



Australian Government
Australian Industrial Registry

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

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

A handwritten signature in dark ink, appearing to be 'T. Nassios', written over a light blue grid background.

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

26 September 2008

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

Dear Mr Pfeiffer,

**National Electrical Contractors Association, The-Western Australia Chapter
Annual Returns for Financial Year Ending 30 June 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 2008**.

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.

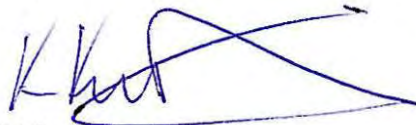
The Reporting Unit is taken to have satisfied Part 3 of Schedule 1 on the following basis:

- 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 REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

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

INCOME STATEMENT FOR THE YEAR ENDED 30TH JUNE 2008

INCOME	2008	2007
	\$	\$
Clothing Sales	122,435	122,306
Financial Administration	92,000	88,700
Commissions	84,463	85,672
Stationery	12,554	17,978
Group Management Reimbursement	205,156	-
Increase in valuation of investment property	2,808,604	-
Interest Received	40,071	46,673
SAA Publications	317,303	66,127
NECA News	16,399	-
Rent	117,000	114,000
Social Revenue	86,099	95,663
National Conference Income	119,309	116,895
Subscriptions	413,940	392,963
Sponsorship	201,500	157,500
Redundancy – Admin Fee	48,000	48,000
Severance Scheme – Admin Fee	48,000	47,000
Severance Payment Scheme – Admin Fee	48,000	47,000
Sundry	36,072	3,127
	<u><u>4,816,905</u></u>	<u><u>1,449,604</u></u>

The accompanying notes form part of this financial report.

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

INCOME STATEMENT FOR THE YEAR ENDED 30TH JUNE 2008

EXPENSES	Note	2008	2007
		\$	\$
Accommodation		3,545	-
Accounting Fees		1,170	150
Advertising – E.C.A.		3,670	4,168
Audit Fees		5,600	4,200
Bad Debts		14,339	909
Bank Charges		1,496	500
CEO Expense		170,877	10,417
Cleaning		6,908	7,481
Clothing Purchases		90,244	94,119
Consultancy		23,465	18,213
Courier Services		3,477	4,022
Database Maintenance		760	3,500
Depreciation		54,776	26,679
Electricity		5,263	4,568
Fringe Benefits Tax		13,976	6,538
Fuel Purchases		1,341	-
General Expenses		53,053	8,963
Insurance		19,406	14,683
Meeting Expenses		6,910	6,337
Motor Vehicle Expenses		17,919	14,521
National Meetings		104	1,275
Office Wages		447,062	405,095
Postage		12,653	13,624
Promotions		14,419	-
Telephone		23,419	14,871
Printing & Stationery		27,329	15,578
Printing & Stationery Resale		-	64,078
Provisions for Annual & Long Service Leave		14,466	14,958
Publications		18,519	11,142
Rates and Taxes		17,728	7,987
Record Storage		3,244	-
Repairs and Maintenance		8,124	12,128
Resale - Standards		278,966	-
Social Expenses		140,953	115,057
Sponsorship		6,000	-
National Conference Expenditure		197,612	219,240
Software and Systems Support		66,886	28,771
Subscriptions		75,966	71,711
Staff Recruitment and Training		6,802	17,390
Staff Superannuation		38,490	37,848

The accompanying notes form part of this financial report.

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

INCOME STATEMENT FOR THE YEAR ENDED 30TH JUNE 2008

EXPENSES (cont.)	Note	2008	2007
		\$	\$
Travel, Accommodation and Entertainment		27,349	25,208
Legal Expenses		3,822	30,883
Temporary Staff		5,286	632
Website		820	2,603
Workchoices		1,591	-
		<u>1,935,805</u>	<u>1,340,047</u>
Profit before income tax		2,881,100	109,557
Income tax expense		-	-
Profit after income tax		<u>2,881,100</u>	<u>109,557</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 30TH JUNE 2008

	2008	2007
	\$	\$
INCOME		
Increase in valuation of investment property	2,808,604	-
Severance Schemes – Admin Fee	96,000	94,000
Interest Received	40,071	46,673
Rent	117,000	114,000
Subscriptions	413,940	392,963
Commissions	84,463	85,672
Redundancy Scheme – Admin Fee	48,000	48,000
Financial Administration	92,000	88,700
Sponsorship	201,500	157,500
Other Income	915,327	422,096
	<u>4,816,905</u>	<u>1,449,604</u>
 LESS:		
Expenditure – wages, office expenses & other outgoings	1,852,224	1,297,501
Bad Debts	14,339	909
Depreciation	54,776	26,679
Provision for Annual & Long Service Leave	14,466	14,958
	<u>1,935,805</u>	<u>1,340,047</u>
 Profit after income tax	 2,881,100	 109,557
Accumulated Funds at beginning of year	2,068,301	1,958,744
Accumulated Funds at end of year	<u><u>4,949,401</u></u>	<u><u>2,068,301</u></u>

The accompanying notes form part of this financial report.

