

Australian Government

#### Australian Industrial Registry

Level 5, 11 Exhibition Street Melbourne, VIC 3000 GPO Box 1994, Melbourne, VIC 3001 Telephone: (03) 8661 7817 Fax: (03) 9655 0410

Kyle Kutasi Secretary The National Electrical Contractors Association Western Australia Chapter PO Box 401 WEST PERTH WA 6005

By email: kkutasi@neca.asn.au

Dear Mr Kutasi,

#### Re: Applications for certificates stating financial affairs of Branch are encompassed by financial affairs of associated State body For years ended 30 June 2005, 2006, 2007 and 2008

I refer to your applications pursuant to s269 of Schedule 1 of the *Workplace Relations Act 1996*, lodged in the Industrial Registry on 21 August and 26 September 2008, in respect of the Western Australia Chapter of The National Electrical Contractors Association for the financial years ended 30 June 2005, 2006, 2007 and 2008.

I note from our records that repeated efforts had been made by this office to secure lodgement of the financial reports of the Chapter for the years ended 30 June 2005, 2006 and 2007 and are significantly overdue. While section 269 does not contain any express provisions for retrospective operation in relation to obligations of a reporting unit that had arisen in respect of previous financial years, I am prepared to consider exercise of the power provided under section 269 in relation to the earlier financial years noted in the applications.

I have granted the applications in relation to the financial years ended 30 June 2005, 2006, 2007 and 2008. My certificate is enclosed.

Although I have granted the applications, I am not obliged to do so. The reporting unit must ensure that any future applications are made to a Registrar within the legislative timeframe.

Yours sincerely

T. Nassios DEPUTY INDUSTRIAL REGISTRAR

1 October 2008

#### <u>WORKPLACE RELATIONS ACT 1996</u> s.269(2)(a) RAO Schedule Reporting unit's financial affairs encompassed by associated State body

#### The National Electrical Contractors Association

#### CERTIFICATE

On 21 August and 26 September 2008 applications were made under s269(2)(a) of Schedule 1 of the *Workplace Relations Act 1996* ("the RAO Schedule") by the Western Australia Chapter ("the Chapter") of the abovenamed organisation for certificates stating that the financial affairs of the Chapter are encompassed by the financial affairs of The Electrical and Communications Association of Western Australia (Union of Employers)("the Association"), an associated State body, in respect of the financial years ending 30 June 2005, 2006, 2007 and 2008.

On 21 August and 26 September 2008, the Chapter lodged a copy of the audited accounts of the Association with the Industrial Registry.

I am satisfied that the Association:

- is registered under the Industrial Relations Act 1979 (WA), a prescribed State Act; and
- is, or purports to be, composed of substantially the same members as the Chapter; and
- has, or purports to have, officers who are substantially the same as designated officers in relation to the Chapter; and
- is an associated State body.

I am further satisfied that:

- the Association has in accordance with prescribed State legislation, prepared accounts, had those
  accounts audited, provided a copy of the audited accounts to its members and lodged the accounts
  with the relevant State authority; and
- any members of the Chapter who are not also members of the Association have been provided with copies of the accounts at substantially the same time as the members of the Chapter who are members of the Association.

I am satisfied that the financial affairs of the Chapter in respect of the financial year ending 30 June 2005, 2006, 2007 and 2008, are encompassed by the financial affairs of the Association and I certify accordingly under s269(2)(a) of the RAO Schedule.

T. Nassios DEPUTY INDUSTRIAL REGISTRAR 1 October 2008

FR 2005/293



Western Australia chapter | national electrical and communications association ABN 19 295 806 769 22 Prowse Street, West Perth Western Australia 6005 PO Box 401, West Perth, Western Australia 6005 telephone +61 8 9321 8637 facsimile +61 8 9481 4552 email necawa@neca.asn.au website www.neca.asn.au/wa

21 August 2008

The Industrial Registrar Attn: Robert Pfeiffer Statutory Services Branch Australian Industrial Registry GPO Box 1994S MELBOURNE VIC 3001

Dear Mr Pfeiffer,

#### Re: National Electrical Contractors Association, The-Western Australia Chapter Outstanding Financial Documents - *Workplace Relations Act 1996* Ref: FR2007/450-[233V-WA]

I refer to your letter dated 31 July 2008.

