE MEMBERS OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION, TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.

In our opinion, the Summary as set out on pages one to three, is a fair and accurate Summary of the Reports, Accounts and Statements of the Branch, for the year ended 31 March, 2003. The Auditors' Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996, Sub-Section 276 (4). The Organisation will supply a copy of the Reports, Accounts and Statements to any Members who so request, free of charge.

J. H. DOYLE & CO.


C. WELLINGTON
REGISTERED COMPANY AUDITOR

12/6/03
COMMITTEE OF MANAGEMENT:


COMMITTEE MEMBER


COMMITTEE MEMBER

ACCOUNTING OFFICER:


G. KANDELAARS

ADELAIDE
DATED: 11th JUNE 2003

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

TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.
ABN: 36 425 294 277

SUMMARY OF INCOME AND EXPENDITURE
For the Year Ended 31 March, 2003

	Year Ended 31/03/2003 \$	Year Ended 31/03/2002 \$
<u>GENERAL FUND</u>		
<u>INCOME</u>		
Contributions	331,352	373,690
Other	<u>17,957</u>	<u>5,243</u>
<u>TOTAL INCOME</u>	349,308	378,933
<u>LESS TOTAL EXPENDITURE</u>	<u>401,119</u>	<u>411,227</u>
<u>DEFICIT FOR THE YEAR</u>	<u>(\$51,811)</u>	<u>(\$32,294)</u>
 <u>SPECIAL FUND</u>		
<u>INCOME</u>		
Interest (net)	<u>15,770</u>	<u>16,829</u>
<u>SURPLUS FOR THE YEAR</u>	<u>\$15,770</u>	<u>\$16,829</u>



AUSTRALIAN INDUSTRIAL REGISTRY

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Mr Gerry Kandelaars
Branch Secretary
SA/NT Telecommunications & Services Branch
CEPU Communications Division
GPO Box 2113
ADELAIDE SA 5000

Dear Mr Kandelaars

**Re: Lodgement of Summary of Financial Accounts for the CEPU SA/NT
Telecommunications & Services Branch for the year ending 31 March 2003 (FR2003/42)**

Receipt is acknowledged of the above mentioned summary, which was lodged in the Registry on 17 June 2003.

The summary meets the requirements of subsection 279(2) of the *Workplace Relations Act 1996* and has been filed.

We look forward to the lodgement of final lodgement in due course. Thank you for your attention to this matter.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

18 June 2003

Ref: 5.1/029
: JL/INDREG03

13th August, 2003.

Industrial Registrar
Australian Industrial Registry
South Australian Registry
PO Box 8255
Hindley Street
ADELAIDE SA 5001



ATTENTION: Deputy Industrial Registrar

Dear Sir/Madam,

In accordance with **s.279 (6) (a)** of the **WORKPLACE RELATIONS ACT 1996**, please find attached a copy of the complete **Financial Statement** of the

**Communications, Electrical, Electronic, Energy, Information,
Postal, Plumbing and Allied Services Union of Australia
- Communications Division -**

**Telecommunications and Services Branch, S.A./N.T.
ABN: 36 425 294 277**

For the Year Ended 31 March, 2003.

which was presented to the Branch Committee of Management meeting on Wednesday, 6th August, 2003. (the Second Meeting).

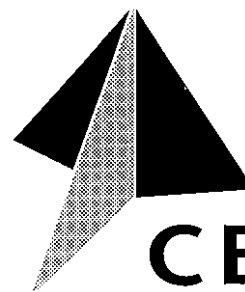
As is required under **s.280** of the Act, this information is provided for your record.

If further information is required, please contact the undersigned.

Yours faithfully,

yo. John Lee
Branch Secretary.

Attachment:



CEPU

**COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION**

COMMUNICATIONS DIVISION

TELECOMMUNICATIONS AND
SERVICES BRANCH, SA/NT

40 Hurtle Square
Adelaide SA 5000

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Adelaide SA 5001

Ph: (08) 8232 5999
Fax: (08) 8232 5990
E-Mail: cdsant@cepu.asn.au

Gerry Kandelaars
Branch Secretary

John Lee
Branch Assistant Secretary

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

**FINANCIAL STATEMENTS
OF**



COMMUNICATIONS, ELECTRICAL, ELECTRONIC,
ENERGY, INFORMATION, POSTAL, PLUMBING & ALLIED
SERVICES UNION OF AUSTRALIA
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.

