



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2004/227-[128V-CTST]

Mr Barry Riseley
Branch Secretary
Tasmanian Telecommunications & Services Branch
CEPU Communications Division
GPO Box 215C
HOBART TAS 7001

Dear Mr Riseley

**Re: CEPU Communications Division - Tasmanian Telecommunications and 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

PENNA, Belinda

From: PENNA, Belinda
Sent: Thursday, 22 April 2004 9:44 AM
To: 'cdtas'
Subject: RE: UPDATE ADDRESS

Dear Denise,

Thank you for your email. I have updated our records by deleting the GPO Box address accordingly.

Regards

Belinda Penna

-----Original Message-----

From: cdtas [mailto:cdtas@cepu.asn.au]
Sent: Wednesday, 21 April 2004 11:12 AM
To: belinda.penna@air.gov.au
Subject: UPDATE ADDRESS

Belinda

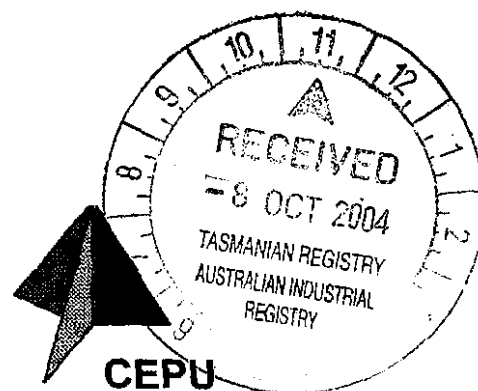
we notice that correspondence sent to Mr Barry Riseley, Branch Secretary, Tasmanian Telecommunications and Service Branch, CEPU Communications Division is still being sent to a GPO Box that we no longer have.

Can you please alter your records to our current address;

105 New Town Road
NEW TOWN 7008

Denise McNeice
62280098

**Communications Electrical
and Plumbing Union**
Communications Division
Tasmania T&S Branch



Deputy Industrial Registrar
Australian Industrial Registry,
GPO Box 1232M
Hobart

2003/2004 BRANCH AUDITED FINANCIAL STATEMENTS

Please find attached the 2003/04 audited financial reports of the Tasmanian T&S Branch of Communications Electrical and Plumbing Union, which are forwarded to your office in accordance with our obligations under the Workplace Relations Act

Yours faithfully,

Barry Riseley,
Hon. Branch Secretary
30 September 2004


105 New Town Road, New Town 7008

Phone 62280098

Fax 62287557

**CERTIFICATE IN ACCORDANCE WITH SECTION 280 OF THE
WORKPLACE RELATIONS ACT 1996**

This is to certify that the attached documents are copies of the auditors reports, accounts and statements which were presented to and adopted by a properly constituted meeting of the Branch Committee of Management of the Tasmanian Branch, T&S Group, Communications Division of CEPU on 24 September 2004 following circulation to all members of the Branch. The above information is certified as being correct as to the best of my knowledge and belief.



.....

B. L. Riseley
Branch Secretary
CEPU T&S Group
30 September 2004

GEOFF SCAIFE PTY LTD

ACN - 082 924 963

CERTIFIED PRACTISING ACCOUNTANT

127 BATHURST STREET
HOBART 7000
TELEPHONE: (03) 62 311 033
FACSIMILE: (03) 62 345 085
MOBILE: 0402 867 544
e-mail: gscaife@bigpond.com

INDEPENDENT AUDIT REPORT

TO THE MEMBERS

**Communications, Electrical and Plumbing Union
Communications Division
Telecommunications and Services Branch -Tasmania**

SCOPE

I have audited the financial statements of the Communications, Electrical and Plumbing Union - Communications Division, Telecommunications and Services Branch, Tasmania for the year ended 31 March 2004. The members of the Committee of Management are responsible for the financial statements. I have conducted an independent audit of the financial statements in order to express an opinion on them to the members of the Union

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial statements are free of misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements so as to present a view which is consistent with my understanding of the Branch's financial position, the results of its operations and its cash flows.

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

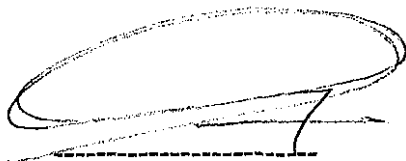
TAX AGENT

REGISTERED COMPANY AUDITOR

AUDIT OPINION

In my opinion :

- (1) The Organisation maintained satisfactory accounting records during the year, which detailed the source and nature of the income and expenditure, and
- (2) All information and explanations as required under subsection 276(2) was provided so as to enable the audit to be conducted, and
- (3) The attached accounts and statements, prepared under the historical cost convention, and in accordance with Section 274(2) of the Workplace Relations Act 1996 as amended, are properly drawn up so as to give a true and fair view of :
 - (a) The financial affairs of the branch as at 31 March 2004, and
 - (b) the income and expenditure of the branch for the year ended on that date.



