

19 January 2006

Stephen Kellet  
Assistant Manager  
Australian Industrial Registry  
Level 8, Terrace Towers  
80 William Street  
East Sydney NSW 2011



**CEPU**

**COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION**

**NATIONAL  
OFFICE**

**Peter Tighe**  
National Secretary

**Brian Baulk**  
National President

Suite 701, Level 7  
1 Rosebery Avenue  
Rosebery  
NSW 2018

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**Lodgement of Financial Return National Council year ending 31 March 2004**

Dear Stephen,

Pursuant to s268 of Schedule 1B of the Workplace Relations Act 1996, please find attached the Certificate of Secretary for the National Council for the year ending 31 March 2004.

Please accept my sincere apologies for the delay in remitting the above financial returns. I have appended to this letter the statements for 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

**Certificate of Secretary**

*S268 of Schedule 1B Workplace Relations Act 1996*

I, Peter Tighe, being the National Secretary of the Communications Electrical Plumbing Division certify:

That the full report was provided to members the first week in September 2004; and

That the full report was presented to a meeting of the committee of management of the reporting unit on 24<sup>th</sup> November 2004; in accordance with section 266 of the RAO Schedule.

Signed: \_\_\_\_\_



Date: \_\_\_\_\_

23/1/06.

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION  
POSTAL PLUMBING AND ALLIED SERVICES OF AUSTRALIA - NATIONAL  
COUNCIL**  
ABN 78 117 032 302

**FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2004**

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND  
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL  
ABN 78 117 032 302**

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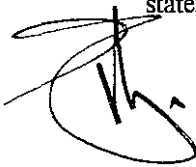
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**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND  
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL  
ABN 78 117 032 302**

**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 2004.
- ii. In the opinion of the Committee of Management, meetings of the Committee were held during the 12 months period ended 31 March 2004, 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 1999, or copies of these records or documents, or copies of the Union), have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act, 1999, 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 year ended 31 March 2004, and the Auditors' report thereon.



PETER TIGHE



BRIAN BAULK

Dated this 24 day of Nov 2004

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND  
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL  
ABN 78 117 032 302**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31 MARCH 2004**

	Notes	2004 \$	2003 \$
Revenue from ordinary activities	2	271,593	260,753
Other expenses from ordinary activities		(313,087)	(294,749)
Correction of fundamental error		<u>50,294</u>	<u>54,029</u>
<b>Profit from ordinary activities before income tax expense (income tax revenue)</b>		<b>8,800</b>	<b>20,033</b>
Income tax revenue (income tax expense) relating to ordinary activities		<u>-</u>	<u>-</u>
<b>Profit from ordinary activities after related income tax expense (income tax revenue)</b>	3, 8	<b>8,800</b>	<b>20,033</b>
<b>Total changes in equity other than those resulting from transactions with owners as owners</b>	8	<u><b>8,800</b></u>	<u><b>20,033</b></u>

The accompanying notes form part of these financial statements.

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND  
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL  
ABN 78 117 032 302**

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2004**

	Notes	2004 \$	2003 \$
<b>CURRENT ASSETS</b>			
Cash assets	4	168,865	176,740
Receivables	5	73,464	118,508
Other	6	<u>4,250</u>	<u>4,250</u>
<b>TOTAL CURRENT ASSETS</b>		<u>246,579</u>	<u>299,498</u>
<b>TOTAL ASSETS</b>		<u>246,579</u>	<u>299,498</u>
<b>CURRENT LIABILITIES</b>			
Payables	7	<u>177,909</u>	<u>239,628</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>177,909</u>	<u>239,628</u>
<b>TOTAL LIABILITIES</b>		<u>177,909</u>	<u>239,628</u>
<b>NET ASSETS</b>		<u>68,670</u>	<u>59,870</u>
<b>EQUITY</b>			
Retained profits	9	<u>68,670</u>	<u>59,870</u>
<b>TOTAL EQUITY</b>	8	<u>68,670</u>	<u>59,870</u>

The accompanying notes form part of these financial statements.

