



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

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

**Ref: FR2006/217 [128V-CTST]**

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

Dear Mr Riseley

**Financial Return - year ending 31 March 2006**

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

**New legislation**

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

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'<sup>1</sup>). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

**The key differences under the new legislation affecting financial returns are:**

- a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)
- a greater emphasis given to Australian Accounting Standards
- the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)
- extensions of time are limited to one month
- restructured penalty provisions involving more extensive use of Civil Penalties
- the introduction of the Industrial Registrar's Reporting Guidelines
- organisations and their branches to report according to their financial structures, known as 'reporting units'.

We recommend you discuss the new requirements with your accountant or auditor.

<sup>1</sup> Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

## Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as “*reporting units*”. Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation is divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

## Industrial Registrar’s Guidelines

The Industrial Registrar’s reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit’s economic support of, or economic dependency on, other reporting units of the organisation.

## Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar’s Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

## Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor’s Report, comprise the reporting unit’s financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar’s Reporting Guidelines. The GPFR consists of:

Financial Statements containing:

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

Notes to the Financial Statements containing:

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

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

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

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

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

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

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

### **The Auditor**

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

### **Informing Your Members**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Complying with time limits**

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

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

### **Extensions of Time**

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

### **Reduced Reporting Requirements**

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

### **Contact the Registry**

We encourage you to contact the Registry on (02) 8374 6666 as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

## Information on AIRC Website

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

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely



For Deputy Industrial Registrar  
4 April 2006



**Documents Checklist**

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
<b>1</b>	<b>General Purpose Financial Report</b>	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
<b>2</b>	<b>Committee of Management Statement</b>	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
<b>3</b>	<b>Auditor's Report</b>	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
<b>4</b>	<b>Operating Report</b>	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
<b>5</b>	<b>Concise report*</b>	
<b>6</b>	<b>Certificate of Secretary or other Authorised Officer</b>	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

\* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

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

- (a) the financial statements and notes comply\* with the Australian Accounting Standards;
- (b) the financial statements and notes comply\* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view\* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds\* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the committee of management were held\* in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (ii) the financial affairs of the reporting unit have been\* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the reporting unit have been\* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been\* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been\* furnished to the member or Registrar; and
  - #(vi) there has been\* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: *[name of designated officer per section 243 of the RAO Schedule]*

Title of Office held:

Signature:

Date:

\* *Where compliance or full compliance has not been attained - set out details of non compliance instead.*

# *Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."*



**Certificate of Secretary or other Authorised Officer<sup>1</sup>**

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]<sup>2</sup>*, referred to in s268 of the RAO Schedule; and
- that the *[full report **OR** concise report]<sup>3</sup>*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members **OR** the last of a series of general meetings of members **OR** a meeting of the committee of management]<sup>3</sup>* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

<sup>1</sup>*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

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

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

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

## **PENNA, Belinda**

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**From:** PENNA, Belinda  
**Sent:** Thursday, 17 August 2006 10:28 AM  
**To:** 'briseley@bigpond.net.au'  
**Subject:** Financial Return - CEPU Telecommunications & Services Branch Tasmania

**Attachments:** CTST Courtesy letter April 2006.pdf; Ltr re 2005 Return.pdf

Dear Mr Riseley,

I reference to your telephone call this morning, please find attached scanned copies of the two letters sent to you by the Registry, as discussed.



CTST Courtesy  
letter April 200...



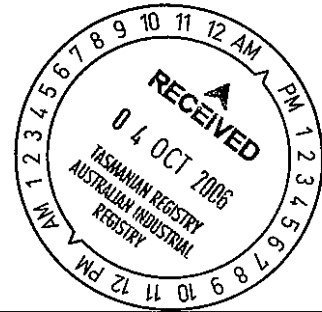
Ltr re 2005  
Return.pdf (62 KB..)

An example of the statement required about consistent record keeping can be found at Attachment C, point (e)(iv) of the letter of April 2006.

Hoping these are of assistance to you. If you have any enquires about the letters please contact me on the number below.

