



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2004/226-[128V-CTSS]

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

Dear Mr Lee

**Re: CEPU - Communications Division-South Australian & Northern Territory
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
2 April, 2004

Ref: 5.3/228 ; 5.1/556/03
: JL/FINANC02
: JL/INDREG06



**COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION**

COMMUNICATIONS DIVISION

TELECOMMUNICATIONS AND
SERVICES BRANCH. SA/NT

ABN 36 425 294 277

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 President

John Lee
Branch Secretary

20th September, 2004.

Australian Industrial Registrar
South Australian Registry
P.O. Box 8255
Hindley Street
ADELAIDE, S.A. 5001.



Dear Sir / Madam,

In accordance with **Sub Section 279 (6) and 280 (1)** of the **Workplace Relations Act - 1996**, please find attached a copy of the :-

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2004,
for the

C.E.P.U. - Telecommunications and Services Branch (SA/NT),

which was presented to the Branch Committee of Management on Wednesday, 11th August, 2004, and formally 'RECEIVED AND ADOPTED' at the Branch General Meeting held on Wednesday, 15th September, 2004.

Please also find attached the Branch Newsletter for the month of September which has, as an attachment, the **Summary of the Branch Financial Statement**. The Newsletter was posted to members work locations throughout South Australia and Northern Territory on 7th September, 2004.

Provided for your information and record. Should you have any queries, please do not hesitate to contact the undersigned.

Yours faithfully,

John Lee
BRANCH SECRETARY.

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

Attachments :

Ref: 5.7/451
: JL/BCOM-10



CEPU
COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION

COMMUNICATIONS DIVISION

TELECOMMUNICATIONS AND
SERVICES BRANCH. SA/NT

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

Gerry Kandelaars
Branch President

John Lee
Branch Secretary

18th August, 2004.

T&S Branch Committee of Management Member,
As Addressed.

FINANCIAL STATEMENTS OF THE T & S BRANCH (SA/NT)

YEAR ENDED : 31ST MARCH, 2004.

Dear Colleague,

Please find attached a copy of the **T & S BRANCH FINANCIAL STATEMENTS** for the **YEAR ENDED 31ST MARCH, 2004**, as presented to the Joint Branch Committees of Management meeting on Wednesday, 11th August, 2004.

The document is provided to you in its entirety to enable you to give it proper consideration and due scrutiny prior to its formal **RECEPTION** at the next Branch meeting scheduled for Wednesday, 15th September, 2004.

(Please note the change of date from the 8th September.)

If you require any discussion or clarification, please contact the undersigned.

Yours faithfully,

John Lee
BRANCH SECRETARY

Attachment :

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, 2004

**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, 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 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 contained the following qualification:

- (1) **LAND & BUILDING**
 - We have been unable to verify the value of land & building at \$517,557
 - The title deed is in the name of the Divisional Councils and has not been transferred to the SA Branch, and
 - No depreciation has been provided on buildings contrary to the Accounting Standards

Subject to this qualification the audit report contained no other 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

SUMMARY OF INCOME AND EXPENDITURE

For the Year Ended 31 March, 2004

	Year Ended 31/03/2004 \$	Year Ended 31/03/2003 \$
<u>GENERAL FUND</u>		
<u>INCOME</u>		
Contributions	299,524	331,352
Other	<u>4,988</u>	<u>17,957</u>
<u>TOTAL INCOME</u>	304,512	349,308
<u>LESS TOTAL EXPENDITURE</u>	<u>351,665</u>	<u>401,119</u>
<u>DEFICIT FOR THE YEAR</u>	<u><u>(\$47,153)</u></u>	<u><u>(\$51,811)</u></u>
<u>SPECIAL FUND</u>		
<u>INCOME</u>		
Interest (net)	<u>13,061</u>	<u>15,770</u>
<u>TOTAL INCOME</u>	<u>13,061</u>	<u>15,770</u>
<u>EXPENDITURE</u>		
Legal Expenses	67,030	--
Sundries	<u>4</u>	<u>--</u>
<u>TOTAL EXPENDITURE</u>	<u>67,034</u>	<u>--</u>
<u>DEFICIT/SURPLUS FOR THE YEAR</u>	<u><u>(\$53,973)</u></u>	<u><u>\$15,770</u></u>