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

BALANCE SHEET AS AT 30TH JUNE 2008

	NOTES	2008 \$	2007 \$
EQUITY			
Retained Earnings		4,949,401	2,068,301
Reserves		856,937	-
		<u>5,806,338</u>	<u>2,068,301</u>
Represented by: -			
CURRENT ASSETS			
GST Input Credits		128,879	114,367
Sundry Debtors		297,803	120,752
Short Term Deposits and Bank	2	528,552	675,491
Petty Cash Imprest		500	500
Redundancy Payment Investment	3	759,925	840,318
Severance Administration Scheme(Old)	3	901,838	990,973
Severance Payment Scheme (New)	3	1,855,265	1,590,533
Prepayments		26,726	7,717
Investment	4	836,585	-
		<u>5,336,073</u>	<u>4,340,651</u>
LESS: CURRENT LIABILITIES			
GST Charged		126,911	98,841
Income Received in Advance		9,854	-
Review Magazine		(3,832)	9,886
Petrol Security Deposits		66,892	61,706
Provision for Annual & Long Service Leave		20,675	59,002
Redundancy Payment Administration	3	765,924	843,512
Severance Administration Scheme (Old)	3	901,838	990,973
Severance Payment Scheme (New)	3	1,855,265	1,590,533
ESMA Funds		-	1,318
Sundry Creditors		144,588	70,292
Financial Liability	5	788,668	-
		<u>4,676,783</u>	<u>3,726,063</u>
Net Current Assets		659,290	614,588
ADD: NON-CURRENT ASSETS			
Property, plant and equipment	6	1,147,048	262,317
Investment Property	7	4,000,000	1,191,396
		<u>5,147,048</u>	<u>1,453,713</u>
NET ASSETS		<u>5,806,338</u>	<u>2,068,301</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 2008

CASH FLOWS FROM OPERATING ACTIVITIES	NOTES	2008	2007
		\$	\$
Receipts from Operations		1,742,288	1,093,642
Payments to suppliers and employees		(1,793,906)	(1,051,010)
Interest received		40,071	46,672
Bad debts written off		(14,339)	-
Net cash inflow from operating activities	(i)	<u>(25,886)</u>	<u>89,304</u>
 CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment and motor vehicles		(102,904)	(114,308)
Proceeds from sale of property, plant and equipment, and motor vehicles		21,000	20,000
Payment for investments		(827,817)	-
Net cash outflow from investing activities		<u>(909,721)</u>	<u>(94,308)</u>
 CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		800,000	-
Repayment of borrowings		(11,332)	-
Net cash inflow from financing activities		<u>788,668</u>	<u>-</u>
Net increase (decrease) in cash held		(146,939)	(5,004)
Cash at the beginning of the financial year		675,491	680,495
Cash at the end of the financial year		<u>528,552</u>	<u>675,491</u>
 Reconciliation of Deficit Net Cash Flow from Operating Activities			
Profit before income tax		2,881,100	109,557
Plus (minus) non-cash items:			
Depreciation		54,776	26,679
(Gain) / Loss on sale of non-current assets		(166)	2,461
Revaluation of investment property		(2,808,604)	
Change in assets and liabilities			
(Increase) in receivables		(393,007)	(47,894)
(Increase) decrease in other current assets		86,731	(262,948)
Increase (decrease) in creditors		191,611	246,491
Increase in provisions		(38,327)	14,958
Net cash inflow from operating activities		<u>(25,886)</u>	<u>89,304</u>

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2008

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.

(d) Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2008

2. SHORT TERM DEPOSITS AND BANK

	2008	2007
	\$	\$
Cash at Bank	334,350	142,289
Cash on Deposit	194,202	533,202
	<u>528,552</u>	<u>675,491</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. INVESTMENT

Investment represents 836585 units at \$1 each held in NECA WA Group Property Trust.

5. FINANCIAL LIABILITY

Financial liability represents NECA WA Group Property Trust loan paid by The Electrical and Communications Association (WA). The facility is secured by a corporate guarantee and indemnity from The Electrical and Communication (WA) and NECA WA Group Pty Ltd in its own capacity and trustee for NECA WA Group Property Trust as well as first registered standard mortgage by The Electrical and Communications over property at 9 Cressall Road, Balcatta WA and by NECA WA Group Pty Ltd in its own capacity and trustee for NECA WA Group Property Trust over property at Lot 2, Delawney Street, Balcatta WA.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2008

6. FIXED ASSETS

	2008	2007
	\$	\$
Land (Prowse Street) at valuation July 2007	<u>916,937</u>	<u>60,000</u>
Buildings (Prowse Street) – at cost	53,062	98,492
LESS: Accumulated Depreciation	<u>(1,326)</u>	<u>(45,430)</u>
	<u>51,736</u>	<u>53,062</u>
Plant & Equipment – at cost	155,811	86,684
LESS: Accumulated Depreciation	<u>(89,755)</u>	<u>(67,307)</u>
	<u>66,056</u>	<u>19,377</u>
Fixtures & Fitting – at cost	107,994	107,859
LESS: Accumulated Depreciation	<u>(104,182)</u>	<u>(103,131)</u>
	<u>3,812</u>	<u>4,728</u>
Motor Vehicles – at cost	136,791	146,753
LESS: Accumulated Depreciation	<u>(28,284)</u>	<u>(21,603)</u>
	<u>108,507</u>	<u>125,150</u>
TOTAL FIXED ASSETS	<u>1,147,048</u>	<u>262,317</u>

7. INVESTMENT PROPERTY

	2008	2007
Land and Building (Cressall Road) Balcatta	<u>\$4,000,000</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 5 July 2007.

