



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Peter Tighe  
National Secretary  
CEPU  
Suite 701, Level 7  
1 Rosebery Avenue  
ROSEBERY NSW 2018

Dear Mr Tighe

**Re: Financial Statements - Communications, Electrical, Electronic, Energy, Information,  
Postal and Allied Services Union - National Office - for year ending 31 March 2002  
(FR2001/740)**

Receipt is acknowledged of the above financial statements which were lodged in the Registry on 4 July 2003. I draw your attention to two matters.

Your Secretary's certificate makes general references to the relevant sections of the *Workplace Relations Act 1996*. It has been the Registry's practice to seek from reporting bodies specific declarations as to the date of (i) the distribution of accounts and statements to members and (ii) subsequent meetings of committees of management. These dates enable the Registry to be satisfied that the reporting bodies have complied with timeframes contemplated by the Act.

In the case of the above statements the dates of the National Office's compliance with these timeframes are not provided. Nevertheless the Registry has decided to file the statements on the basis that as National Secretary you have certified that the statements have been circulated "*pursuant to Section 279*" and that the Committee of Management of the organisation "*endorsed the financial statements pursuant to Section 279(6)*".

The Income and Expenditure Statement shows "Donations" totalling \$5,582. I take this opportunity to remind you that if any individual donation exceeded \$1,000, a statement setting out the relevant particulars must be lodged pursuant to s269 of the Act.

The documents have been filed.

Yours sincerely,

Stephen Kellett  
Assistant Manager, NSW Registry

16 July 2003

2 July 2003

Stephen Kellett  
Assistant Manager, Research, Information and Advice  
Australian Industrial Registry  
Level 8, Terrace Towers  
80 William Street  
EAST SYDNEY NSW 2011



**CEPU**

**COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION**

**RE: Outstanding Financial Statements for CEPU Electrical Division  
for the year ending 31 December 2001 and CEPU National Council  
for year ending 31 March 2002**

NATIONAL  
OFFICE

**Peter Tighe**  
National Secretary

**Brian Baulk**  
National President

Suite 701, Level 7  
1 Rosebery Avenue  
Rosebery  
NSW 2018

Ph: (02) 9663 3699  
Fax: (02) 9663 5599

Email:  
edno@nat.cepu.asn.au

Dear Stephen,

Please accept my sincere apologies for the delay in remitting the above financial returns for the CEPU Electrical Division. I have appended to this letter the statements for the CEPU National Council, Electrical Division National Office, Southern States Branch (which now incorporates Tasmania), the New South Wales Branch, the Southern States Branch and the Western Australian Branch.

I have also enclosed Secretary's Certificates confirming that financial statements have been prepared, circulated and endorsed in accordance with the Act for both the Electrical Division and the CEPU National Council.

If you have any queries in relation to the documents remitted, please contact the undersigned.

Yours faithfully,

Peter Tighe  
**NATIONAL SECRETARY**



Communications Electrical  
Electronic Energy  
Information Postal  
Plumbing and Allied  
Services Union of Australia

# SECRETARY'S CERTIFICATE

## CEPU NATIONAL COUNCIL FINANCIAL STATEMENTS

FOR YEAR ENDING 31 MARCH 2002

I, Peter Tighe, National Secretary of the Communications, Electrical and Plumbing Union (CEPU) certify:

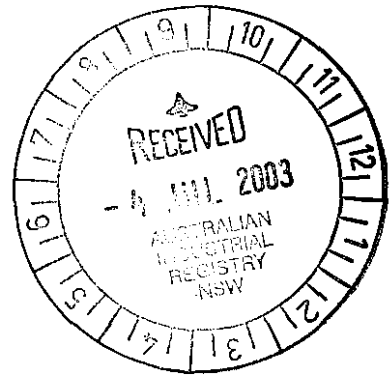
That the national Committee of Management of the CEPU received the above financial statements prepared pursuant to Section 273 of the Act.