G R SCAIFE
Registered Company Auditor

29 June 2004

TAX AGENT

REGISTERED COMPANY AUDITOR

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Barry Riseley and Geoffrey Roberts, being two members of the Committee of Management of the Communications, Electrical and Plumbing Union, Communications Division, Telecommunications and Services, Tasmanian Branch, do state on behalf of the Committee of Management and in accordance with a resolution passed by the Committee 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 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, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under Section 274(2) of the Workplace Relations Act 1996 (as amended) or copies of those records or documents, or copies of the rules of the organisation, have not been furnished or made available, to the members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto, or the rules of the organisation.
- IV. The Branch has complied with Section 279(1) and 279(6) of the Act in relation to the financial accounts in respect of the year ended 31 March 2003, and the Auditor's Report thereon.

B. L. Riseley (B Riseley) 3.6.04 (Date)

Geoff Roberts (G Roberts) 3/6/04 (Date)

ACCOUNTING OFFICER'S CERTIFICATE

I, Barry Riseley, being the officer responsible for keeping the accounting records of the Communications, Electrical and Plumbing Union, Communications Division, Telecommunications and Services, Tasmanian Branch, certify that as at 31 March 2004 the number of members of the branch was **244**.

In my opinion:

The attached accounts show a true and fair view of the financial affairs of the branch as at 31 March 2004.

A record has been kept of all monies paid by, or collected from, members 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.

Before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation.

With regard to funds of the organisation raised by compulsory levies or voluntary contributions from members or funds other than the General funds operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund operated.

No loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation were made to persons holding office in the organisation.

The register of members of the branch was maintained in accordance with the Act.

Signed

B. Riseley

Date

3/6/04

CEPU - T&S Tasmania Branch
105 New Town Road
NEW TOWN 7008

(TFN 42935270)

Profit & Loss [With Last Year]

April 2003 through March 2004

		This Year	Last Year
4-0000	Income		
4-1000	Members Contributions		
4-1100	Members Contributions	\$64,405.17	\$67,285.44
	Total Members Contributions	\$64,405.17	\$67,285.44
4-2000	Interest Received	\$41.53	\$13.91
	Total Income	\$64,446.70	\$67,299.35
5-0000	Cost of Sales		
	Gross Profit	\$64,446.70	\$67,299.35
6-0000	Expenses		
6-1000	Salaries/Honouraria	\$32,100.00	\$45,167.98
6-2000	Accountancy & Audit Fees	\$2,600.00	\$2,650.00
6-2100	Bank Fees & Debit Tax	\$2,655.82	\$2,164.12
6-2500	Bookeeping Fees	\$1,000.00	\$1,500.00
6-3000	Cleaning/Rubbish Removal	\$1,620.00	\$1,544.63
6-4100	Data Processing Stat/Maint Exp	\$1,000.00	\$1,000.00
6-4200	Depreciation	\$1,011.00	\$1,220.00
6-4400	Electricity & Heating	\$722.96	\$504.65
6-4600	Industrial Expenses (inc TA)	\$3,430.22	\$1,854.55
6-4700	Insurances	\$303.27	\$1,550.78
6-4900	Meeting Expenses	\$420.00	\$1,211.42
6-4950	National Council Dues	\$114.00	\$188.50
6-5000	Office Building Maintenance	\$916.47	\$334.77
6-5100	Postage & Freight	\$91.81	\$326.73
6-5110	Petty Cash Reimbursement	\$310.00	\$0.00
6-5200	Printing, Stationery & Office	\$1,073.88	\$1,218.66
6-5300	Rates & Land Tax	\$372.75	\$507.27
6-5400	Office Services & Maintenance	\$1,997.40	\$1,334.46
6-5650	Superannuation (Staff)	\$480.00	\$400.00
6-5700	Telephone/Fax	\$1,827.43	\$2,885.08
6-5800	Vehicle Expenses	\$6,859.77	\$6,402.04
	Total Expenses	\$60,906.78	\$73,965.64
	Operating Profit	\$3,539.92	-\$6,666.29
8-0000	Other Income		
8-1000	Divisional Transfer	\$47,111.76	\$0.00
	Total Other Income	\$47,111.76	\$0.00
9-0000	Other Expenses		
9-1000	Wages Arrears 02-03	\$23,912.46	\$0.00
9-2000	Long Service Leave Owing	\$23,199.30	\$0.00
	Total Other Expenses	\$47,111.76	\$0.00
	Net Profit/(Loss)	\$3,539.92	-\$6,666.29