BALANCE SHEET SUMMARY

As at 31 March, 2004

	As at 31/03/2004 \$	As at 31/03/2003 \$
<u>ACCUMULATED FUNDS</u>		
General Fund	547,400	56,996
Special Fund	<u>234,979</u>	<u>308,951</u>
<u>TOTAL FUNDS</u>	<u><u>\$782,379</u></u>	<u><u>\$365,947</u></u>
<u>Represented by:</u>		
<u>ASSETS</u>		
Fixed Assets	532,173	16,435
Current Assets	41,713	62,772
Investments	<u>280,302</u>	<u>390,385</u>
<u>TOTAL ASSETS</u>	854,188	469,592
<u>LESS LIABILITIES</u>		
Current Liabilities	<u>71,809</u>	<u>103,645</u>
<u>NET ASSETS</u>	<u><u>\$782,379</u></u>	<u><u>\$365,947</u></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

BALANCE SHEET SUMMARY (Cont'd)

As at 31 March, 2004

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, 2004. The Auditors' Report on the Accounts contained the following qualification:

(1) LAND & BUILDING

- We have been unable to verify the value of land & building at \$517,557
- The title deed is in the name of the Divisional Councils and has not been transferred to the SA Branch, and
- No depreciation has been provided on buildings contrary to the Accounting Standards

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

COMMITTEE OF MANAGEMENT:


G. KANDELAARS


H. MACMULLEN

ACCOUNTING OFFICER:


J. LEE

ADELAIDE

DATED: 11th August, 2004

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, GERRY KANDELAARS 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, 2004.
- (2) In the opinion of the Committee, Meetings of the Committee were held during the year ended 31 March, 2004, 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, 2003, and the Auditors' Report thereon.

SIGNED:

Gerry Kandelaars
GERRY KANDELAARS

Helen Macmullen
HELEN MACMULLEN

ADELAIDE

DATED:

11th August 2004

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, JOHN LEE, 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, 2004, the number of Members of the Branch was 815.

In my opinion:

- (1) The attached Accounts show a true and fair view of the financial affairs of the Branch, as at 31 March, 2004.
- (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:

JOHN LEE

ADELAIDE

DATED:

11th August, 2004

**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, 2004.

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.

QUALIFICATION

(1) LAND & BUILDING

- We have been unable to verify the value of land & building at \$517,557
- The title deed is in the name of the Divisional Councils and has not been transferred to the SA Branch, and
- No depreciation has been provided on buildings contrary to the Accounting Standards

AUDIT OPINION

Subject to this qualification, 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, 2004, 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: 12-8-04

**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, 2004

	31 Mar 2004 \$	31 Mar 2003 \$
<u>ACCUMULATED FUNDS</u>		
General Fund	547,400	56,996
- Special Fund (Note 4)	<u>234,979</u>	<u>308,951</u>
<u>TOTAL ACCUMULATED FUNDS</u>	<u>\$782,379</u>	<u>\$365,947</u>
<u>THESE FUNDS ARE REPRESENTED BY:</u>		
<u>CURRENT ASSETS</u>		
CWLTH BANK - Cheque A/c	21,654	31,710
CWLTH BANK - Members Relief	9,194	8,901
A.C.C.U. - General Account	10,265	10,260
Petty Cash	600	600
Accounts Receivable	--	10,682
GST Credits Claimable	<u>--</u>	<u>619</u>
<u>TOTAL CURRENT ASSETS</u>	<u>41,713</u>	<u>62,772</u>
<u>CURRENT LIABILITIES</u>		
Accounts Payable	8,547	17,714
Contributions in Advance	15,365	11,436
Provision for Annual Leave	19,575	29,573
Provision for Long Service Leave	<u>28,322</u>	<u>44,922</u>
<u>TOTAL CURRENT LIABILITIES</u>	<u>71,809</u>	<u>103,645</u>
<u>WORKING CAPITAL</u>	<u>(30,096)</u>	<u>(40,873)</u>
<u>FIXED ASSETS</u>		
Land & Building - Hurtle Square	<u>517,557</u>	<u>--</u>
	517,557	--
Office Furniture & Equip at Cost	77,811	92,091
Deduct Accumulated Depreciation	<u>63,195</u>	<u>75,656</u>
<u>TOTAL FIXED ASSETS</u>	<u>532,173</u>	<u>16,435</u>
<u>TOTAL WORKING & FIXED CAPITAL</u>	<u>502,077</u>	<u>(24,438)</u>
<u>INVESTMENTS</u>		
Shares in A.C.C.U.	2	2
A.C.C.U. - L.S.L. Account	45,322	81,432
A.C.C.U. - Special Fund Account	<u>234,978</u>	<u>308,951</u>
<u>TOTAL INVESTMENTS</u>	<u>280,302</u>	<u>390,385</u>
<u>NET ASSETS</u>	<u>\$782,379</u>	<u>\$365,947</u>