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND  
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL  
ABN 78 117 032 302**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2004**

	Notes	2004 \$	2003 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from customers		365,904	360,952
Payments to suppliers and employees		(374,806)	(271,409)
Interest received		<u>1,027</u>	<u>600</u>
Net cash provided by/(used in) operating activities	10 (b)	<u>(7,875)</u>	<u>90,143</u>
Net increase/(decrease) in cash held		(7,875)	90,143
Cash at beginning of financial year		<u>176,740</u>	<u>86,597</u>
Cash at end of financial year	10 (a)	<u><u>168,865</u></u>	<u><u>176,740</u></u>

The accompanying notes form part of these financial statements.



**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND  
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL  
ABN 78 117 032 302**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2004**

**NOTE 1: STATEMENT OF SIGNIFICANT 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 1977.

**(a) 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 specific 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 a manner, and within such time, as 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.

The following is a summary of the material accounting policies adopted by the company in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

**(b) Cash**

For the purposes of the Statement of Cash Flows, cash includes cash on hand and at call deposits with banks or financial institutions, investments in money market instruments maturing within less than two months and net of bank overdrafts.

**(c) Revenue**

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Other revenue is recognised when the right to receive the revenue has been established.

All revenue is stated net of the amount of goods and services tax (GST).

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND  
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL  
ABN 78 117 032 302**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2004**

	Note	2004 \$	2003 \$
<b>NOTE 2: REVENUE</b>			
<b>Operating activities</b>			
- interest	2(a)	1,027	600
- member subscriptions		270,521	252,815
- other revenue		<u>50,339</u>	<u>61,367</u>
		<u><u>321,887</u></u>	<u><u>314,782</u></u>
<b>(a) Interest from:</b>			
- other persons		<u>1,027</u>	<u>600</u>
 <b>NOTE 3: PROFIT FROM ORDINARY ACTIVITIES</b>			
Profit (losses) from ordinary activities before income tax expenses (income tax revenue) has been determined after:			
<b>(a) Expenses:</b>			
Remuneration of the auditors for:			
- audit or review services		<u>2,700</u>	<u>2,700</u>
 <b>NOTE 4: CASH ASSETS</b>			
Cash at bank		<u><u>168,865</u></u>	<u><u>176,740</u></u>
 <b>NOTE 5: RECEIVABLES</b>			
<b>CURRENT</b>			
Other debtors		<u><u>73,464</u></u>	<u><u>118,508</u></u>
 <b>NOTE 6: OTHER ASSETS</b>			
<b>CURRENT</b>			
Prepayments		<u><u>4,250</u></u>	<u><u>4,250</u></u>
 <b>NOTE 7: PAYABLES</b>			
<b>CURRENT</b>			
Unsecured liabilities			
Trade creditors		175,749	235,218
Sundry creditors and accruals		<u>2,160</u>	<u>4,410</u>
		<u><u>177,909</u></u>	<u><u>239,628</u></u>

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND  
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL  
ABN 78 117 032 302**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2004**

	Note	2004 \$	2003 \$
<b>NOTE 8: EQUITY</b>			
Total equity at the beginning of the financial year		59,870	39,837
Total changes in equity recognised in the statement of financial performance		<u>8,800</u>	<u>20,033</u>
Total equity at the reporting date		<u><u>68,670</u></u>	<u><u>59,870</u></u>
 <b>NOTE 9: RETAINED PROFITS</b>			
Retained profits at the beginning of the financial year		59,870	39,837
Net profit (loss) attributable to members of the entity		<u>8,800</u>	<u>20,033</u>
Retained profits at the end of the financial year		<u><u>68,670</u></u>	<u><u>59,870</u></u>
 <b>NOTE 10: CASH FLOW INFORMATION</b>			
<b>(a) Reconciliation of cash</b>			
Cash at the end of the financial year as shown in the statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:			
Cash at bank		<u><u>168,865</u></u>	<u><u>176,740</u></u>
 <b>(b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax</b>			
Profit from ordinary activities after income tax		8,800	20,033
Changes in assets and liabilities			
Decrease in receivables		45,044	46,770
Increase in other assets		-	(4,250)
Increase/(decrease) in payables		<u>(61,719)</u>	<u>27,589</u>
Cash flows from operations		<u><u>(7,875)</u></u>	<u><u>90,142</u></u>

