



**Australian Government**

**Australian Industrial Registry**

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Melbourne, VIC 3000  
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Kyle Kutasi  
Secretary  
The National Electrical Contractors Association  
Western Australia Chapter  
PO Box 401  
WEST PERTH WA 6005

By email: [kkutasi@neca.asn.au](mailto: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

WORKPLACE RELATIONS ACT 1996

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



Western Australia chapter | national electrical and communications association  
ABN 19 295 806 769  
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PO Box 401, West Perth, Western Australia 6005  
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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 2007**.

#### **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.



Western Australia

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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**

**THE ELECTRICAL AND COMMUNICATIONS  
ASSOCIATION OF WESTERN AUSTRALIA**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2007**

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### **SEVERANCE SCHEME**

*Income Statement*

*Balance Sheet*

*Notes to the Financial Statements*

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION OF WESTERN AUSTRALIA**

**Report on the Financial Report**

We have audited the accompanying financial report, being a special purpose financial report of The *Electrical and Communications Association of Western Australia* which comprises the following:-

Electrical Contractors Association

Detailed Income Statement  
Summary Income Statement  
Balance Sheet  
Cash Flow Statement  
Notes to the financial statements

Electrical Contractors Association Severance Schemes

Detailed Income Statement  
Balance Sheet  
Notes to the financial statements

***Committee's Responsibility for the Financial Report***

The committee of the association is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the *Industrial Relations Act 1979* and are appropriate to meet the needs of the members. The committee's responsibilities also include establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting under the *Industrial Relations Act 1979*. 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 for any purpose other than that for which it was prepared.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



*Independence*

In conducting our audit, we have complied with the Independence requirements of Australian professional ethical pronouncements.

*Auditor's Opinion*

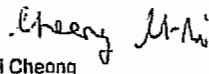
In our opinion, the financial report of *The Electrical and Communications Association of Western Australia* presents fairly, in all material respects the financial position of *The Electrical and Communications Association of Western Australia* as at 30 June 2007 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

*Inherent Uncertainty*

Without qualification to the opinion expressed above, attention is drawn to the following matter. As indicated in Note 6 to the financial statements, recent application to the Australian Taxation Office for a private ruling as to the status as an income tax exempt employer association, and the subsequent objection and application to the Administrative Appeals Tribunal for a review of the objection, did not result in the income tax exempt status of the Association being confirmed.

The Association's income tax advisors are confident that the Association is an income tax exempt employer association for the purposes of the income tax law. The circumstances are such that the income tax exempt status of the Association cannot be determined with an acceptable degree of reliability, and accordingly, no provision for any liability that may result has been made in the financial statements.

UTC Integrative Solutions



U-Li Cheong

Principal

Address: Suite 3, 20 Kearns Crescent ARDROSS WA 6153

Dated this 14<sup>th</sup> day of September 2007

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION  
OF WESTERN AUSTRALIA**

**INCOME STATEMENT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2007**

<b>INCOME</b>	<b>2007</b>	<b>2006</b>
	\$	\$
Clothing Sales	122,306	94,246
Commissions	85,672	77,459
Stationery	17,978	13,117
Interest Received	46,673	37,291
SAA Publications	66,127	98,944
Rent	114,000	108,300
Social Revenue	95,663	109,047
National Conference Income	116,895	62,073
Subscriptions	392,963	374,341
Sponsorship	157,500	75,000
Redundancy – Admin Fee	48,000	36,000
Severance Scheme – Admin Fee	47,000	36,000
Account Services – College of Electrical Training	75,000	66,000
Severance Payment Scheme – Admin Fee	47,000	33,000
Electrical Group Training – Consultancy Fee	13,700	21,900
Sundry	3,127	3,049
	<u>\$1,449,604</u>	<u>\$1,245,767</u>

The accompanying notes form part of this financial report.