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

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

STATEMENT OF ACCUMULATED FUNDS
For the Year Ended 31 March, 2004

	31 Mar 2004 \$	31 Mar 2003 \$
Operating Deficit B/Fwd	(47,153)	(51,811)
Add Opening Balance - General Fund	56,996	78,807
Transfer from Special Fund	20,000	30,000
Add Land & Buildings – Hurtle Square	<u>517,557</u>	<u>--</u>
<u>ACCUMULATED SURPLUS</u>	<u>\$547,400</u>	<u>\$56,996</u>

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

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

INCOME AND EXPENDITURE STATEMENT
For the Year Ended 31 March, 2004

	31 Mar 2004	31 Mar 2003
	\$	\$
<u>INCOME</u>		
Members Contributions	299,524	331,352
Interest	2,836	3,303
Other Income	<u>2,152</u>	<u>14,654</u>
<u>TOTAL INCOME</u>	304,512	349,308
<u>LESS EXPENDITURE</u>		
Affiliation Fees - Fed. Office	70,577	82,171
Affiliation Fees - A.L.P. & U.T.L.C.	9,194	7,002
Audit & Accountancy Fees	3,332	3,000
Bank Fees, State & Federal Taxes	1,798	1,576
Cleaning	833	729
Subs. Collection Fees	3,368	3,243
Computer Expenses	526	328
Depreciation	5,975	5,577
Donations	264	50
Entertainment & Public Relations	1,159	420
Heat, Light & Power	5,582	6,411
Insurance - General	8,371	7,082
Insurance - Workcover	2,632	3,083
Legal Expenses	5,705	432
Delegates - Expenses	4,655	1,229
Travel Allowances & Air Fares	1,464	3,515
Motor Vehicle Expenses	848	1,269
Office & Sundry Expenses	1,571	1,478
Organising Expenses	15,000	--
Payroll Tax	9,574	12,368
Fringe Benefits Tax	325	1,764
Postage	2,278	3,177
Printing & Stationery	5,611	9,275
Publications	548	327
Provision for Annual Leave	8,400	1,073
Provision for Long Service Leave	3,552	2,222
Rates & Taxes	9,816	7,634
Repairs & Maintenance	1,987	1,505
Salaries - Officials	87,177	140,763
Salaries - Other	43,993	50,771
Security	628	--
Superannuation	25,189	29,193
Sundry Expenses	777	--
Telephone & Facsimile	<u>8,956</u>	<u>12,452</u>
<u>TOTAL EXPENDITURE</u>	<u>351,665</u>	<u>401,119</u>
<u>DEFICIT FOR THE PERIOD</u>	<u><u>(\$47,153)</u></u>	<u><u>(\$51,811)</u></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

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 March, 2004

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,
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, 2004**