CEPU - T&S Tasmania Branch
105 New Town Road
NEW TOWN 7008

{TFN 42935270}

Balance Sheet [Last Year Analysis]

March 2004

		This Year	Last Year
1-0000	Assets		
1-1000	Current Assets		
1-1110	Petty Cash on Hand	\$200.00	\$200.00
1-1120	Cheque Account - Working a/c	\$67,388.61	\$6,086.97
1-1122	ISCU		
1-1124	ISCU - Contingencies account	\$5,567.57	\$2,920.19
	Total ISCU	<u>\$5,567.57</u>	<u>\$2,920.19</u>
1-2000	Fixed Assets		
1-2100	Buildings		
1-2101	Buildings (105 Newtown Rd)	\$112,454.00	\$0.00
	Total Buildings	<u>\$112,454.00</u>	<u>\$0.00</u>
1-2104	Furniture & Equipment		
1-2105	Furniture & Equipment (cost)	\$36,651.44	\$36,651.44
1-2110	Acc Depreciation - F&E	-\$29,434.00	-\$28,423.00
	Total Furniture & Equipment	<u>\$7,217.44</u>	<u>\$8,228.44</u>
	Total Assets	<u>\$192,827.62</u>	<u>\$17,435.60</u>
2-0000	Liabilities		
2-0500	Current Liabilities		
2-1000	Creditors & Accruals		
2-2123	Union Fees Payable (BLR)	\$144.00	\$0.00
2-2124	APSB'S Payable	\$65.60	\$62.90
2-2125	Vehicle Payments Holding	\$493.57	-\$901.52
2-2126	Wages Payable - BLR	\$55,299.30	\$0.00
2-2127	Super Payable (BLR)	\$7,054.59	\$5,930.85
2-2128	Super Payable (BTR)	-\$240.00	-\$240.00
	Total Creditors & Accruals	<u>\$62,817.06</u>	<u>\$4,852.23</u>
2-2500	TAX Liabilities		
2-2510	GST Collected	\$1,052.00	\$148.05
2-2520	GST Paid	-\$1,449.00	-\$764.39
2-2530	PAYE tax payable	\$3,528.93	\$2,315.00
	Total TAX Liabilities	<u>\$3,131.93</u>	<u>\$1,698.66</u>
	Total Current Liabilities	<u>\$65,948.99</u>	<u>\$6,550.89</u>
	Total Liabilities	<u>\$65,948.99</u>	<u>\$6,550.89</u>
	Net Assets	<u>\$126,878.63</u>	<u>\$10,884.71</u>
3-0000	Equity		
3-5000	Current Year Earnings	\$3,539.92	-\$6,666.29
3-8000	Retained Earnings	-\$34,715.29	-\$28,049.00
3-9100	Divisional Grants (equip/veh)	\$45,600.00	\$45,600.00
3-9200	Divisional Transfer (Building)	\$112,454.00	\$0.00
	Total Equity	<u>\$126,878.63</u>	<u>\$10,884.71</u>

<p style="text-align: center;">NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2004</p>
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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These accounts have been prepared under the historical cost convention and in accordance with the accounting standards jointly issued by the Australian Accounting Professional Bodies. In particular:-

I. Basis of Accounting

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.

II. Valuation of Fixed Assets

Fixed assets are valued and shown at cost less accumulated depreciation.

III. Depreciation

Depreciation is calculated on the diminishing value method in order to write the assets off over their estimated useful life.

IV. Provision for Employee Benefits

Long Service Leave is provided for non-official employees only with one or more years service. Long Service Leave for officials is provided and payable by Federal Conference. Annual Leave is provided for all employees.

V. Income Tax

Provision for income tax is not necessary as "Trade Unions" are exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.

NOTE 2 - INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provision of sub-section (1), (2) and (3) of Section 274, which reads as follows:

I. APPLICATION FOR INFORMATION

A member of an organisation, or Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.

II. PROVISION OF INFORMATION

An organisation shall, on application made under sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.