The National Electrical Contractors Association, Western Australia Chapter makes application pursuant to Section 269 of Schedule 1 of the *Workplace Relations Act 1996* to be taken to have satisfied Part 3 of Schedule 1 for the financial year ending **30 June 2005**.

#### Relief Sought

- That the Registrar issue a certificate stating that the financial affairs of the Reporting Unit are encompassed by the financial affairs of the associated State body.
- That the Reporting Unit is taken to have satisfied Part 3 of Schedule 1 of the Workplace Relations Act 1996.

#### **Grounds and Reasons**

Section 269 of Schedule 1 applies to The National Electrical Contractors Association, Western Australia Chapter (the 'Reporting Unit') on the following basis:

- 1. The Electrical & Communications Association of Western Australia (the 'associated State body') is registered as an industrial organisation pursuant to the *Industrial Relations Act 1979 (WA)*.
- 2. The associated State body is composed of substantially the same members as the Reporting Unit.
- 3. The officers of the associated State body are substantially the same as the officers of the Reporting Unit.

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Western Australia

The Reporting Unit is taken to have satisfied Part 3 of Schedule 1 on the following basis:

- a) The associated State body has, in accordance with the *Industrial Relations Act 1979* (*WA*) prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members, and lodged the audited accounts with the Western Australian Industrial Registry;
- b) A copy of the audited accounts are attached hereto (See Annexure 1);
- c) All the members of the Reporting Unit and the associated State body, at substantially the same time, have been provided a copy of the Auditor's Report, Balance Sheet and Statement of Income and Expenditure, free of charge, in accordance with Division 4 of the *Industrial Relations Act 1979 (WA)*; and
- d) All members of the Reporting Unit have been provided with a copy of the Operating Report. A copy of the Operating Report is attached hereto (See Annexure 2).

The National Electrical Contractors Association, Western Australia Chapter submits that based on the grounds and reasons stated herein and the supporting documentation, the Branch satisfies section 269 of Schedule 1 and consequently seeks the relief as sought.

Should you wish to discuss this or any other matter, please do not hesitate to contact this office at any time.

Regards,

Kyle Kutasi Secretary

**ANNEXURE 1** 

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# THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION OF WESTERN AUSTRALIA

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# FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2005

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#### SCOPE

We have audited the attached special purpose financial report of the Electrical and Communications Association of Western Australia year ended 30<sup>th</sup> June 2005, comprising the following: -

Electrical Contractors Association

Electrical Contractors Association Severance Scheme

Detailed Statement of Income & Expenditure Summary Statement of Income & Expenditure Balance Sheet Statement of Cash Flows Notes to and forming part of the Accounts Detailed Statement of Income & Expenditure Balance Sheet Notes to and forming part of the Accounts

The Committee is responsible for the preparation and presentation of the financial report and the information contained therein, and has determined that the basis of accounting used is appropriate to the needs of the members.

We have conducted an independent audit of the financial report in order to express an opinion on it to the members. No opinion is expressed as to whether the basis of accounting used is appropriate to the needs of the members.

The special purpose financial report has been prepared for distribution to the members of the Association for the purpose of fulfilling the Committee's accountability requirements. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates, to any person other than the members, or of any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with the Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion as to whether in all material respects, the financial report is presented fairly in accordance with the requirements of the Industrial Relations Act 1979.

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

#### AUDIT OPINION

In our opinion the financial report of Electrical and Communications Association of Western Australia presents fairly the assets and liabilities as at 30<sup>th</sup> June 2005 and the income and expenditure and cash flows of the Association for the period then ended in accordance with the requirements of the Industrial Relations Act 1979 and the basis of accounting described in Note 1 to the financial statements.