NOTE 3 MEMBERSHIP

	Male	Female	Total Technical	Male	Female	Total Operator
Category 'A'	348	5	353	--	--	--
Category 'B'	267	17	284	4	5	9
Category 'C'	68	8	76	9	55	64
Category 'D'	6	3	9	1	5	6
Life Members	<u>9</u>	<u>--</u>	<u>9</u>	<u>--</u>	<u>5</u>	<u>5</u>
	698	33	731	14	70	84
Financial Members	804					
Unfinancial Members	11					

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

	Year Ended 31/03/2004 \$	Year Ended 31/03/2003 \$
INCOME		
Interest (net)	<u>13,061</u>	<u>15,773</u>
TOTAL INCOME	<u>13,061</u>	<u>15,773</u>
LESS EXPENDITURE		
Bank Fees	4	3
Legal Settlement & Interest	<u>67,030</u>	<u>--</u>
TOTAL EXPENDITURE	<u>67,034</u>	<u>3</u>
LESS Transfer to General Account	<u>20,000</u>	<u>30,000</u>
	(73,973)	(14,230)
ADD Opening Balance 1 April, 2003	<u>308,951</u>	<u>323,181</u>
CLOSING BALANCE AT 31 MARCH, 2004	<u>\$234,978</u>	<u>\$308,951</u>

**NOTE 5 GENERAL FUND
STATEMENT OF CASH FLOWS
For the Year Ended 31 March, 2004**

	Year Ended 31/03/2004 \$	Year Ended 31/03/2003 \$
CASH FLOW FROM SERVICE ACTIVITIES		
Receipts from Members & Union Activities	316,905	337,042
Less Payments to Employees & for Services	385,610	(383,592)
Add Interest	<u>2,836</u>	<u>3,303</u>
NET DEFICIT FROM OPERATING ACTIVITIES	<u>(\$65,869)</u>	<u>(\$43,247)</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Less Building Share transferred	<u>517,557</u>	<u>--</u>
NET CASH IN RE INVESTING ACTIVITIES	<u>517,557</u>	<u>--</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**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 March, 2004**

<u>NOTE 5 GENERAL FUND</u>	Year Ended	Year Ended
<u>STATEMENT OF CASH FLOWS (Cont'd)</u>	31/03/2004	31/03/2003
<u>For the Year Ended 31 March, 2004</u>	\$	\$

CASH FLOW FROM FINANCING ACTIVITIES

Transfer of Building Share	517,557	--
Add cash from Special and Other Fund	<u>20,000</u>	<u>30,000</u>
NET CASH FLOW FROM FINANCING ACTIVITIES	<u>537,557</u>	<u>30,000</u>
NET CASH INFLOW/OUTFLOW	<u>(45,869)</u>	<u>(13,247)</u>
 Cash at the beginning of the Year	 132,904	 146,151
Cash at the end of the Year	<u>87,035</u>	<u>132,904</u>
NET DECREASE IN CASH HELD	<u>(\$45,869)</u>	<u>(\$13,247)</u>

(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	55,587	91,692
C/Wealth Bank Accounts	<u>30,848</u>	<u>40,612</u>
	<u>\$87,035</u>	<u>\$132,904</u>

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

Operating Deficit	(47,153)	(51,811)
 Non Cash Flows Loss		
Depreciation & Gain on Sale	(5,975)	5,577
Adjustment on Scrapping	<u>4,156</u>	<u>--</u>
	<u>(45,334)</u>	<u>(46,234)</u>

Changes in Assets & Liabilities

Decrease/Increase in Accounts Receivable & GST Credits	(11,301)	(12,210)
Increase/Decrease in Creditors & Accruals	9,167	8,656
Decrease/Increase in Employee Provisions	26,598	3,295
Increase in Subs in Advance	<u>(3,929)</u>	<u>3,246</u>
CASH FLOWS FROM OPERATIONS	<u>(\$65,869)</u>	<u>\$(43,247)</u>



Communications, Electrical & Plumbing Union
- Communications Divisions -
(SA/NT)

A COMBINED

*** T&S BRANCH GENERAL MEETING ***
*** P&T BRANCH GENERAL MEETING ***

of the Communications Division will be held in the C.E.P.U. Meeting Room,
30 - 40 Hurtle Square, Adelaide, on

WEDNESDAY, 15TH SEPTEMBER, 2004, at 6.30 pm

The Combined General Meetings will be preceded
by the Telecommunications Sub Committee and Postal Sub Committee
meetings commencing at 5-30 p.m.