III. FUNCTION OF REGISTRAR

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.



Australian Government
Australian Industrial Registry

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

Mr Barry Riseley
Branch Secretary
CEPU Communications Division
Tasmanian T&S Branch
105 New Town Road
NEW TOWN TAS 7008

Dear Mr Riseley

**Re: Lodgement of Financial Statements & Accounts for the CEPU Communications Division
Tasmanian Telecommunications & Services Branch for the year ended 31 March 2004
(FR2004/227)**

Receipt is acknowledged of the abovementioned financial Statements and Accounts which were lodged in the Registry on 8 October 2004.

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

Supply to Members

I note that the Secretary's Certificate, dated 30 September 2004, states that the documents were presented to the Branch Committee of Management "following circulation to all members of the Branch".

In previous years the Branch has submitted, as a part of the financial report, a copy of the signed and dated "T&S Branch Bulletin" which is sent to the members' work centres advising a copy of the accounts are attached.

If the branch employed the same method of distribution of the documents to the members this year could you please supply a copy of the Bulletin notice, or advise the date and method by which the documents were circulated to the members?

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

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

15 October 2004



Australian Government

Australian Industrial Registry

MINUTE

Contact Officer: Belinda Penna

Telephone No: 02 8374 6618

Facsimile No: 02 9380 6990

Your Reference:

My Reference: FR2004/227

Mr Barry Riseley rang in response to my letter. He advised that it was an oversight on his part that the "Bulletin" page had not been included with the other financial documents. He stated that the bulletin went out advising the members about the accounts in late August, and that he will send me a copy.

Belinda Penna

21 October 2004

CEPU Communications Division
Telecommunications & Service Group
Tasmanian Branch



To: ALL T&S Workcentres

FINANCIAL REPORTS FOR YEAR ENDED 31ST MARCH 2004

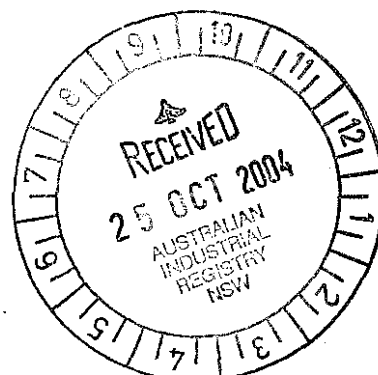
Enclosed herein are the audited financial accounts of the Tasmanian T&S Branch of the CEPU for the financial year ending 31 March 2004.

Members are advised that the accounts will be considered, for adoption or otherwise, at a Meeting of the Branch to be held during September 2004.

Should there be any question, or questions that you would like to raise in respect of the financial statements, then the Branch Office may be contacted and we would be pleased to assist with any enquiries.

You attention is specifically drawn to the provision detailed in "Note 2 – Information to be provided to Members or Registrar" which forms part of the financial reports provided

Barry Riseley
Honorary Branch Secretary
30 August 2004



GEOFF SCAIFE PTY LTD

ACN - 082 924 963

CERTIFIED PRACTISING ACCOUNTANT

127 BATHURST STREET

HOBART 7000

TELEPHONE: (03) 62 311 033

FACSIMILE: (03) 62 345 085

MOBILE: 0402 867 544

e-mail: gscaife@bigpond.com

INDEPENDENT AUDIT REPORT

TO THE MEMBERS

**Communications, Electrical and Plumbing Union
Communications Division
Telecommunications and Services Branch -Tasmania**

SCOPE

I have audited the financial statements of the Communications, Electrical and Plumbing Union - Communications Division, Telecommunications and Services Branch, Tasmania for the year ended 31 March 2004. The members of the Committee of Management are responsible for the financial statements. I have conducted an independent audit of the financial statements in order to express an opinion on them to the members of the Union

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial statements are free of misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements so as to present a view which is consistent with my understanding of the Branch's financial position, the results of its operations and its cash flows.

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

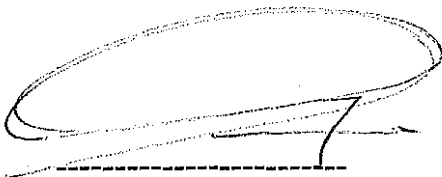
TAX AGENT

REGISTERED COMPANY AUDITOR

AUDIT OPINION

In my opinion :

- (1) The Organisation maintained satisfactory accounting records during the year, which detailed the source and nature of the income and expenditure, and
- (2) All information and explanations as required under subsection 276(2) was provided so as to enable the audit to be conducted, and
- (3) The attached accounts and statements, prepared under the historical cost convention, and in accordance with Section 274(2) of the Workplace Relations Act 1996 as amended, are properly drawn up so as to give a true and fair view of :
 - (a) The financial affairs of the branch as at 31 March 2004, and
 - (b) the income and expenditure of the branch for the year ended on that date.