**U-LI CHEONG** 

9 September 2005

#### **DETAILED STATEMENT OF INCOME & EXPENDITURE**

# FOR THE YEAR ENDED 30TH JUNE 2005

INCOME	2005	2004
	\$	\$
Clothing Sales	79,545	57,374
Commissions	92,537	76,857
Stationery	7,493	6,100
Interest Received	31,058	25,236
SAA Publications	82,984	71,468
Rent	105,600	105,600
Social Revenue	93,289	65,154
Subscriptions	357,044	319,229
Safety Manuals	0	672
Profit on sale of asset	4,064	D
Redundancy – Admin Fee	33,000	33,000
Severance Scheme – Admin Fee	33,000	33,000
Account Services – College of Electrical Training	60,000	48,000
Severance Payment Scheme	4,750	0
Electrical Group Training – Consultancy Fee	17,600	11,000
Marketing Services - recoup	6,504	19,454
Sundry	3,375	9,906
	\$1,011,843	\$882,050

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#### DETAILED STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2005

EXPENSES	Note	2005 \$	2004 \$
Accounting Assistance Advertising – E.C.A. Audit Fees Bad Debts Bank Charges Cleaning Clothing Purchases Consultancy Courier Services Depreciation Electricity Fringe Benefits Tax General Expenses Insurance Industrial Relations Advocacy Industrial Relations Trust Contribution Meeting Expenses Motor Vehicle Expenses Motor Vehicle Expenses National Meetings Office Wages Postage Telephone Printing & Stationery Resale Provisions for Annual & Long Service Leave Publications Rates and Taxes Repairs and Maintenance Social Expenses Software and Systems Support Subscriptions Staff Recruitment and Training Staff Superannuation	Note	\$ 0 13,529 4,170 210 1,009 7,463 59,894 7,809 3,372 35,570 4,788 6,215 6,617 23,767 15,000 25,000 4,181 9,817 1,610 330,492 15,874 16,769 18,161 61,784 7,319 7,110 7,238 9,000 96,903 18,675 36,878 6,207 30,892	
Travel, Accommodation and Entertainment Legal Expenses Temporary Staff Website Building Improvements		30,918 1,220 2,503 1,240 0	21,516 4,329 2,081 2,900 5,761
Excess of Income over Expenditure		\$929,204 \$82,639	\$783,303 \$98,747

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# SUMMARY STATEMENT OF INCOME & EXPENDITURE

# FOR THE YEAR ENDED 30TH JUNE 2005

INCOME	2005 \$	2004 \$
Severance Scheme – Admin Fee Interest Received Rent Subscriptions Commissions Seminars and Training Redundancy Scheme – Admin Fee Accounting Services – College of Electrical Training Other Income	33,000 31,058 105,600 357,044 92,537 0 33,000 60,000 299,604	33,000 25,236 105,600 319,229 76,857 672 33,000 48,000 240,456
LESS:	\$1,011,843	\$882,050
Expenditure – wages, office expenses & other Outgoings Bad Debts Depreciation Provision for Annual & Long Service Leave	886,105 210 35,570 7,319 \$929,204	752,374 0 25,941 <u>4,988</u> \$783,303
Excess of Income over Expenditure Accumulated Funds at 30 <sup>th</sup> June 2004 Accumulated Funds at 30 <sup>th</sup> June 2005	82,639 1,825,884 <b>\$1,908,523</b>	98,747 1,727,137 <b>\$1,825,884</b>