That each of the Divisions of the CEPU circulated to its members pursuant to Section 279 of the Act the above financial statements.

That the Committee of Management of the CEPU following the circulation to CEPU members endorsed the financial statements pursuant to Section 279(6).



Peter Tighe  
**NATIONAL SECRETARY**



**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY  
INFORMATION POSTAL PLUMBING AND ALLIED SERVICES UNION OF  
AUSTRALIA  
- NATIONAL COUNCIL**

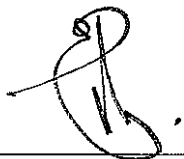
**ANNUAL REPORT  
31 MARCH 2002**

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY  
INFORMATION POSTAL PLUMBING AND ALLIED SERVICES UNION OF  
AUSTRALIA  
- NATIONAL COUNCIL**

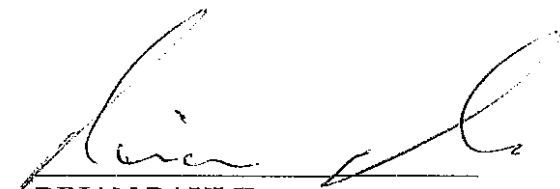
**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We **PETER TIGHE**, and **BRIAN BAULK**, being two members of the Committee of Management of the Communications, Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council, do state on behalf of the Committee and in accordance with a resolution passed by the Committee that:-

- [i] In the opinion of the Committee of Management, the attached financial statements show a true and fair view of the financial affairs of the Union as at 31 March 2002.
- [ii] In the opinion of the Committee of Management, meetings of the Committee were held during the 12 months period ended 31 March 2002, in accordance with the rules of the Union.
- [iii] To the knowledge of any member of the Committee, there have been no instances where records of the Union or other documents (not being documents containing information made available to a member of the Union under Sub-Section 274(2) of the Workplace Relations Act, 1996, or copies of these records or documents, or copies of the rules of the Union), have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the rules of the Union.
- [iv] The Union has complied with Sub-Sections 279(1) and (6) of the Act in relation to the financial statements in respect of the 12 months period ended 31 March 2002, and the Auditor's Report thereon.



**PETER TIGHE**

  
**BRIAN BAULK**

Dated: 20.5.03

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY  
INFORMATION POSTAL PLUMBING AND ALLIED SERVICES UNION OF  
AUSTRALIA  
- NATIONAL COUNCIL**

**ACCOUNTING OFFICER'S CERTIFICATE**

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I, **PETER ANTHONY TIGHE**, being the Officer responsible for keeping the accounting records of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council, certify that as at 31 March 2002 the number of members of the Unions was 142,790.

In my opinion:

- [i] The attached financial statements show a true and fair view of the financial affairs of the Union as at 31 March 2002.
- [ii] A record has been kept of all moneys paid by, or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the Union.
- [iii] Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union.
- [iv] With regard to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the general fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
- [v] No loans or other financial benefits, other than remuneration in respect of their full time employment with the Union, were made to persons holding office in the Union.
- [vi] The register of members of the Union was maintained in accordance with the Workplace Relations Act, 1996.



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**PETER ANTHONY TIGHE**

Dated: 20.5.03

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY  
INFORMATION POSTAL PLUMBING AND ALLIED SERVICES UNION OF  
AUSTRALIA  
- NATIONAL COUNCIL**