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION  
OF WESTERN AUSTRALIA**

**INCOME STATEMENT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2007**

EXPENSES	Note	2007	2006
		\$	\$
Accounting Assistance		150	290
Advertising – E.C.A.		4,168	10,141
Audit Fees		4,200	3,590
Bad Debts		909	2,568
Bank Charges		500	367
CEO Expense		10,417	0
Cleaning		7,481	7,530
Clothing Purchases		94,119	73,463
Consultancy		18,213	29,639
Courier Services		4,022	2,636
Database Maintenance		3,500	0
Depreciation		26,679	32,236
Electricity		4,568	4,260
Fringe Benefits Tax		6,538	3,405
General Expenses		8,963	4,485
Insurance		14,683	19,240
Meeting Expenses		6,337	6,622
Motor Vehicle Expenses		14,521	15,716
National Meetings		1,275	1,458
Office Wages		405,095	386,033
Postage		13,624	11,137
Telephone		14,871	16,728
Printing & Stationery		15,578	19,953
Printing & Stationery Resale		64,078	92,841
Provisions for Annual & Long Service Leave		14,958	13,325
Publications		11,142	4,620
Rates and Taxes		7,987	7,452
Repairs and Maintenance		12,128	12,047
Social Expenses		115,057	109,329
National Conference Expenditure		219,240	143,081
Software and Systems Support		28,771	24,110
Subscriptions		71,711	54,127
Staff Recruitment and Training		17,390	3,699
Staff Superannuation		37,848	37,468
Travel, Accommodation and Entertainment		25,208	39,646
Legal Expenses		30,883	2,000
Temporary Staff		632	128
Website		2,603	175
		<u>\$1,340,047</u>	<u>\$1,195,546</u>
Excess of Income over Expenditure		<u>\$109,557</u>	<u>\$50,221</u>

The accompanying notes form part of this financial report.

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION  
OF WESTERN AUSTRALIA**

**SUMMARY INCOME STATEMENT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2007**

<b>INCOME</b>	<b>2007</b>	<b>2006</b>
	<b>\$</b>	<b>\$</b>
Severance Schemes – Admin Fee	94,000	69,000
Interest Received	46,673	37,291
Rent	114,000	108,300
Subscriptions	392,963	374,341
Commissions	85,672	77,459
Redundancy Scheme – Admin Fee	48,000	36,000
Accounting Services – College of Electrical Training	75,000	66,000
Sponsorship	157,500	75,000
Other Income	435,796	402,376
	<u>\$1,449,604</u>	<u>\$1,245,767</u>
<b>LESS:</b>		
Expenditure – wages, office expenses & other outgoings	1,297,501	1,147,417
Bad Debts	909	2,568
Depreciation	26,679	32,236
Provision for Annual & Long Service Leave	14,958	13,325
	<u>\$1,340,047</u>	<u>\$1,195,546</u>
Excess of Income over Expenditure	109,557	50,221
Accumulated Funds at 1st July 2006	1,958,744	1,908,523
Accumulated Funds at 30 <sup>th</sup> June 2007	<u><u>\$2,068,301</u></u>	<u><u>\$1,958,744</u></u>

The accompanying notes form part of this financial report.

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION  
OF WESTERN AUSTRALIA**