# **BALANCE SHEET**

# AS AT 30TH JUNE 2005

	NOTES	2005 \$	2004 \$
ACCUMULATED FUNDS		1,908,523	1,825,884
Represented by: -			
CURRENT ASSETS GST Input Credits Sundry Debtors Short Term Deposits and Bank Petty Cash Imprest Redundancy Payment Investment Severance Administration Scheme(Old) Severance Payment Scheme (New) Prepayments LESS: CURRENT LIABILITIES	2	82,117 75,016 558,501 500 888,470 1,120,737 575,538 13,969 3,314,848	63,617 38,953 532,063 300 817,637 1,277,638 74,725 6,186 2,811,119
GST Charged Income Received in Advance Review Magazine Petrol Security Deposits Provision for Annual & Long Service Leave Redundancy Payment Administration Severance Administration Scheme (Old) Severance Payment Scheme (New) ESMA Funds Sundry Creditors		82,624 28,540 0 60,100 30,719 888,470 1,120,737 575,538 6,940 23,425 2,817,093	67,344 5,810 745 61,650 23,400 817,637 1,277,638 74,725 6,745 28,903 2,364,597
ADD: FIXED ASSETS Land & Buildings, Furniture & Fittings, Plant & Equipment, Motor Vehicles NET ASSETS	3	497,755 1,410,768 \$1,908,523	446,522 1,379,362 \$1,825,884

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# STATEMENT OF CASH FLOWS

#### AS AT 30TH JUNE 2005

NOTES	2005	2004
	\$ 966,482 (903,468) 30,400 0	\$ 853,759 (772,338) 25,236 0
(i)	\$93,414	\$106,657
	(97,885)	(11,830)
	30,909	
	\$(66,976)	\$(11,830)
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	0 0 \$0	0 0 \$0
	26,438 532,063 \$558,501	94,827 437,236 \$532,063
from Opera	iting Account	
	82,639	98,747
	35,570	25,941
	(62,346) 85,868 (5,478) (50,158) 7,319 \$93,414	(8,055) (166,216) (14,964) 166,216 <u>4,988</u> \$106,657
	(i)	\$ 966,482 (903,468) 30,400 0 (i) 97,885) 30,909 (97,885) 30,909 \$(66,976) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

#### NOTE TO AND FORMING PART OF THE ACCOUNTS

#### 1. STATEMENT OF ACCOUNTING METHODS

These special purpose Financial Statements have been prepared for the Association in accordance with the requirements of the Industrial Relations Act 1979. No Australian Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been used in the preparation of this financial report.

These statements are also prepared on an accrual basis. They are based on historical costs and do not take into account changing money values or current valuations of non-current assets.

#### DEPRECIATION

Depreciation is provided on all of the Association's fixed assets, including freehold buildings, but excluding freehold land and the Training Centre Building at Balcatta so as to write-off the assets progressively over their estimated economic lives. The diminishing value method of depreciation has been used.

#### 2. SHORT TERM DEPOSITS AND BANK

	2005	2004
	\$	\$
Cash at Bank	20,300	50,660
Cash on Deposit	538,201	481,403
	\$558,501	\$532,063

#### NOTES TO AND FORMING PART OF THE ACCOUNTS

#### 3. FIXED ASSETS

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Land (Prowse Street) at cost	2005 \$ 60,000	2004 \$ 60,000
Land & Building (Cressall Rd) Balcatta at valuation	1,191,396	*1,191,396
Buildings (Prowse Street) – at cost LESS: Accumulated Depreciation	98,492 42,380 56,112	98,492 40,411 58,081
Plant & Equipment – at cost LESS: Accumulated Depreciation	97,766 69,217 28,549	110,492 72,840 37,652
Fixtures & Fitting – at cost LESS: Accumulated Depreciation	102,440 100,118 2,322	102,440 98,293 4,147
Motor Vehicles at cost LESS: Accumulated Depreciation	85,639 13,250 72,389	59,793 31,707 28,086
TOTAL FIXED ASSETS	\$1,410,768	\$1,379,362

\* Valuation done 4th September 2002 Land \$925,000 Building \$266,396

#### 4. ADMINISTRATION SCHEMES

REDUNDANCY ADMINISTRATION SEVERANCE SCHEME ADMINISTRATION

These are employee cessation schemes administered for the benefit of members.