G R SCAIFE
Registered Company Auditor

29 June 2004

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Barry Riseley and Geoffrey Roberts, being two members of the Committee of Management of the Communications, Electrical and Plumbing Union, Communications Division, Telecommunications and Services, Tasmanian Branch, do state on behalf of the Committee of Management and in accordance with a resolution passed by the Committee 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 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, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under Section 274(2) of the Workplace Relations Act 1996 (as amended) or copies of those records or documents, or copies of the rules of the organisation, have not been furnished or made available, to the members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto, or the rules of the organisation.
- IV. The Branch has complied with Section 279(1) and 279(6) of the Act in relation to the financial accounts in respect of the year ended 31 March 2003, and the Auditor's Report thereon.

B. L. Riseley (B Riseley) 3.6.04 (Date)

Geoff Roberts (G Roberts) 3/6/04 (Date)

ACCOUNTING OFFICER'S CERTIFICATE

I, Barry Riseley, being the officer responsible for keeping the accounting records of the Communications, Electrical and Plumbing Union, Communications Division, Telecommunications and Services, Tasmanian Branch, certify that as at 31 March 2004 the number of members of the branch was **244**.

In my opinion:

The attached accounts show a true and fair view of the financial affairs of the branch as at 31 March 2004.

A record has been kept of all monies paid by, or collected from, members 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.

Before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation.

With regard to funds of the organisation raised by compulsory levies or voluntary contributions from members or funds other than the General funds operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund operated.

No loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation were made to persons holding office in the organisation.

The register of members of the branch was maintained in accordance with the Act.

Signed B. Riseley

Date 3/6/04

CEPU - T&S Tasmania Branch
105 New Town Road
NEW TOWN 7008

{TFN 42935270}

Profit & Loss [With Last Year]

April 2003 through March 2004

		This Year	Last Year
4-0000	Income		
4-1000	Members Contributions		
4-1100	Members Contributions	\$64,405.17	\$67,285.44
	Total Members Contributions	\$64,405.17	\$67,285.44
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	Total Income	\$64,446.70	\$67,299.35
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6-5650	Superannuation (Staff)	\$480.00	\$400.00
6-5700	Telephone/Fax	\$1,827.43	\$2,885.08
6-5800	Vehicle Expenses	\$6,859.77	\$6,402.04
	Total Expenses	\$60,906.78	\$73,965.64
	Operating Profit	\$3,539.92	-\$6,666.29
8-0000	Other Income		
8-1000	Divisional Transfer	\$47,111.76	\$0.00
	Total Other Income	\$47,111.76	\$0.00
9-0000	Other Expenses		
9-1000	Wages Arrears 02-03	\$23,912.46	\$0.00
9-2000	Long Service Leave Owing	\$23,199.30	\$0.00
	Total Other Expenses	\$47,111.76	\$0.00
	Net Profit/(Loss)	\$3,539.92	-\$6,666.29

CEPU - T&S Tasmania Branch

105 New Town Road

NEW TOWN 7008

{TFN 42935270}

Balance Sheet [Last Year Analysis]