**BALANCE SHEET  
AS AT 30<sup>TH</sup> JUNE 2007**

	NOTES	2007 \$	2006 \$
<b>ACCUMULATED FUNDS</b>		<u>2,068,301</u>	<u>1,958,744</u>
Represented by: -			
<b>CURRENT ASSETS</b>			
GST Input Credits		114,367	103,914
Sundry Debtors		120,752	74,547
Short Term Deposits and Bank	2	675,491	680,495
Petty Cash Imprest		500	500
Redundancy Payment Investment	3	840,318	976,283
Severance Administration Scheme(Old)	3	990,973	1,093,872
Severance Payment Scheme (New)	3	1,590,533	1,088,721
Prepayments		7,717	16,481
		<u>4,340,651</u>	<u>4,034,813</u>
<b>LESS: CURRENT LIABILITIES</b>			
GST Charged		98,841	98,172
Income Received in Advance		-	10,480
Review Magazine		9,886	(297)
Petrol Security Deposits		61,706	64,256
Provision for Annual & Long Service Leave		59,002	44,044
Redundancy Payment Administration	3	843,512	976,284
Severance Administration Scheme (Old)	3	990,973	1,093,872
Severance Payment Scheme (New)	3	1,590,533	1,088,721
ESMA Funds		1,318	1,782
Sundry Creditors		70,292	87,300
		<u>3,726,063</u>	<u>3,464,614</u>
Net Current Assets		614,588	570,199
<b>ADD: NON-CURRENT ASSETS</b>			
Property, plant and equipment	4	262,317	197,149
Investment Property	5	1,191,396	1,191,396
		<u>1,453,713</u>	<u>1,388,545</u>
<b>NET ASSETS</b>		<u>\$2,068,301</u>	<u>\$1,958,744</u>

The accompanying note form part of this financial report.

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION  
OF WESTERN AUSTRALIA**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2007**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>NOTES</b>	<b>2007</b>	<b>2006</b>
		\$	\$
Receipts from Operations		1,093,642	1,191,400
Payments to suppliers and employees		(1,051,010)	(1,096,685)
Interest received		46,672	37,291
Net cash inflow from operating activities	(i)	<u>89,304</u>	<u>132,006</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payment for property, plant and equipment and motor vehicles		(114,308)	(10,012)
Proceeds from sale of property, plant and equipment, and motor vehicles		20,000	0
Net cash outflow from investing activities		<u>(94,308)</u>	<u>(10,012)</u>
 Net increase (decrease) in cash held		(5,004)	121,994
Cash at the beginning of the financial year		<u>680,495</u>	<u>558,501</u>
Cash at the end of the financial year		<u>675,491</u>	<u>680,495</u>
 <b>(i) Reconciliation of Surplus Net Cash Flow from Operating Activities</b>			
Net Surplus		109,557	50,221
Plus (minus) non-cash items:			
Depreciation		26,679	32,236
Loss on sale of non-current assets		2,461	-
 Change in assets and liabilities			
(Increase) in receivables		(47,894)	(23,840)
(Increase) decrease in other current assets		(262,948)	(574,131)
Increase (decrease) in creditors		(19,650)	60,064
Increase (decrease) in other liabilities		266,141	574,131
Increase in provisions		14,958	13,325
Net cash inflow from operating activities		<u>89,304</u>	<u>132,006</u>

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION  
OF WESTERN AUSTRALIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2007**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

- (a) This financial report is a special purpose financial report prepared to satisfy the reporting requirement of the *Industrial Relations Act 1979*. The committee has determined that the Association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the *Industrial Relations Act 1979* and the following Australian Accounting Standards:

AASB 1031:   Materiality  
AASB 110:    Events after the Balance Sheet Date

No other applicable Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report is prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

**(b) Property, Plant and Equipment**

Property, plant and equipment are carried at cost, less, where applicable, any accumulated depreciation. The depreciable amount of all fixed assets, including building and capitalised lease assets, but excluding freehold land, is depreciated on a straight line basis over their useful lives to the economic entity commencing from the time the asset is held ready for use.

**(c) Investment Property**

Investment property, principally comprising freehold office buildings, is held for long-term rental yields and is not occupied by the Association. Investment property is carried at fair value, representing open-market value determined by external valuers every three years. Changes in fair values are recorded in the income statement as part of other income.