AGENDA

Minutes and Business Arising
Financial Statements
New Members
Resignations and Transfers
Dues to be Suspended, Waivered, Written Off, or Reimbursed
Correspondence
Business of Which Notice Has Been Given
Reception of the T&S Branch, 2003/2004 Auditor's Report
Reception of the P&T Branch, 2003/2004 Auditor's Report
General Business, including Reports

Telstra Members : Please note James Coyle from Telstra Super will be attending the Telecommunications Committee Sub Committee meeting at 5.30pm . Members are welcomed to attend Jame's presentation.

Only Financial members may vote at Meetings



TELSTRA MUST END AWA SCARE CAMPAIGN

Telstra must make it clear to their employees that the abolition of AWAs will have no detrimental impact of their conditions of employment.

Telstra has been holding briefings and has emailed its employees, suggesting that their employment conditions could be jeopardised if a Latham Labor Government abolishes AWAs. Telstra has told employees they can only have "....certainty in their employment arrangements...." if they sign new AWAs.

Labor calls on Telstra to make it clear to employees that any condition of employment that can be in an AWA can also be in collective agreements (or 'EBAs' as they are known within Telstra) including salary sacrificing, career breaks and flexible leave arrangements.

The latest question and answer document provided to Telstra's managers proves yet again that AWAs are not negotiated with each employee, but are given to employees on a 'take-it-or-leave-it' basis. Telstra's managers are told to respond to the question "Can I vary the wording in the AWA?" by saying "No". Employees are advised that "Your manager will determine the most appropriate type of AWA to offer you based on your current role". (1)

Whatever the second 'A' in AWA stands for, in Telstra's case it certainly doesn't stand for 'Agreement' – perhaps it's 'Acquiescence'.

AWAs are designed to assist large employers like Telstra to force whatever working conditions they want onto employees.

(1) Telstra Managers' AWAs Toolkit: Re-offer Q & As

CRAIG EMERSON
Shadow Minister for Workplace Relations

CONTENTS

Telstra Must End AWA Scare Campaign	1.	C.C. Points Some Concessions	4.
Telstra Steps Up AWA Campaign	2.	Telstra In \$100m Bid For Davamo	4.
Sick Leave & Workers Comp. Leave—Don't Be Bullied Or Harassed =	2.	Start Finish Times Still In Dispute	4.
Sick Leave & Comp. (cont..)	3.	Athens Olympic Games The Untold Story	4.
Overtime—Don't Tolerate Discrimination	3.	Optus Goes For Comcare/ Self Insurance	4.
Telstra Spending Cuts Short-Sighted, Says Union	3.	Labor's Industrial Relations Policy: Flexibility With Fairness	4.
New 2005 -? EBA Forward Planning	3.	Labor's Indust. Rel. (cont..)	5.
Aust Post EBA Members To Decide	4.	Bad Weather Used To Hide Staff Shortage	5.
		Health & Safety: The Union Effect	5.
		Health & Safety (cont...)	6.
		Telstra Liberalisation Of Access To Internal Wiring	6.

Ref: 5.3/228 ; 5.1/556/03
: JL/FINANC01
: JL/INDREG05



CEPU

**COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION**

COMMUNICATIONS DIVISION

TELECOMMUNICATIONS AND
SERVICES BRANCH. SA/NT

ABN 36 425 294 277

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 President

John Lee
Branch Secretary

20th September, 2004.

Australian Industrial Registrar
South Australian Registry
P.O. Box 8255
Hindley Street
ADELAIDE, S.A. 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 resolved to distribute the **2003/2004 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 held on 15th September, 2004.