Regards

*Belinda Penna*  
*NSW Registry Team*  
*Australian Industrial Registry*  
belinda.penna@air.gov.au  
(02) 8374 6618



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## COMMUNICATIONS DIVISION

Tasmanian Telecommunications & Services Branch

Deputy Industrial Registrar  
Australian Industrial Registry  
GPO Box 1232M  
Hobart

### **2005/2006 TASMANIAN T&S BRANCH AUDITED FINANCIAL STATEMENTS**

Please find attached the 2005/2006 audited financial statements of the Tasmanian T&S Branch of The Communications, Electrical and Plumbing Union, in accordance with our obligations under the Workplace Relations Act 1996.

Yours faithfully,

A handwritten signature in black ink, appearing to read "B. L. Riseley", with a horizontal line underneath.

Barry Riseley  
Honorary Branch Secretary.

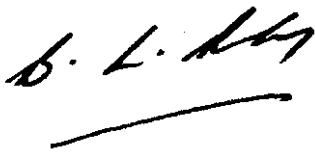
29 September 2006

**Communications, Electrical and Plumbing Union  
(CEPU)  
Communications Division – Tasmanian  
Telecommunications & Services Branch  
Year Ended 31st March 2006**

**Financial Accounts for the year ended 31st March  
2006**

I, Barry Riseley, being the Honorary Branch Secretary of the CEPU Communications Division (Telecommunications & Services) Tasmanian Branch certify that;

- the attached accounts are a true audited copy of the accounts, referred to in s268 of the RAO Schedule; and provide to members;
- the full report was provided to members on 31<sup>st</sup> August 2006; and
- the full report was presented to the second meeting held on 28<sup>th</sup> September 2006 of the Branch in accordance with section 266 of the RAO Schedule.



Barry Riseley  
Honorary Branch Secretary

Date 29 September 2006



## GENERAL MEETING NOTICE

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### COMMUNICATIONS DIVISION

Tasmanian Telecommunications &  
Services Branch

#### ATTENTION: ALL T&S BRANCH MEMBERS

Attached for your information is the complete audited financial reports of the Tasmanian T&S Branch for the 2005/2006 Branch Financial Year.

This report will be put for adoption at a General Meeting at the Branch offices, 105 New Town Road, New Town, commencing at 5.15 Pm on:  
**Thursday 28 September 2006**

Yours faithfully,

Barry Riseley  
Honorary Branch Secretary.  
31 August 2006



**COMMUNICATIONS  
DIVISION**

Tasmanian Telecommunications &  
Services Branch

**Tasmanian T&S  
Branch**

**AUDITED  
FINANCIAL  
REPORTS**

**2005/2006**

# **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: [gscaille@bigpond.com](mailto:gscaille@bigpond.com)

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## **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 2006. 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.

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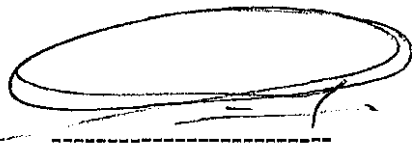
TAX AGENT

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 the Workplace Relations Act 1996, in subsection 257(5) of the RAO Schedule 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 the Workplace Relations Act 1996, in Section 272 of the RAO Schedule, 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 2006, and
  - (b) the income and expenditure of the branch for the year ended on that date.



**G R SCAIFE**  
Registered Company Auditor

**31 August 2006**



**NOTES TO AND FORMING PART OF THE  
FINANCIAL ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2006**

**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 -- SECTION 272 NOTICE  
INFORMATION TO BE PROVIDED TO MEMBER OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of the members is drawn to the provision of sub-section (1), (2) and (3) of Section 272 of the Registration and Accountability of Organisations Schedule (Schedule 1B to the Workplace Relations Act 1996) which reads as follows:-

- (1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

## **COMMUNICATIONS, ELECTRICAL AND PLUMBING UNION**

**Communications Division, Tasmanian Telecommunications and Services  
Branch**

### **Operating Report 2006**

In accordance with Sec. 254 of the Workplace Relations Act 1996 ("the Act"), your Committee of Management report as follows:

#### **Principal Activities**

The principal activity of the Branch during the year was that of a registered trade union. No significant change occurred in the nature of those activities during the year.