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION  
OF WESTERN AUSTRALIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2007**

**2. SHORT TERM DEPOSITS AND BANK**

	<b>2007</b>	<b>2006</b>
	\$	\$
Cash at Bank	142,289	85,335
Cash on Deposit	533,202	595,160
	<u>\$675,491</u>	<u>\$680,495</u>

**3. 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.

**4. FIXED ASSETS**

	<b>2007</b>	<b>2006</b>
	\$	\$
Land (Prowse Street) at cost	<u>60,000</u>	<u>60,000</u>
Buildings (Prowse Street) – at cost	98,492	98,492
LESS: Accumulated Depreciation	(45,430)	(44,348)
	<u>53,062</u>	<u>54,144</u>
Plant & Equipment – at cost	86,684	106,295
LESS: Accumulated Depreciation	(67,307)	(81,543)
	<u>19,377</u>	<u>24,752</u>
Fixtures & Fitting – at cost	107,859	103,517
LESS: Accumulated Depreciation	(103,131)	(101,366)
	<u>4,728</u>	<u>2,151</u>
Motor Vehicles – at cost	146,753	85,639
LESS: Accumulated Depreciation	(21,603)	(29,537)
	<u>125,150</u>	<u>56,102</u>
<b>TOTAL FIXED ASSETS</b>	<u><u>262,317</u></u>	<u><u>\$197,149</u></u>



**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION  
OF WESTERN AUSTRALIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED  
30<sup>TH</sup> JUNE 2007**

**5. INVESTMENT PROPERTY**

	2007	2006
Land and Building (Cressall Road) Balcatta	<u>\$1,191,396</u>	<u>\$1,191,396</u>

The basis of the valuation of investment properties is fair value being the amounts for which the properties could be exchanged between willing parties in an arm's length transaction, based on current prices in an active market for similar properties in the same location and subject to similar leases. The above is based on valuations on 4<sup>th</sup> September 2002.

**6. CONTINGENCIES**

Recent application to the Australian Taxation Office for a private ruling as to the status as an income tax exempt employer association, and the subsequent objection and application to the Administrative Appeals Tribunal for a review of the objection, did not result in the income tax exempt status of the Association being confirmed.


The Association's income tax advisors are confident that the Association is an income tax exempt employer association for the purposes of the income tax law. The circumstances are such that the income tax exempt status of the Association cannot be determined with an acceptable degree of reliability, and accordingly, no provision for any liability that may result has been made in the financial statements.

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION  
OF WESTERN AUSTRALIA**

**STATEMENT BY PRINCIPAL ACCOUNTING OFFICER**

I, MR TERRY JONES 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 2007, and the results of its operations for the period then ended.

DATED at West Perth this 13<sup>th</sup> day of September, 2007

  
\_\_\_\_\_  
MR TERRY JONES

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION  
OF WESTERN AUSTRALIA**

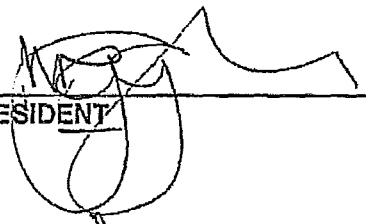
**MANAGEMENT COMMITTEE STATEMENT TO MEMBERS**


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, the financial report as set out on pages 3 to 11:

1. Presents a true and fair view of the financial position of The Electrical and Communications Association of Western Australia as at 30 June 2007 and its performance for the year ended on that date.
2. 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 West Perth this 13<sup>th</sup> day of September, 2007

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION  
OF WESTERN AUSTRALIA**

**SEVERANCE ADMINISTRATION SCHEME (OLD SCHEME)**

**INCOME STATEMENT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2007**

	2007	2006
	\$	\$
<b>INCOME</b>		
Interest Received on Deposits	<u>\$62,806</u>	<u>\$60,255</u>
<b>LESS EXPENSE</b>		
Administration Fees	47,000	36,000
Audit Fees	<u>300</u>	<u>290</u>
	<u>\$47,300</u>	<u>\$36,290</u>
<b>SURPLUS</b>	<u><u>\$15,506</u></u>	<u><u>\$23,965</u></u>

The accompanying notes form part of this financial report.