Enclosed is a copy of the summary which was posted to members via our September monthly newsletter.

Provided for your information and record.

Yours faithfully,

John Lee
BRANCH SECRETARY.

Attachment :

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, 2004

**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, 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 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 contained the following qualification:

- (1) LAND & BUILDING
 - We have been unable to verify the value of land & building at \$517,557
 - The title deed is in the name of the Divisional Councils and has not been transferred to the SA Branch, and
 - No depreciation has been provided on buildings contrary to the Accounting Standards

Subject to this qualification the audit report contained no other 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**

**SUMMARY OF INCOME AND EXPENDITURE
For the Year Ended 31 March, 2004**

	Year Ended 31/03/2004 \$	Year Ended 31/03/2003 \$
<u>GENERAL FUND</u>		
<u>INCOME</u>		
Contributions	299,524	331,352
Other	<u>4,988</u>	<u>17,957</u>
<u>TOTAL INCOME</u>	304,512	349,308
<u>LESS TOTAL EXPENDITURE</u>	<u>351,665</u>	<u>401,119</u>
<u>DEFICIT FOR THE YEAR</u>	<u><u>(\$47,153)</u></u>	<u><u>(\$51,811)</u></u>
<u>SPECIAL FUND</u>		
<u>INCOME</u>		
Interest (net)	<u>13,061</u>	<u>15,770</u>
<u>TOTAL INCOME</u>	<u>13,061</u>	<u>15,770</u>
<u>EXPENDITURE</u>		
Legal Expenses	67,030	--
Sundries	<u>4</u>	<u>--</u>
<u>TOTAL EXPENDITURE</u>	<u>67,034</u>	<u>--</u>
<u>DEFICIT/SURPLUS FOR THE YEAR</u>	<u><u>(\$53,973)</u></u>	<u><u>\$15,770</u></u>

**BALANCE SHEET SUMMARY
As at 31 March, 2004**

	As at 31/03/2004 \$	As at 31/03/2003 \$
<u>ACCUMULATED FUNDS</u>		
General Fund	547,400	56,996
Special Fund	<u>234,979</u>	<u>308,951</u>
<u>TOTAL FUNDS</u>	<u><u>\$782,379</u></u>	<u><u>\$365,947</u></u>
<u>Represented by:</u>		
<u>ASSETS</u>		
Fixed Assets	532,173	16,435
Current Assets	41,713	62,772
Investments	<u>280,302</u>	<u>390,385</u>
<u>TOTAL ASSETS</u>	854,188	469,592
<u>LESS LIABILITIES</u>		
Current Liabilities	<u>71,809</u>	<u>103,645</u>
<u>NET ASSETS</u>	<u><u>\$782,379</u></u>	<u><u>\$365,947</u></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

BALANCE SHEET SUMMARY (Cont'd)

As at 31 March, 2004

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, 2004. The Auditors' Report on the Accounts contained the following qualification:

(1) LAND & BUILDING

- We have been unable to verify the value of land & building at \$517,557
- The title deed is in the name of the Divisional Councils and has not been transferred to the SA Branch, and
- No depreciation has been provided on buildings contrary to the Accounting Standards

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

COMMITTEE OF MANAGEMENT:


G. KANDELAARS


H. MACMULLEN

ACCOUNTING OFFICER:


J. LEE

ADELAIDE

DATED: 11th 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

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

Dear Mr Lee

Financial Return for year ending 31 March 2004 (FR2004/226)

I refer to your letter of 20 September 2004 and the financial documents enclosed. Please accept my apologies for the delayed acknowledgement. The documents have been filed.

New financial reporting requirements

As the Branch's current financial year ends shortly, the Registry will be writing to you to advise you of the new reporting requirements which now apply. I urge the Branch and its auditor to closely review these requirements as they impose new reporting obligations which must be completed within a stricter timeframe than in the past.

Our letter will summarise these requirements in more detail but if you or the auditor have any questions, please contact me on (02) 8374 6666.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Peter McKerrow'.

Peter McKerrow
for Deputy Industrial Registrar

24 March 2005