#### **Operating Result**

The operating result of the Branch for the year ended 31 March 2006 was a profit of \$9615.90. No provision for tax was necessary, as the Branch is considered exempt.

#### **Significant Changes**

Nil

#### **Rights of Members**

Subject to the rules of the organisation and Sec. 174 of the Act, members have the right to resign from membership of the Branch by written notice addressed to and delivered to the Secretary of the Branch.

#### **Other Prescribed Information**

In accordance with Regulation 159 of the Workplace Relations (Registration & Accountability of Organisations) Regulations -

- (a) the number of persons that were at the end of the financial year recorded in the register of members for Sec. 230 of the RAO Schedule and who are taken to be members of the Branch under Sec. 244 of the RAO Schedule was 210;
- (b) the number of persons who were at the end of the financial year employees of the Branch including both full time and part time employees measured on a full-time equivalent basis was 0.5; and,

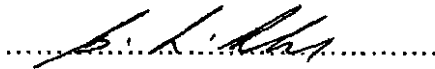
(c) The names of those who have been members of the Committee of Management of the Branch at any time during the financial year and the periods for which he or she held office were -

Geoff Roberts, Peter Doody, Phil Dobber, Roland Alger, Shane Lidster and Barry Riseley, all of whom held office continuously in the period 1 April 2005 till 31 March 2006.

**Other Relevant Information**

Nil

**Signed for and on behalf of the Committee  
of Management**

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B. L. Riseley  
Honorary Branch Secretary  
30 August 2006

**Communications, Electrical and Plumbing Union**  
**(CEPU)**

Communications Division – Telecommunications and Services Branch -  
Tasmania

**Year Ended 31st March 2006**

**Committee of Management Statement**

On 30<sup>th</sup> August 2006 the Committee of Management of the Communications, Electrical and Plumbing Union (CEPU) Communications Division - Postal and Telecommunications Branch – Tasmania passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit for the financial year ended 31<sup>st</sup> March 2006.

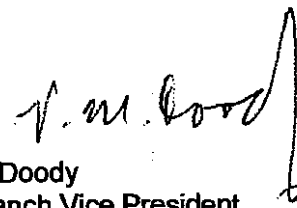
The Committee of Management declares in relation to the GPFR that in its opinion:

1. the financial statements and notes comply with the Australian Accounting Standards;
2. the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
3. the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
4. there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
5. during the financial year to which the GPFR relates and since the end of that year:
  - a. meetings of the committee of management were held in accordance with the rules of the organisation; and
  - b. the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation; and
  - c. the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - d. the financial records of the Branch have been kept, as far as practicable, in a consistent manner to each of the other reporting units of CEPU; and
  - e. all information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
  - f. No orders have been made by the Commission under section 273 of the RAO Schedule during the period.