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION  
OF WESTERN AUSTRALIA**

**SEVERANCE ADMINISTRATION SCHEME (OLD SCHEME)**

**BALANCE SHEET  
30<sup>TH</sup> JUNE 2007**

	2007	2006
	\$	\$
<b>ASSETS</b>		
ANZ Cash Management Account	12,939	18,075
ANZ Cheque Account	974,191	1,075,797
Interest Receivable	3,842	-
	<u>\$990,972</u>	<u>\$1,093,872</u>
<b>LESS LIABILITIES</b>		
Sundry Creditor	-	4,457
Contribution owing to Employees	826,194	940,143
	<u>\$826,194</u>	<u>\$944,600</u>
<b>NET ASSETS</b>	<u><u>\$164,778</u></u>	<u><u>\$149,272</u></u>
<b>ACCUMULATED FUNDS</b>		
Brought Forward	149,272	125,307
Surplus for the year	<u>15,506</u>	<u>23,965</u>
<b>ACCUMULATED FUNDS AT 30<sup>TH</sup> JUNE 2007</b>	<u><u>\$164,778</u></u>	<u><u>\$149,272</u></u>

The accompanying notes form part of this financial report.

**THE ELETRICAL AND COMMUNICATION ASSOCIATION OF WESTERN  
AUSTRALIA**

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

**INCOME STATEMENT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2007**

	2007	2006
<b>INCOME</b>	\$	\$
Interest received	<u>78,089</u>	<u>40,838</u>
 <b>LESS EXPENSES</b>		
Audit Fees	300	290
Stationery	-	2,563
Administration Fees	<u>47,000</u>	<u>33,000</u>
Total expenses	<u>47,300</u>	<u>35,853</u>
 <b>SURPLUS</b>	 <u><u>\$30,789</u></u>	 <u><u>\$4,985</u></u>

The accompanying notes form part of this financial report.

**THE ELETRICAL AND COMMUNICATION ASSOCIATION OF WESTERN  
AUSTRALIA**

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

**BALANCE SHEET  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2007**

	2007	2006
	\$	\$
<b>ASSETS</b>		
Sundry Debtors	-	4,457
ANZ Investment Account	1,459,479	1,035,337
ANZ Cheque Account	125,330	48,927
Interest Receivable	5,724	-
	<u>1,590,533</u>	<u>1,088,721</u>
<b>LESS LIABILITIES</b>		
Severance Tax Liability	1,182	12,701
Contribution owing to employees	1,546,540	1,063,998
	<u>1,547,722</u>	<u>1,076,699</u>
<b>NET ASSETS</b>	<u><u>\$42,811</u></u>	<u><u>\$12,022</u></u>
 <b>ACCUMULATED FUNDS</b>		
Brought Forward	12,022	7,037
Surplus for the year	<u>30,789</u>	<u>4,985</u>
<b>ACCUMULATED FUNDS AT 30<sup>TH</sup> JUNE 2007</b>	<u><u>\$42,811</u></u>	<u><u>\$12,022</u></u>

The accompanying notes form part of this financial report.

# **ANNEXURE 2**



# THE NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION, WESTERN AUSTRALIA CHAPTER

Operating report for year ended 30 June 2007 – 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*
  - ii) *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 425.

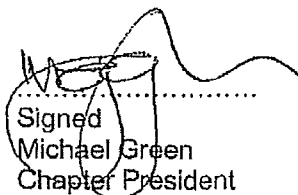
Number of Employees

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:

M. Green (Chapter President)  
J. Sweeting (Chapter Vice President)  
A. Taylor (Chapter Treasurer)  
W. Carter (Chapter Executive)  
W. Grego (Chapter Executive)  
R. Hatherley (Chapter Executive)  
G. Itzstein (Chapter Executive)  
G. Mizza (Chapter Executive)  
M. Pearson (Chapter Executive)  
I. Swain (Chapter Executive)  
R. Hale (Chapter Secretary) *to 30 April 2007*  
T. Jones (Chapter Secretary) *from 1 May 2007*

  
Signed  
Michael Green  
Chapter President

Date: 1 August 2007