8. RESERVES

Asset Revaluation Reserve

This reserve records the revaluation of property, plant and equipment.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2008

9. 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**

SEVERANCE ADMINISTRATION SCHEME (OLD SCHEME)

INCOME STATEMENT FOR THE YEAR ENDED 30TH JUNE 2008

	2008	2007
	\$	\$
INCOME		
Interest Received on Deposits	<u>61,269</u>	<u>62,806</u>
LESS EXPENSE		
Administration Fees	48,000	47,000
Audit Fees	-	300
Bank Charges	90	-
	<u>48,090</u>	<u>47,300</u>
SURPLUS	<u><u>13,179</u></u>	<u><u>15,506</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 30TH JUNE 2008

	2008	2007
	\$	\$
ASSETS		
ANZ Cash Management Account	25,305	12,939
ANZ Cheque Account	871,135	974,191
Interest Receivable	5,398	3,842
	<u>901,838</u>	<u>990,972</u>
LESS LIABILITIES		
Severance Tax Liability	10,005	-
Contribution owing to Employees	713,876	826,194
	<u>723,881</u>	<u>826,194</u>
NET ASSETS	<u>177,957</u>	<u>164,778</u>
ACCUMULATED FUNDS		
Brought Forward	164,778	149,272
Surplus for the year	13,179	15,506
ACCUMULATED FUNDS AT 30TH JUNE 2008	<u>177,957</u>	<u>164,778</u>

The accompanying notes form part of this financial report.

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

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

INCOME STATEMENT FOR THE YEAR ENDED 30TH JUNE 2008

	2008	2007
INCOME	\$	\$
Interest received	108,371	78,089
	<hr/>	<hr/>
LESS EXPENSES		
Audit Fees	-	300
Consultancy	3,000	-
Administration Fees	48,000	47,000
Total expenses	51,000	47,300
	<hr/>	<hr/>
SURPLUS	57,371	\$30,789
	<hr/> <hr/>	<hr/> <hr/>

The accompanying notes form part of this financial report.

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

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

BALANCE SHEET FOR THE YEAR ENDED 30TH JUNE 2008

	2008	2007
	\$	\$
ASSETS		
ANZ Investment Account	1,592,555	1,459,479
ANZ Cheque Account	252,841	125,330
Interest Receivable	9,869	5,724
	1,855,265	1,590,533
LESS LIABILITIES		
Severance Tax Liability	63,843	1,182
Contribution owing to employees	1,691,240	1,546,540
	1,755,083	1,547,722
NET ASSETS	100,182	42,811
 ACCUMULATED FUNDS		
Brought Forward	42,811	12,022
Surplus for the year	57,371	30,789
ACCUMULATED FUNDS AT 30TH JUNE 2008	100,182	\$42,811

The accompanying notes form part of this financial report.

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

SEVERANCE SCHEMES

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30TH JUNE 2008

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING METHODS

This financial report is a special purpose financial report prepared for use by the Committee of Management. The Committee of Management has determined that the association is not a reporting entity.

The financial report has been prepared in accordance with the following Australian Accounting Standards:

AASB 110: Events after the Balance Sheet Date

AASB 1031: Materiality

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

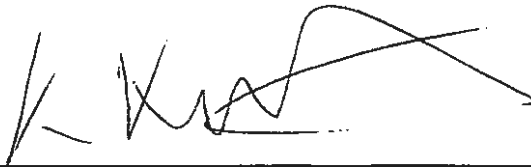
The financial report is prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

STATEMENT BY PRINCIPAL ACCOUNTING OFFICER

I, MR KYLE KUTASI 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 30th June 2008, and the results of its operations for the period then ended.

DATED at West Perth this 10th day of September, 2008

A handwritten signature in black ink, appearing to read 'K. Kutasi', written over a horizontal line.

MR KYLE KUTASI

**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 1 to 15:

1. Presents a true and fair view of the financial position of The Electrical and Communications Association of Western Australia as at 30 June 2008 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 10th day of September, 2008

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION OF WESTERN AUSTRALIA** ABN 90 439 433 880**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 2008 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 9 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 11th day of September 2008

THE NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION, WESTERN AUSTRALIA CHAPTER

Operating report for year ended 30 June 2008 – 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 490.

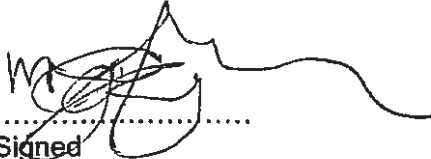
Number of Employees

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)
- T. Jones (Chapter Secretary)



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Signed
Michael Green
Chapter President

Date: 1 September 2008