**For Committee of Management**

  
Geoff Roberts

Title of Office held: Branch President  
30/8/2005

  
Peter Doody  
Branch Vice President  
30/8/2005

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

{TFN 42935270}

**Profit & Loss [With Last Year]**

**April 2005 through March 2006**

	This Year	Last Year
<b>Income</b>		
Members Contributions		
Members Contributions	\$71,050.66	\$69,641.05
Suspense	\$0.00	\$0.00
<b>Total Members Contributions</b>	<b>\$71,050.66</b>	<b>\$69,641.05</b>
Interest Received	\$43.86	\$284.94
Sundry Collections	\$409.73	\$0.00
Printing Sales (net of S/Tax)	\$0.00	\$0.00
<b>Total Income</b>	<b>\$71,504.25</b>	<b>\$69,925.99</b>
<b>Cost of Sales</b>		
Sales Tax	\$0.00	\$0.00
<b>Total Cost of Sales</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Gross Profit</b>	<b>\$71,504.25</b>	<b>\$69,925.99</b>
<b>Expenses</b>		
Salaries/Honouraria	\$29,500.00	\$34,872.30
Salaries - Office	\$0.00	\$0.00
Accountancy & Audit Fees	\$2,640.00	\$2,750.00
Bad Debts Provision	\$0.00	\$0.00
Bank Fees & Debit Tax	\$972.57	\$1,231.20
Ballot Expenses	\$0.00	\$0.00
Bookkeeping Fees	\$1,500.00	\$1,500.00
Cleaning/Rubbish Removal	\$2,183.57	\$1,097.19
Dues Collection Expenses	\$0.00	\$0.00
Data Processing Stat/Maint Exp	\$1,525.30	\$1,250.00
Depreciation	\$711.00	\$855.00
Education Exp & Ref Books	\$0.00	\$0.00
Electricity & Heating	\$350.00	\$786.31
Fringe Benefits Tax	\$0.00	\$0.00
GST Provisioning	\$0.00	\$0.00
Honouraria & Exp. Allow	\$0.00	\$0.00
Industrial Expenses (inc TA)	\$3,740.00	\$7,212.00
Insurances	\$1,312.15	\$1,971.43
MLPMC	\$0.00	\$0.00
Meeting Expenses	\$824.69	\$952.00
National Council Dues	\$668.50	\$126.50
Office Building Maintenance	\$1,362.34	\$209.68
Postage & Freight	\$0.00	\$275.50
Petty Cash Reimbursement	\$0.00	\$0.00
Printing, Stationery & Office	\$2,699.58	\$3,364.08
Rates & Land Tax	\$297.50	\$289.00
Office Services & Maintenance	\$1,796.41	\$4,629.26
Sundry Expenses	\$0.00	\$0.00
Subscriptions & Affil	\$0.00	\$0.00
Superannuation (Staff)	\$2,605.00	\$480.00
Telephone/Internet	\$3,306.82	\$3,815.01
Training	\$0.00	\$0.00
Vehicle Expenses	\$3,892.92	\$6,548.62
Suspense	\$0.00	\$0.00
DEBIT	\$0.00	\$0.00
<b>Total Expenses</b>	<b>\$61,888.35</b>	<b>\$74,215.08</b>

**CEPU - T&S Tasmania Branch**

**Profit & Loss [With Last Year]**

**April 2005 through March 2006**

	<b>This Year</b>	<b>Last Year</b>
Operating Profit	<u>\$9,615.90</u>	<u>-\$4,289.09</u>
Other Income		
Divisional Transfer	\$0.00	\$0.00
Total Other Income	<u>\$0.00</u>	<u>\$0.00</u>
Other Expenses		
Wages Arrears 02-03	\$0.00	\$0.00
Long Service Leave Owing	\$0.00	\$0.00
Total Other Expenses	<u>\$0.00</u>	<u>\$0.00</u>
Net Profit/(Loss)	<u>\$9,615.90</u>	<u>-\$4,289.09</u>

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

{TFN 42935270}

**Balance Sheet [Last Year Analysis]**

**March 2006**

	<b>This Year</b>	<b>Last Year</b>
<b>Assets</b>		
<b>Current Assets</b>		
Petty Cash on Hand	\$200.00	\$200.00
Cheque Account - Working a/c	\$15,652.10	\$12,258.93
ISCU	\$7,149.15	\$8,005.86
Salary Payable - BLR	\$0.00	\$0.00
Salary Payable - BTR	\$0.00	\$0.00
Various Debtors	\$0.00	\$4,550.00
Reimb due from Div Office	\$0.00	\$0.00
Cash Drawer	\$0.00	\$0.00
<b>Fixed Assets</b>		
Buildings	\$410,000.00	\$410,000.00
Furniture & Equipment	\$5,651.44	\$6,362.44
Motor Vehicles	\$0.00	\$0.00
Capital (Current Year)	\$0.00	\$0.00
<b>Total Assets</b>	<b>\$438,652.69</b>	<b>\$441,377.23</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Payroll Liabilities	\$8,901.25	\$6,740.25
TAX Liabilities	\$0.00	\$14,501.44
<b>Total Current Liabilities</b>	<b>\$8,901.25</b>	<b>\$21,241.69</b>
<b>Total Liabilities</b>	<b>\$8,901.25</b>	<b>\$21,241.69</b>
<b>Net Assets</b>	<b>\$429,751.44</b>	<b>\$420,135.54</b>
<b>Equity</b>		
Current Year Earnings	\$9,615.90	-\$4,289.09
Retained Earnings	-\$35,464.46	-\$31,175.37
Divisional Grants (equip/veh)	\$45,600.00	\$45,600.00
Divisional Transfer (Building)	\$112,454.00	\$112,454.00
Revaluation Reserve	\$297,546.00	\$297,546.00
<b>Total Equity</b>	<b>\$429,751.44</b>	<b>\$420,135.54</b>