ABN: 36 425 294 277

For the Year Ended 31 March, 2003

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

TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.
ABN: 36 425 294 277

SUMMARY OF THE FINANCIAL ACCOUNTS
For the Year Ended 31 March, 2003

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A copy of the audited Accounts will be supplied free of charge to Members who request same, and your attention is drawn to your Union's responsibility in this regard, as set out below.

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

The Auditors' Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996.



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

TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.
ABN: 36 425 294 277

BALANCE SHEET SUMMARY
As at 31 March, 2003

	As at 31/03/2003 \$	As at 31/03/2002 \$
<u>ACCUMULATED FUNDS</u>		
General Fund	56,996	78,807
Special Fund	308,951	323,181
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TO THE MEMBERS OF THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION, TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.

In our opinion, the Summary as set out on pages one to three, is a fair and accurate Summary of the Reports, Accounts and Statements of the Branch, for the year ended 31 March, 2003. The Auditors' Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996, Sub-Section 276 (4). The Organisation will supply a copy of the Reports, Accounts and Statements to any Members who so request, free of charge.

J. H. DOYLE & CO.


C. WELLINGTON 12/6/03
REGISTERED COMPANY AUDITOR

COMMITTEE OF MANAGEMENT:

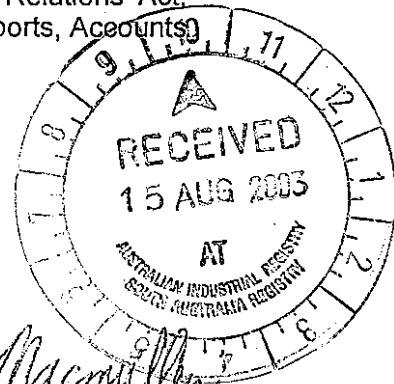

COMMITTEE MEMBER


COMMITTEE MEMBER

ACCOUNTING OFFICER:


G. KANDELAARS

ADELAIDE
DATED: 11th JUNE 2003

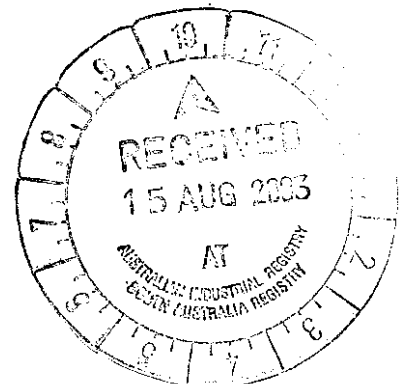


COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
COMMUNICATIONS DIVISION

TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.
ABN: 36 425 294 277

SUMMARY OF INCOME AND EXPENDITURE
For the Year Ended 31 March, 2003

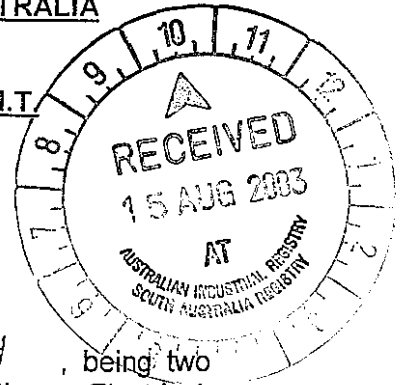
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COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
COMMUNICATIONS DIVISION

TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.
ABN: 36 425 294 277

COMMITTEE OF MANAGEMENT CERTIFICATE



We, GARY GILSON and HELEN MACMULLEN, being two Members of the Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, Telecommunications & Services Branch S.A./N.T., do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- (1) In the opinion of the Committee, the attached Accounts show a true and fair view of the financial affairs of the Branch, as at 31 March, 2003.
- (2) In the opinion of the Committee, Meetings of the Committee were held during the year ended 31 March, 2003, in accordance with the Rules of the Branch.
- (3) To the knowledge of any Member of the Committee, there have been no instances 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 Workplace Relations Act, 1996), or copies of those records or other documents, or copies of the Rules of the Branch, have not been furnished or made available to Members, in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the Rules of the Branch.
- (4) The Branch has complied with Sub-Section 279 (1), and (6) of the Act in relation to the Financial Accounts of the Branch in respect of the year ended 31 March, 2002, and the Auditors' Report thereon.