March 2004

	This Year	Last Year
1-0000 Assets		
1-1000 Current Assets		
1-1110 Petty Cash on Hand	\$200.00	\$200.00
1-1120 Cheque Account - Working a/c	\$67,388.61	\$6,086.97
1-1122 ISCU		
1-1124 ISCU - Contingencies account	\$5,567.57	\$2,920.19
Total ISCU	\$5,567.57	\$2,920.19
1-2000 Fixed Assets		
1-2100 Buildings		
1-2101 Buildings (105 Newtown Rd)	\$112,454.00	\$0.00
Total Buildings	\$112,454.00	\$0.00
1-2104 Furniture & Equipment		
1-2105 Furniture & Equipment (cost)	\$36,651.44	\$36,651.44
1-2110 Acc Depreciation - F&E	-\$29,434.00	-\$28,423.00
Total Furniture & Equipment	\$7,217.44	\$8,228.44
Total Assets	\$192,827.62	\$17,435.60
2-0000 Liabilities		
2-0500 Current Liabilities		
2-1000 Creditors & Accruals		
2-2123 Union Fees Payable (BLR)	\$144.00	\$0.00
2-2124 APSBS Payable	\$65.60	\$62.90
2-2125 Vehicle Payments Holding	\$493.57	-\$901.52
2-2126 Wages Payable - BLR	\$55,299.30	\$0.00
2-2127 Super Payable (BLR)	\$7,054.59	\$5,930.85
2-2128 Super Payable (BTR)	-\$240.00	-\$240.00
Total Creditors & Accruals	\$62,817.06	\$4,852.23
2-2500 TAX Liabilities		
2-2510 GST Collected	\$1,052.00	\$148.05
2-2520 GST Paid	-\$1,449.00	-\$764.39
2-2530 PAYE tax payable	\$3,528.93	\$2,315.00
Total TAX Liabilities	\$3,131.93	\$1,698.66
Total Current Liabilities	\$65,948.99	\$6,550.89
Total Liabilities	\$65,948.99	\$6,550.89
Net Assets	\$126,878.63	\$10,884.71
3-0000 Equity		
3-5000 Current Year Earnings	\$3,539.92	-\$6,666.29
3-8000 Retained Earnings	-\$34,715.29	-\$28,049.00
3-9100 Divisional Grants (equip/veh)	\$45,600.00	\$45,600.00
3-9200 Divisional Transfer (Building)	\$112,454.00	\$0.00
Total Equity	\$126,878.63	\$10,884.71

<p style="text-align: center;">NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2004</p>
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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These accounts have been prepared under the historical cost convention and in accordance with the accounting standards jointly issued by the Australian Accounting Professional Bodies. In particular:-

I. Basis of Accounting

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.

II. Valuation of Fixed Assets

Fixed assets are valued and shown at cost less accumulated depreciation.

III. Depreciation

Depreciation is calculated on the diminishing value method in order to write the assets off over their estimated useful life.

IV. Provision for Employee Benefits

Long Service Leave is provided for non-official employees only with one or more years service. Long Service Leave for officials is provided and payable by Federal Conference. Annual Leave is provided for all employees.

V. Income Tax

Provision for income tax is not necessary as "Trade Unions" are exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.

NOTE 2 - INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provision of sub-section (1), (2) and (3) of Section 274, which reads as follows:

I. APPLICATION FOR INFORMATION

A member of an organisation, or Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.

II. PROVISION OF INFORMATION

An organisation shall, on application made under sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.

III. FUNCTION OF REGISTRAR

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.



Australian Government
Australian Industrial Registry

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

Mr Barry Riseley
Branch Secretary
CEPU Communications Division
Tasmanian T&S Branch
105 New Town Road
NEW TOWN TAS 7008

Dear Mr Riseley

**Re: Lodgement of Financial Statements & Accounts for the CEPU Communications Division
Tasmanian Telecommunications & Services Branch for the year ended 31 March 2004
(FR2004/227)**

Receipt is acknowledged of the abovementioned financial Statements and Accounts which were lodged in the Registry on 8 October 2004.

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

Supply to Members

I note that the Secretary's Certificate, dated 30 September 2004, states that the documents were presented to the Branch Committee of Management "following circulation to all members of the Branch".

In previous years the Branch has submitted, as a part of the financial report, a copy of the signed and dated "T&S Branch Bulletin" which is sent to the members' work centres advising a copy of the accounts are attached.

If the branch employed the same method of distribution of the documents to the members this year could you please supply a copy of the Bulletin notice, or advise the date and method by which the documents were circulated to the members?

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

Yours sincerely,

Belinda Penna

Belinda Penna
for Deputy Industrial Registrar

15 October 2004

HELLO BELINDA
PSE FIND COPIES, AT
NEWCASTLE, ATTACHED
[Signature]



Australian Government

Australian Industrial Registry

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

Mr Barry Riseley
Branch Secretary
Tasmanian T&S Branch
CEPU Communications Division
105 New Town Road
NEW TOWN TAS 7008

Dear Mr Riseley

**Re: Lodgement of Financial Statements & Accounts for the CEPU Communications Division
Tasmanian Telecommunications & Services Branch for the year ended 31 March 2004
(FR2004/227)**

Thank you for your response to my letter of 15 October 2004. The additional information you have forwarded confirms the supply of the documents to the members of the branch.

Following the receipt of this information the documents have now been filed, and may be viewed on the internet at www.e-airc.gov.au/128vctst/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.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

25 October 2004