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND  
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL  
ABN 78 117 032 302**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2004**

Note	2004	2003
	\$	\$

**NOTE 11: 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	Southern States Branch Secretary – Electrical Division
Richard Williams	QLD Branch Secretary – Electrical Division
Steve McCarney	NSW Branch Secretary – Plumbing Division
Tony Murphy	TAS Branch Secretary – Plumbing Division
Jorgen Gullestrop	QLD Branch Secretary – Plumbing Division
Jim Metcher	NSW P & T Branch Secretary – Communications Division
Paul Kelly	P & T WA Branch Secretary – Communications Division
Noel Bretag	Divisional Assistant Secretary – Communications Division
Gary Carson	WA T & S Branch Secretary – Communications Division
Sharelle Herrington	Affirmative Action Assistant Secretary – Communications Division
Vivette Horrex	NSW T & S Assistant Branch Secretary – Communications Division

**NOTE 12: COMPANY DETAILS**

The registered office of the company is:

Communications Electrical Electronic Energy Information Postal  
Plumbing and Allied Services of Australia - National Council

Level 7, 1 Rosebery Avenue

Rosebery NSW 2018

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND  
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL  
ABN 78 117 032 302**

**ACCOUNTING OFFICER'S CERTIFICATE**

I, **PETER ANTHONY TIGHE**, being the Officer responsible for keeping the accounting records of the Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council, certify that as at 31 March 2004 the number of members of the Division was 131,030.

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 2004
- ii. A record has been kept of all moneys paid by, or collected from, members and 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.
- ii.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.
- ii.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.
- ii.v. No loans or other financial benefits, other than remuneration in respect to their full time employments with the Union were made to persons holding office in the Union
- ii.vi. The registrar of members of the Union was maintained in accordance with the Workplace Relations Act, 1996.



**PETER ANTHONY TIGHE**

Dated this 24 day of NOV 2004

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND  
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL  
ABN 78 117 032 302**

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND  
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL**

**Scope**

We have audited the financial statements comprising the Income and Expenditure Account, Balance Sheet, Statement of Cash Flows and Notes to the financial statements of the Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council for the year ended 31 March 2003. 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 an opinion on them to the members of the Union.

Our audit has been conducted in accordance with 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 policies. These procedures have been undertaken to form an opinion 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.

## Audit Opinion

In our opinion:

a satisfactory accounting records were kept by the Union in respect of the year ended 31 March 2004, including:

- i records of the sources and nature of the income of the Union; and
- ii records of the nature and purposes of expenditure of the Union; and

b the financial statements and other statements required to be prepared under sec 273 of the Workplace Relations Act 1996 have been properly drawn up so as to give a true and fair view of:

- i the financial affairs of the Union as at 31 March 2003; and
- ii the income and expenditure, and surplus, of the Union for the year ended on that date; and

c the financial statements have been prepared in accordance with applicable Accounting Standards and other mandatory professional reporting requirements.

We have obtained all the information and explanations we require from the officers and employees of the Union, which were necessary for the purposes of our audit, and there were no deficiencies, failures or shortcomings in relation to the matters referred to above.