SIGNED:

[Signature]
COMMITTEE MEMBER

[Signature: H Macmullen]
COMMITTEE MEMBER

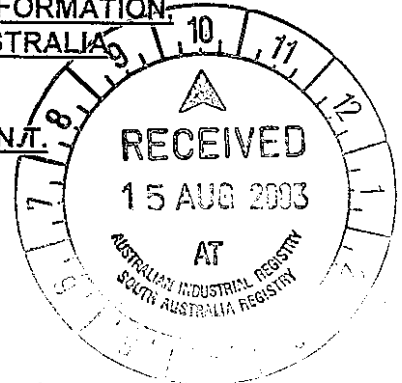
ADELAIDE
DATED:

11th JUNE 2003

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

TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.
ABN: 36 425 294 277

ACCOUNTING OFFICER'S CERTIFICATE



I, GERARD KANDELAARS, being the Officer responsible for keeping the accounting records of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, Telecommunications & Services Branch S.A./N.T., certify that as at 31 March, 2003, the number of Members of the Branch was 905.

In my opinion:

- (1) The attached Accounts show a true and fair view of the financial affairs of the Branch, as at 31 March, 2003.
- (2) A record has been kept of all moneys paid by or collected from Members, and all moneys so paid or collected, have been credited to the Bank Account to which those moneys are to be credited, in accordance with the Rules of the Branch.
- (3) Before any expenditure was incurred by the Branch, approval of the incurring of the expenditure was obtained in accordance with the Rules of the Branch.
- (4) In the case of the Accounts prepared in accordance with Sub-Section 273 (1) of the Act, and, in particular, with regard to funds of the Branch, raised by compulsory Levies or voluntary Contributions from Members, or funds other than the General Fund, operated in accordance with the Rules, no payments were made out of such fund for purposes other than those for which the fund was operated.
- (5) No loans or other financial benefits, other than remuneration, in respect of their employment with the Branch and Honoraria as stated in the Income and Expenditure Statement were made to persons holding office in the Branch.
- (6) The register of Members of the Branch is maintained in accordance with the Act.

SIGNED:

Gerard Kandelaars
GERARD KANDELAARS

ADELAIDE
DATED:

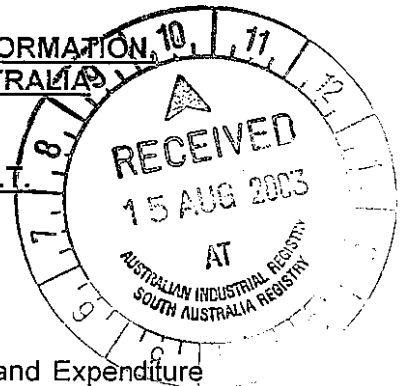
11th JUNE 2003

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

TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.

ABN: 36 425 294 277

AUDITORS' REPORT



SCOPE

We have audited the Accounts being the Balance Sheet and Income and Expenditure Statement and Notes to and forming part of the Accounts of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Communications Division, Telecommunications & Services Branch S.A./N.T., for the year ended 31 March, 2003.

The Committee of Management are responsible for the preparation and presentation of the Accounts and the information they contain.

We have conducted an independent audit of these Accounts in order to express an opinion on them to the Members of the Branch.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the Accounts are free from material misstatement. Our procedures included examination on a test basis, of evidence supporting the amounts and other disclosures in the Accounts, 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 Accounts are presented fairly in accordance with Australian Accounting Standards and statutory requirements so as to present a view of the Branch which is consistent with our understanding of its financial position and the results of its operations.

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

AUDIT OPINION

In our opinion:

- (1) There were kept by the Branch in respect of 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.
- (2) The attached Accounts and Statements are properly drawn up:
 - (a) in accordance with Section 273 of the Workplace Relations Act, 1996, as amended.
 - (b) so as to give a true and fair view of:
 - the state of affairs of the Branch as at 31 March, 2003, and
 - the Income and Expenditure and Deficit of the Branch for the year ended on that date.
 - (c) in accordance with applicable Accounting Standards.
- (3) We received from the Officers and Employees of the Branch, all the information and explanations which we required for the purposes of our audit.

J. H. DOYLE & CO.

C. WELLINGTON
REGISTERED COMPANY AUDITOR

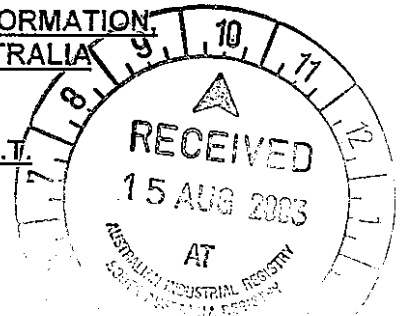
ADELAIDE
DATED:

12/6/03

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

TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.
ABN: 36 425 294 277

BALANCE SHEET
As at 31 March, 2003



	31 Mar 2003 \$	31 Mar 2002 \$
<u>ACCUMULATED FUNDS</u>		
General Fund	56,996	78,807
- Special Fund (Note 4)	<u>308,951</u>	<u>323,181</u>
<u>TOTAL ACCUMULATED FUNDS</u>	<u>\$365,947</u>	<u>\$401,988</u>
<u>THESE FUNDS ARE REPRESENTED BY:</u>		
<u>CURRENT ASSETS</u>		
CWLTH BANK - Cheque A/c	31,710	39,194
CWLTH BANK - Members Relief	8,901	8,640
A.C.C.U. - General Account	10,260	34,194
Petty Cash	600	600
Accounts Receivable	10,682	--
GST Credits Claimable	<u>619</u>	<u>--</u>
<u>TOTAL CURRENT ASSETS</u>	<u>62,772</u>	<u>82,628</u>
<u>CURRENT LIABILITIES</u>		
Accounts Payable	17,714	9,058
GST Payable	--	910
Contributions in Advance	11,436	8,190
Provision for Annual Leave	29,573	28,500
Provision for Long Service Leave	<u>44,922</u>	<u>42,700</u>
<u>TOTAL CURRENT LIABILITIES</u>	<u>103,645</u>	<u>89,358</u>
<u>WORKING CAPITAL</u>	(40,873)	(6,730)
<u>FIXED ASSETS</u>		
Office Furniture & Equip at Cost	92,091	92,091
Deduct Accumulated Depreciation	<u>75,656</u>	<u>70,079</u>
<u>TOTAL FIXED ASSETS</u>	<u>16,435</u>	<u>22,012</u>
<u>TOTAL WORKING & FIXED CAPITAL</u>	(24,438)	15,282
<u>INVESTMENTS</u>		
Shares in A.C.C.U.	2	2
A.C.C.U. - L.S.L. Account	81,432	63,523
A.C.C.U. - Special Fund Account	<u>308,951</u>	<u>323,181</u>
<u>TOTAL INVESTMENTS</u>	<u>390,385</u>	<u>386,706</u>
<u>NET ASSETS</u>	<u>\$365,947</u>	<u>\$401,988</u>

TO BE READ IN CONJUNCTION WITH THE AUDITORS' REPORT & NOTES TO A/CS

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

TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.
ABN: 36 425 294 277

STATEMENT OF ACCUMULATED FUNDS
For the Year Ended 31 March, 2003

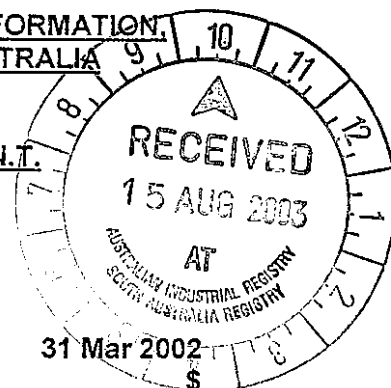
	31 Mar 2003 \$	31 Mar 2002 \$
Operating Deficit B/Fwd	(51,811)	(32,294)
Add Opening Balance - General Fund	78,807	81,101
Transfer from Special Fund	<u>30,000</u>	<u>30,000</u>
<u>ACCUMULATED SURPLUS</u>	<u>\$56,996</u>	<u>\$78,807</u>



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

TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.
ABN: 36 425 294 277

INCOME AND EXPENDITURE STATEMENT
For the Year Ended 31 March, 2003



	31 Mar 2003	31 Mar 2002
	\$	\$
<u>INCOME</u>		
Members Contributions	331,352	373,690
Interest	3,303	3,970
Other Income	14,654	1,273
<u>TOTAL INCOME</u>	349,308	378,933
<u>LESS EXPENDITURE</u>		
Affiliation Fees - Fed. Office	82,171	92,594
Affiliation Fees - A.L.P. & U.T.L.C.	7,002	8,502
Audit & Accountancy Fees	3,000	2,900
Bank Fees, State & Federal Taxes	1,576	2,117
Cleaning	729	332
Subs. Collection Fees	3,243	4,366
Computer Expenses	328	1,286
Depreciation	5,577	6,385
Donations (Note 6)	50	3,050
Entertainment & Public Relations	420	489
Heat, Light & Power	6,411	5,097
Insurance - General	7,082	5,921
Insurance - Workcover	3,083	2,935
Legal Expenses	432	-
Delegates - Expenses	1,229	1,422
Travel Allowances & Air Fares	3,515	3,837
Motor Vehicle Expenses	1,269	1,487
Office & Sundry Expenses	1,478	1,992
Payroll Tax	12,368	12,895
Fringe Benefits Tax	1,764	1,764
Postage	3,177	3,372
Printing & Stationery	9,275	4,170
Publications	327	715
Provision for Staff Entitlements	1,073	2,000
Provision for Long Service Leave	2,222	8,200
Rates & Taxes	7,634	7,639
Repairs & Maintenance	1,505	2,121
Salaries - Officials	140,763	139,201
Salaries - Other	50,771	44,960
Superannuation	29,193	28,602
Telephone & Facsimile	12,452	10,877
<u>TOTAL EXPENDITURE</u>	401,119	411,227
<u>DEFICIT FOR THE PERIOD</u>	<u>(\$51,811)</u>	<u>(\$32,294)</u>