**INCOME AND EXPENDITURE STATEMENT  
FOR THE PERIOD ENDED 31 MARCH 2002**

<b>INCOME</b>	<b>Note</b>	<b>Year ended 31 March 2002 \$</b>	<b>15 months period to 31 March 2001 \$</b>
Contributions from divisions			
ACTU affiliation fees		238,626	257,013
Levy on branches		58,055	61,027
Interest		1,391	1,248
<b>TOTAL INCOME</b>		<u>298,072</u>	<u>319,288</u>
 <b>EXPENDITURE</b>			
Affiliation fees - ACTU		241,323	257,013
- Other		-	3,106
Bank charges		101	302
Donations		5,582	5,250
Meetings & conferences		-	750
Miscellaneous Expenses		-	5,386
Postage and couriers		-	453
Printing and stationery		775	774
Professional services	9	24,873	8,003
Secretarial services		-	2,902
TUTA		15,455	23,716
<b>TOTAL EXPENDITURE</b>		<u>288,109</u>	<u>307,655</u>
<b>OPERATING SURPLUS FOR YEAR</b>		<u>9,963</u>	<u>11,633</u>
 Accumulated funds at beginning of year		 29,874	 18,241
<b>ACCUMULATED FUNDS AT END OF YEAR</b>		<u>39,837</u>	<u>29,874</u>

The financial statements should be read in conjunction with the accompanying notes.

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY  
INFORMATION POSTAL PLUMBING AND ALLIED SERVICES UNION OF  
AUSTRALIA  
- NATIONAL COUNCIL**

**BALANCE SHEET AS AT 31 MARCH 2002**

	Note	31 March 2002 \$	31 March 2001 \$
<b>CURRENT ASSETS</b>			
Cash at bank		86,597	78,925
Receivables	5	165,278	98,608
Other	6	-	1,532
<b>TOTAL CURRENT ASSETS</b>		<u>251,875</u>	<u>179,065</u>
<b>TOTAL ASSETS</b>		<u>251,875</u>	<u>179,065</u>
<b>CURRENT LIABILITIES</b>			
Accounts payable	7	211,589	149,191
Other		449	-
<b>TOTAL CURRENT LIABILITIES</b>		<u>212,038</u>	<u>149,191</u>
<b>TOTAL LIABILITIES</b>		<u>212,038</u>	<u>149,191</u>
<b>NET ASSETS</b>		<u>39,837</u>	<u>29,874</u>
Accumulated funds		<u>39,837</u>	<u>29,874</u>
		<u>39,837</u>	<u>29,874</u>

The financial statements should be read in conjunction with the accompanying notes.



COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY  
 INFORMATION POSTAL PLUMBING AND ALLIED SERVICES UNION OF  
 AUSTRALIA  
 - NATIONAL COUNCIL

STATEMENT OF CASH FLOWS  
 FOR THE PERIOD ENDED 31 MARCH 2002

	Note	Year ended 31 March 2002 \$	15 months period to 31 March 2001 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Contributions from divisions		253,012	360,132
Interest		1,391	1,248
Payments to suppliers and employees		<u>(246,371)</u>	<u>(298,858)</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	10	<u>8,032</u>	<u>62,522</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		8,032	62,522
Cash at beginning of year		<u>78,925</u>	<u>16,403</u>
<b>CASH AT END OF YEAR</b>	9	<u>86,957</u>	<u>78,925</u>

The financial statements should be read in conjunction with the accompanying notes.

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY  
INFORMATION POSTAL PLUMBING AND ALLIED SERVICES UNION OF  
AUSTRALIA**

**- NATIONAL COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE 15 MONTHS PERIOD ENDED 31 MARCH 2002**

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**NOTE 1: STATEMENT OF ACCOUNTING POLICIES**

The financial statements have been prepared and presented in accordance with applicable Accounting Standards, other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and the Workplace Relations Act, 1996. The financial statements have also been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. The concept of accruals accounting has been adopted in the preparation of financial statements. The accounting policies have been consistently applied, unless otherwise stated.

The following significant accounting policy is adopted by the Union in the preparation of the financial statements.

- No provision for Income Tax is necessary as Industrial Trade Unions are exempt from Income Tax under Section 50-15 of the Income Tax Assessment Act 1997.

**NOTE 2: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274 which read as follows:-

1. A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
2. An organisation shall, on application made under Sub-Section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
3. A Registrar may only make an application under Sub-Section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received of an application made at the request of the member.