Pinker Arnold & McLoughlin  
Suite 1 Level 2  
420 Forest Road  
Hurstville NSW 2220



Richard Charles Pinker  
Partner

24 Nov. 2004  
Hurstville NSW

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND  
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL  
ABN 78 117 032 302**

**DISCLAIMER TO THE MEMBERS OF  
COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND  
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL**

The additional financial data presented on page 11 is in accordance with the books and records of the union which have been subjected to the auditing procedures applied in our statutory audit of the union for the financial year ended 31 March 2004. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services of Australia - National Council) in respect of such data, including any errors of omissions therein however caused.

Pinker Arnold & McLoughlin  
Suite 1 Level 2  
420 Forest Road  
Hurstville NSW 2220



Richard Charles Pinker  
Partner

24 Nov 2004  
Hurstville NSW



**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND  
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL  
ABN 78 117 032 302**

**PRIVATE INFORMATION FOR THE DIRECTOR ON THE 2004 FINANCIAL STATEMENTS**

**DETAILED PROFIT AND LOSS  
FOR THE YEAR ENDED 31 MARCH 2004**

	2004	2003
	\$	\$
<b>INCOME</b>		
Interest	1,027	600
ACTU Affiliation funds	270,521	252,815
Levy on Branches	50,294	54,029
Other income	45	7,338
<b>TOTAL INCOME</b>	<b>321,887</b>	<b>314,782</b>
<b>LESS EXPENSES</b>		
Affiliation fees	272,300	256,863
Audit fees	2,700	2,700
Bank charges	30	-
Donations	12,091	3,000
Printing and stationery	-	2,616
Legal fees	5,030	8,696
Secretarial services	4,709	8,759
Sundry expenses	-	1,613
TUTA	16,227	10,502
<b>TOTAL EXPENSES</b>	<b>313,087</b>	<b>294,749</b>
<b>OPERATING PROFIT/(LOSS)</b>	<b>8,800</b>	<b>20,033</b>

These financial statements should be read in conjunction with the attached Disclaimer.



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

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

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

Dear Mr Tighe

**Re: Financial Return – National Council - for year ending 31 March 2004  
(FR2004/215)**

Thank you for lodging the above documents which were received on 24 January 2006. I draw your attention to the following matters.

**s237 Statement of Loans, Grants and Donations**

The Detailed Profit and Loss Statement shows a total balance of \$12,091 for Donations. Please remember that organisations must, if appropriate and they have not already done so, lodge in the Industrial Registry a statement under the relevant section, (in this case, s269 of the unamended Workplace Relations Act 1996) showing the prescribed particulars for each and any donation exceeding \$1000.

**Signing documents before provision to members**

In your Secretary's Certificate you state that the report was presented to the meeting of the committee of management on 24 November 2004. This is the date the Auditor's report and other statements were signed. However you state that the report was provided to members in September 2004, two months earlier.

Section 279(1) of the unamended Act clearly contemplates that members should have been provided with signed copies of the report. The current s265(1) of the RAO Schedule also implies this. Consequently, the documents which are lodged in the Registry should show that they were signed before they were circulated to the members.

I note that sub-rule 20.3 of the National Rules supports this which I quote below.

*20.3 Circulation of Accounts to Members*

*Once the Auditor has signed off on the financial reports for the financial year and those reports have been forwarded and presented to the National Council, they shall be circulated to members via the union magazine, by correspondence or by email, on the union's website or by some other method where all members have access to and are able to view the financial reports.*

Only after the signed documents have been circulated to the members should they be formally presented to a second meeting of the National Council under s266.

Next year's documents should reflect this sequence. The documents should be signed and dated prior to circulation, not left till the second meeting held post-circulation

Notwithstanding the foregoing, I am satisfied on the basis of your Secretary's Certificate that the members were provided with the financial statements that were presented to a subsequent second meeting, and therefore the documents will be filed.

Yours sincerely

A handwritten signature in black ink, appearing to be 'SK', written in a cursive style.

Stephen Kellett  
Assistant Manager, Sydney Registry

24 January 2006