TO BE READ IN CONJUNCTION WITH THE AUDITORS' REPORT & NOTES TO A/Cs

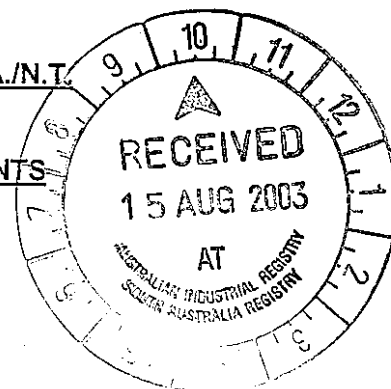
COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
COMMUNICATIONS DIVISION

TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.

ABN: 36 425 294 277

NOTES TO AND FORMING PART OF THE ACCOUNTS

For the Year Ended 31 March, 2003



NOTE 1 ACCOUNTING METHODS

The Accounts are prepared under the Historical Cost Convention and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies. In particular:

- (a) The Accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific Assets.
- (b) **Plant and Equipment**
Plant and equipment are brought to account at cost less accumulated depreciation.
- (c) Provision for Employee Benefits in the form of Long Service Leave, Accrued Annual Leave, etc., has been made for the estimated accrued entitlements of Employees on the basis of their terms of employment.
- (d) **Income Tax**
The Union is exempt from Income Tax under S50-15 of the ITAA 1997.
- (e) **Contributions**
Excepting for Contributions in Advance, Contributions have been accounted for on a cash basis.

NOTE 2 INFORMATION PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of Members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274, which reads as follows:

- "(1) A Member of an Organisation, or a Registrar, may apply to the Organisation for specified prescribed information in relation to the Organisation.
- (2) An Organisation shall, on application made under Sub-Section (1) by a Member of the Organisation or Registrar, make the specified information available to the Member or Registrar in such manner, and within such time as is prescribed.
- (3) A Registrar may only make an application under Sub-Section (1) at the request of a Member of the Organisation concerned, and the Registrar shall provide to a Member information received because of an application made at the request of the Member."

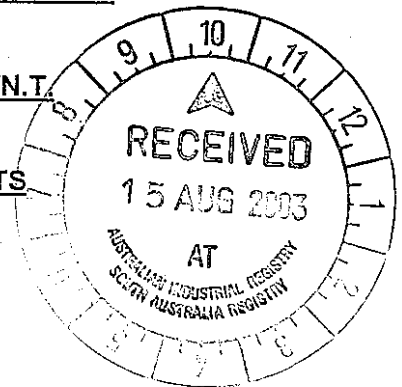
An Organisation shall not contravene Section 274 (1), (2) and (3). Penalty \$1,000.

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

TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.

ABN: 36 425 294 277

**NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 March, 2003**



NOTE 3 MEMBERSHIP

	Male	Female	Total Technical	Male	Female	Total Operator
Category 'A'	392	4	396	--	1	1
Category 'B'	297	17	314	4	6	10
Category 'C'	69	9	78	10	65	75
Category 'D'	6	4	10	2	5	7
Life Members	<u>8</u>	<u>--</u>	<u>8</u>	<u>--</u>	<u>6</u>	<u>6</u>
	772	34	806	16	83	99
Financial Members			778			94
Unfinancial Members			28			5

**NOTE 4 SPECIAL FUND
INCOME AND EXPENDITURE STATEMENT**

	Year Ended 31/03/2003 \$	Year Ended 31/03/2002 \$
INCOME		
Interest (net)	<u>15,770</u>	<u>16,829</u>
SURPLUS for the year	<u>15,770</u>	<u>16,829</u>
LESS Transfer to General Account	<u>30,000</u>	<u>30,000</u>
	(14,230)	(13,171)
ADD Opening Balance 1 April, 2002	<u>323,181</u>	<u>336,352</u>
CLOSING BALANCE AT 31 MARCH, 2003	<u>\$308,951</u>	<u>\$323,181</u>

NOTE 5 CONTINGENT LIABILITY

There is a claim against the Branch by a previous union official for \$53,186.82 plus interest and costs.