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY  
INFORMATION POSTAL PLUMBING AND ALLIED SERVICES UNION OF  
AUSTRALIA  
- NATIONAL COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE 15 MONTHS PERIOD ENDED 31 MARCH 2002**

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**NOTE 3: GOODS AND SERVICES TAX**

Revenues, expenses and assets are recognised net of the amount of Goods and Services Tax (GST). Receivable and payable are stated inclusive of GST. The net amount of GST recoverable from or payable to, the Australian Taxation Office is included as part of receivables or payables in the Balance sheet. Cash flows in the Statement of Cash Flows are included on a gross basis. The GST component of cash flows arising from investing and financing activities that are recoverable from, or payable to, the Australian Taxation Office are classified as operating cash flows.

**NOTE 4: CHANGE OF REPORTING PERIOD**

The Union changed its reporting period from 31 December 2000 to 31 March 2001 so as to bring its financial year end in line with the requirements of Union rules. The comparatives shown in this report are therefore for a 15 month period.

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY  
INFORMATION POSTAL PLUMBING AND ALLIED SERVICES UNION OF  
AUSTRALIA  
- NATIONAL COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE 15 MONTHS PERIOD ENDED 31 MARCH 2002**

	31 March 2002 \$	31 March 2001 \$
<b>NOTE 5: RECEIVABLES</b>		
Sundry debtors	<u>165,278</u>	<u>98,608</u>
<b>NOTE 6: OTHER</b>		
GST Receivable	<u>-</u>	<u>1,532</u>
<b>NOTE 7: ACCOUNTS PAYABLE</b>		
Trade Creditors	<u>211,589</u>	<u>149,191</u>
<b>NOTE 8: OTHER</b>		
GST Payable	<u>449</u>	<u>-</u>
<b>NOTE 9: PROFESSIONAL SERVICES</b>		
Audit fees	3,200	1,500
Legal fees	19,036	6,503
Other	<u>2,637</u>	<u>-</u>
	<u>24,873</u>	<u>8,003</u>
<b>NOTE 10: RECONCILIATION OF CASH</b>		
For the purpose of this statement of cash flow, cash includes cash on hand and at call deposits with banks and other financial institutions and commercial bills.		
Cash at the end of the year is shown in the Balance Sheet as follows:		
Cash at bank	<u>86,957</u>	<u>78,925</u>

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY  
INFORMATION POSTAL PLUMBING AND ALLIED SERVICES UNION OF  
AUSTRALIA  
- NATIONAL COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE 15 MONTHS PERIOD ENDED 31 MARCH 2002**

**NOTE 11: RECONCILIATION OF CASH  
FLOW FROM OPERATIONS WITH  
OPERATING SURPLUS**

	31 March 2002	31 March 2001
	\$	\$
Operating surplus /(deficit)	9,963	11,633
Changes in assets and liabilities		
(Increase)/decrease in trade debtors	(66,670)	25,673
Increase/(decrease) in trade creditors	62,758	26,748
(Increase)/decrease in other current assets	1,532	(1,532)
Increase/(decrease) in other current liabilities	449	-
<b>CASH FLOW FROM OPERATIONS</b>	<u>8,032</u>	<u>62,522</u>

**NOTE 12: RELATED PARTY INFORMATION**

The names of the people who held positions on the Executive during the year are:

Brian Baulk	National President
Colin Cooper	National Vice President
Peter Tighe	National Secretary
Earl Setches	National Assistant Secretary
Bernard Riordan	NSW Branch Secretary – Electrical Division
Dean Mighell	VIC Branch Secretary – Electrical Division
Richard Williams	QLD Branch Secretary – Electrical Division
Brian O'Reilly	NSW Branch Secretary – Plumbing Division
Tony Murphy	SA Branch Secretary – Plumbing Division
Jorgen Gullestrop	QLD Branch Secretary – Plumbing Division
Jim Metcher	NSW P&T Branch Secretary – Communications Division
John Brown	P&T Assistant Secretary – Communications Division
Ian McCarthy	NSW T&S Branch Secretary – Communications Division
Len Cooper	VIC T&S Branch Secretary – Communications Division
Sharelle Herrington	Affirmative Action Assistant Secretary – Communications Division
Doreen McDonald	VIC T&S Assistant Branch Secretary – Communications Division

## INDEPENDENT AUDIT REPORT

To the members of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council.