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

{TFN 42935270}

**Statement of Cash Flow**

**April 2005 through March 2006**

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**Cash Flow from Operating Activities**

Net Income	\$9,615.90	
Various Debtors	\$4,550.00	
Acc Depreciation - F&E	\$711.00	
Union Fees Payable (BLR)	-\$444.00	
Super Payable (BLR)	\$2,025.00	
Super Payable (BTR)	\$580.00	
PAYE tax payable	-\$14,501.44	
Net Cash Flows from Operating Activities		\$2,536.46
<b>Cash Flow from Investing Activities</b>		
Net Cash Flows from Investing Activities		\$0.00
<b>Cash Flow from Financing Activities</b>		
Net Cash Flows from Financing Activities		\$0.00
Net Increase/Decrease for the period		\$2,536.46
Cash at the Beginning of the period		\$20,264.79
Cash at the End of the period		<u>\$22,801.25</u>



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

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

Mr Barry Risely  
Branch Secretary, Tasmanian Telecommunications & Services Branch  
CEPU  
105 New Town Road  
NEW TOWN TAS 7008

Dear Mr Riseley

**Re: Lodgement of Financial Statements and Accounts –  
CEPU Communications Division, Tasmanian Telecommunications & Services Branch –  
for year ending 31 March 2006 (FR2006/217)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 4 October 2006.

Before being able to finalise the processing of the above documents, I need to obtain a full copy of the auditor's report prepared by Geoff Scaife Pty Ltd. Unfortunately, the only page we appear to have received is the first page setting out a preliminary paragraph under the heading "scope". Page(s) containing the auditor's actual opinion, signature and date were omitted from the documents lodged or have been misplaced.

Also only one page of Notes to the Accounts was included. I am uncertain whether any more pages of Notes were prepared.

I would very much appreciate it if you could provide the Registry with the full document comprising the auditor's report and any additional pages of Notes if this is relevant.

Please send the material by post to the Australian Industrial Registry at the letterhead address given above, to my attention, or if it is more convenient, send it electronically to me at my email address [stephen.kellett@air.gov.au](mailto:stephen.kellett@air.gov.au).

If you wish to clarify any aspect, please feel free to contact me any time Mondays to Wednesdays on 0429 462 979.

Yours sincerely,

A handwritten signature in black ink that reads 'Stephen Kellett'.

Stephen Kellett  
Statutory Services Branch

17 October 2006



**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 Barry Risely  
Branch Secretary, Tasmanian Telecommunications & Services Branch  
CEPU  
105 New Town Road  
NEW TOWN TAS 7008

Dear Mr Riseley

**Re: Lodgement of Financial Statements and Accounts –  
CEPU Communications Division, Tasmanian Telecommunications & Services Branch –  
for year ending 31 March 2006 (FR2006/217)**

Thank you for forwarding a copy of the abovementioned financial statements and accounts which I received on 25 October 2006.

The documents appear to meet the legislative requirements, and they have now been filed. No further action is required.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Stephen Kellett', with a long horizontal flourish extending to the right.

Stephen Kellett  
Statutory Services Branch

25 October 2006