NOTE 6 DONATIONS

	Year Ended 31/3/2003 \$	Year Ended 31/3/2002 \$
ALP	--	3,000
OTHER	<u>50</u>	<u>50</u>
	<u>\$50</u>	<u>\$3,050</u>

TO BE READ IN CONJUNCTION WITH THE AUDITORS' REPORT

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

TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.
ABN: 36 425 294 277

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 March, 2003



NOTE 7 GENERAL FUND
STATEMENT OF CASH FLOWS
For the Year Ended 31 March, 2003

Year Ended
31/03/2003
\$

Year Ended
31/03/2002
\$

CASH FLOW FROM SERVICE ACTIVITIES

Receipts from Members & Union Activities	337,042	383,153
Less Payments to Employees & for Services	(383,592)	(402,519)
Add Interest	3,303	3,970

NET DEFICIT FROM OPERATING ACTIVITIES (\$43,247) (\$15,396)

CASH FLOW FROM INVESTING ACTIVITIES

Add Proceeds from the Sale of Equipment	--	91
Less Payment for the Purchase of Equipment	--	--

NET CASH IN RE INVESTING ACTIVITIES -- 91

CASH FLOW FROM FINANCING ACTIVITIES

Add cash from Special and Other Fund	30,000	30,000
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NET CASH FLOW FROM FINANCING ACTIVITIES 30,000 30,000

NET CASH INFLOW/OUTFLOW (13,247) 14,695

Cash at the beginning of the Year 146,151 131,456

Cash at the end of the Year 132,904 146,151

NET DECREASE/INCREASE IN CASH HELD (\$13,247) \$14,695

(a) CASH FLOW INFORMATION

Cash on Hand at the end of the Year as shown above

Petty Cash	600	600
A.C.C.U. Bank Accounts	91,692	97,717
C/Wealth Bank Accounts	40,612	47,834
	<u>\$132,904</u>	<u>\$146,151</u>

TO BE READ IN CONJUNCTION WITH THE AUDITORS' REPORT

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

TELECOMMUNICATIONS & SERVICES BRANCH S.A./N.T.
ABN: 36 425 294 277

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 March, 2003

NOTE 7 STATEMENT OF CASH FLOWS (Cont'd)
For the Year Ended 31 March, 2003

Year Ended
31/03/2003
\$

Year Ended
31/03/2002
\$

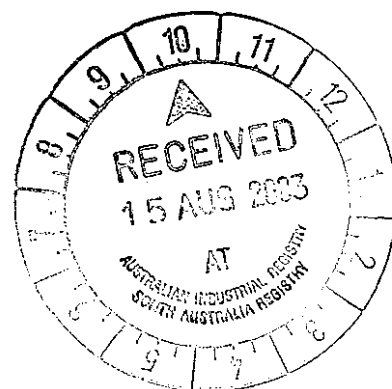
**(b) RECONCILIATION OF CASH FLOW FROM OPERATIONS
WITH DEFICIT**

Operating Deficit	(51,811)	(32,294)
Non Cash Flows		
Depreciation & Gain on Sale	<u>5,577</u>	<u>6,385</u>
	<u>(46,234)</u>	<u>(25,909)</u>

Changes in Assets & Liabilities

Increase in Accounts Receivable & GST Credits	(12,210)	--
Increase/Decrease in Creditors & Accruals	8,656	(7,877)
Decrease/Increase in Employee Provisions	3,295	10,200
Decrease/Increase in Subs in Advance	<u>3,246</u>	<u>8,190</u>

CASH FLOWS FROM OPERATIONS	<u>\$(43,247)</u>	<u>\$(15,396)</u>
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AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr John Lee
Branch Secretary
SA/NT Telecommunications & Services Branch
CEPU Communications Division
GPO Box 2113
ADELAIDE SA 5001

Dear Mr Lee

**Re: Lodgement of Financial Statements and Accounts for the CEPU Communications
Division SA/NT Telecommunications & Services Branch for the year ending 31 March 2003**

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry on 15 August 2003.

The documents have been filed.

Thank you for your attention to this matter.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

18 August 2003