### SCOPE

We have audited the financial statements of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council, for the period ended 31 March 2002 as set out on pages 3 to 9. The Union's Committee of management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express and opinion on them to the members of the Union.

Our audit has been conducted in accordance with the Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. Our procedures, included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial accounts are presented fairly in accordance with applicable accounting standards, other mandatory professional reporting requirements (Urgent Issues Group Consensus Views), and statutory requirements so as to present a view of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council which is consistent with our understanding of its financial position and the results of its operations.

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

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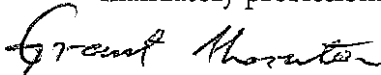
## AUDIT OPINION


We have received all the information and explanations required for the purposes of our audit.

In our opinion:

- (i) There were kept by the Union in respect of the period under review, satisfactory records detailing the sources and nature of income of the Union [including income from members] and the nature and purposes of expenditure, and
- (ii) The attached accounts and statements including the Certificates of the Committee of Management and the Accounting Officer are prepared in accordance with Section 273 of the Workplace Relations Act, 1996. The financial statements set out on pages 3 to 9 have been prepared from the accounting records of the Union and are properly drawn up so as to give a true and fair view of:
  - (a) the financial affairs of the Union as at 31 March 2002; and
  - (b) the income and expenditure and surplus of the Union for the 12 months period ended on that date;

and are in accordance with applicable Accounting Standards and other mandatory professional reporting requirements.

  
GRANT THORNTON  
Chartered Accountants.

  
A.J. ARCHER  
Partner  
Registered Company Auditor

Sydney.

20 May 2003



## AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2001/740 -[128V]

Mr Peter Tighe  
National Secretary  
CEPU  
Suite 701, Level 7  
1 Rosebery Avenue  
ROSEBERY NSW 2216

Dear Mr Tighe

**Re: CEPU National Office  
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is still no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the years ended 31 December 1999, 2000 and 2001.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice **by 8 November, 2002** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

If you wish to discuss this letter you may contact me on (02)8374 6618. In reply please quote: **FR2001/740**.

Yours sincerely

*Belinda Penna*

Belinda Penna  
22 October, 2002





## AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr P Tighe  
National Secretary  
Communications Electrical Plumbing Union  
Suite 701, Level 7  
1 Rosebery Avenue  
ROSEBERY NSW 2018

Dear Mr Tighe

**Re: Communications Electrical Plumbing Union - Outstanding Financial Documents - *Workplace Relations Act 1996***

I refer to our various previous letters in relation to the outstanding financial documents of the National Office of the Communications, Electrical, Plumbing Union. There is still no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements of the above named body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 31 December 1999 and 31 December 2000.

Thank you for sending the Registry a copy of your letter to the Honourable Mr Cole dated 3 July 2002. The Registry is aware that your records, particularly those relating to the period January 2000 to December 2001 are subject to the proceedings of the Royal Commission. However it would be appreciated if you could advise the Registry, by the date specified below, what progress has been made on the financial documents for the year ending 31 December 1999.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgement of the required documents would, in the normal course, be expected before now.

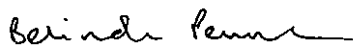
Therefore, I request your written advice **by Friday 6 September 2002** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273.
2. making of the audit report in compliance with section 276(4).

3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3).
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) *(following provision of copies to the members as per step 3 above)*.
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified.

If you wish to discuss this matter, please contact the undersigned on (02) 8374 6618.

Yours sincerely



Belinda Penna  
for Deputy Industrial Registrar

22 August 2002