The results of the Schemes do not form part of the trading results of the Association and so are capitalised against the appropriate Scheme's accounts.

However income earned for the administration is treated as revenue.

#### NOTES TO AND FORMING PART OF THE ACCOUNTS

#### 5. INDUSTRIAL RELATIONS TRUST CONTRIBUTION

This Trust was established to provide financial and other assistance to members of the trust pertaining to the development and implementation of industrial relations policies and practices, and to provide legal and other advice regarding industrial matters.

The contribution to the Trust has been made to assist the Trust in its operations. This amount is reflected in the income and expenditure statement as it is not expected to be recovered from the Trust.

# SEVERANCE ADMINISTRATION SCHEME (OLD SCHEME)

# **DETAILED STATEMENT OF INCOME & EXPENDITURE**

# FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2005

	2005 \$	2004 \$
INCOME	¥	+
Interest Received on Deposits	\$61,601	\$58,228
LESS EXPENSE		
Administration Fees Audit Fees Bank Charges Computer Software Consultancy Fees	33,000 580 143 0 0 \$33,723	33,000 620 203 0 2,897 \$36,720
SURPLUS	\$27,878	\$21,508

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# SEVERANCE ADMINISTRATION SCHEME (OLD SCHEME)

#### **BALANCE SHEET**

# 30<sup>TH</sup> JUNE 2005

	2005 \$	2004 \$
ASSETS	Ψ	Ψ
ANZ Cash Management Account ANZ Cheque Account	4,582 <u>1,116,154</u> \$1,120,736	28,465 <u>1,249,173</u> \$1,277,638
LESS LIABILITIES		
Contribution owing to Employees Tax Liability	995,155 274 \$995,429	1,175,648 <u>4,561</u> \$1,180,209
NET ASSETS	\$125,307	\$97,429
ACCUMULATED FUNDS		
Brought Forward Surplus for the year	97,429 27,878	75,921 21,508
ACCUMULATED FUNDS AT 30 <sup>TH</sup> JUNE 2005	\$125,307	\$97,429

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The accompanying notes form part of these accounts

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#### SEVERANCE PAYMENT SCHEME (NEW SCHEME – Commenced 1/4/04)

#### DETAILED STATEMENT OF INCOME AND EXPENDITURE

#### FOR THE YEAR ENDED 30TH JUNE 2005

INCOME Interest received	2005 \$ <u>12,960</u>	2004 \$ <u>0</u>
LESS EXPENSES Bank charges Computer Software Stationery Administration Fees	161 0 253 4750	0 760.00 0 0
Total expenses SURPLUS/(DEFICIENCY)	<u>5,164</u> <b>\$7,796</b>	<u>(\$760.00</u> ) <b>(\$760.00)</b>

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# SEVERANCE PAYMENT SCHEME (NEW SCHEME – Commenced 1/4/04)

# BALANCE SHEET

#### FOR THE YEAR ENDED 30TH JUNE 2005

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	2005 \$	2004 Ş
ASSETS INVESTMENT ANZ CHEQUE ACCOUNT	466,198 <u>109,340</u> <u>575,538</u>	0 <u>74,725</u> 74,725
LESS LIABILITIES Severance Tax Liability Contribution owing to employees	4,206 564,295	0 <u>75,485</u>
NET ASSETS	<u>568,501</u> <b>7,037</b>	<u>75,485</u> (760.00)
ACCUMULATED FUNDS AT 30 <sup>TH</sup> JUNE 2005	\$7,037	(\$760.00)

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#### SEVERANCE SCHEMES

#### NOTES TO AND FORMING PART OF THE ACCOUNTS

#### 1. STATEMENT OF ACCOUNTING METHODS

These special purpose Financial Statements have been prepared for the Association in accordance with the requirements of the Industrial Relations Act 1979. No Australian Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been used in the preparation of this financial report.

These statements are also prepared on an accrual basis. They are based historical costs and do not take into account the changing value of money or current valuations of non-current assets.

#### STATEMENT BY PRINICIPAL ACCOUNTING OFFICER

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I, MR RODNEY HALE being the Officer in charge of the preparation of the accompanying accounts of "The Electrical and Communications Association of Western Australia", state that to the best of my knowledge and belief, such accounts present a true and fair view of the financial position of the Association as at 30<sup>th</sup> June 2005, and the results of its operations for the period then ended.

DATED at Perth this /3 day of September, 2005

MR RODNEY HALE

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#### MANAGEMENT COMMITTEE STATEMENT TO MEMBERS

The Management Committee of the "Electrical and Communications Association of Western Australia" has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Management Committee of "The Electrical and Communications Association of Western Australia" the accompanying financial report:

- 1. Presents a true and fair view of the financial position of the "Electrical and Communications Association of Western Australia" as at 30 June 2005 and its performance for the year ended on that date.
- At the date of this statement, there are reasonable grounds to believe that the "Electrical and Communications Association of Western Australia" will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Management Committee and is signed for and on behalf of the Management Committee by:

PRESIDENT

TREASURER

DATED at Perth this 13 day of September, 2005

# **ANNEXURE 2**

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# THE NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION, WESTERN AUSTRALIA CHAPTER

#### Operating report for year ended 30 June 2005 - s254

#### Principal Activities

The principal activities of the Chapter during the reporting period were to provide services and representation to the members, consistent with the objects of the Association.

The Chapter's principal activities result in improving the business environment for the membership, particularly with respect to negotiated and arbitrated employee wages outcomes.

There were no significant changes in the nature of the Chapter's principal activities during the reporting period.

#### Manner of Resignation

Members may resign from the Chapter in accordance with Rule 7, which reads as follows:

- a) Subject to Rule 8 below, a member, including a provisional member, associate member and a Life member, may discontinue his membership with the Association by giving written notice of resignation to the Association and serving such notice of resignation on the Association by:
  - i) delivering the notice personally to the registered office of the Association, or
  - sending by certified mail to the address mentioned in sub paragraph (i) or to the address of the Association as ascertained by referring to a current directory of telephone numbers.
  - iii) In a format approved by the Management Committee.
- b) The notice of resignation takes effect on the day on which it was served on the Association or on a later day specified in the notice.
- c) A member who has ceased to be eligible to be a member of the Association or who has become disqualified from continuing, as a member shall upon request being made to the Secretary and with the approval of the Management Committee be issued with a notification of clearance and thereupon membership of such member shall terminate.
- d) Subject to Rule 8, nothing in this Rule prevents the Association from recovering all unpaid fees, fines, levies or other dues payable by a member under the Rules to the end of the period covered by the notice or upon the date of issue of a clearance card.

Trustee or director of trustee company of superannuation entity or exempt public sector superannuation scheme

No officers of the Chapter held positions of Trustee or director of a Trustee Company of a superannuation entity or exempt public sector superannuation scheme.

Number of Members

The number of members recorded on the register of members of the Chapter as at the end of the reporting period was 491.

#### Number of Employees

The number of persons who were, at the end of the reporting period, employees of the Chapter was one (1).

#### Members of Committee of Management

The persons who held office as members of the Committee of Management of the Chapter during the reporting period are:

W. Carter (Chapter President) M. Green (Chapter Vice President) A. Taylor (Chapter Treasurer) W. Grego (Chapter Executive) R. Hatherley (Chapter Executive) G. Itzstein (Chapter Executive) P. Kim (Chapter Executive) G. Mizza (Chapter Executive) G. Smith (Chapter Executive) J. Sweeting (Chapter Executive) R. Hale (Chapter Secretary)

Signed Wayne Carter Chapter President

Date: 22 August 2005