

29 November 2005

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

Lodgement of Financial Return Electrical Division, Southern States Branch and National Council

Dear Stephen,

Pursuant to s268 of Schedule 1B of the Workplace Relations Act 1996, please find attached the Certificate of Secretary for the Electrical Division and Southern States Branch for the year ending 31 December 2004 and National Council for the year ending 31 March 2005.

My apologies for the delay in responding. Should you require further information, please contact the undersigned.

Yours faithfully,



Peter Tighe
NATIONAL SECRETARY



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

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

Email:
edno@nat.cepu.asn.au



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 on the 22nd August 2005; and

That the full report was presented to a meeting of the committee of management of the reporting unit on 28th June 2005; in accordance with section 266 of the RAO Schedule.

Signed:  _____

Date: 29/11/05 _____



**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 2005**



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

TABLE OF CONTENTS

| | |
|------------------------------------|---------|
| Operating Report | 1 - 2 |
| Financial Report | |
| Statement of Financial Performance | 3 |
| Statement of Financial Position | 4 |
| Statement of Cash Flows | 5 |
| Notes to the Financial Statements | 6 - 10 |
| Committee of Management Statement | 11 |
| Independent Audit Report | 12 |
| Additional Information | 13 - 14 |

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

OPERATING REPORT

This Operating Report covers the activities of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council, for the financial year ended 31 March 2005, the results of those activities and any significant changes in the nature of those activities during the year.

1. Principle Activities of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia –National Council

- Implementation of the decisions of the National Executive and National Council.
- Implementation of the union's organising agenda, including direct assistance and strategic advice on particular sector or site organising projects, the training and development of officials and assistance to Divisions and branches on planning and resourcing campaigns.
- Industrial support including representation of industry grievances, advice on legal and legislative matters, pursuing relevant changes to the conditions of eligibility rules of the union, and responding to other unions' rules applications where they impact on membership of the CEPU.
- The administration of federal industrial relations system, industrial returns, advising peak Councils on major test cases (such as living wage) and making submissions to Government and industry on behalf of the CEPU.
- National media and communications to members via Divisions and to the broader community via media releases in support of campaigns, video and film development, and targeted publications.
- National bargaining in key multi Divisional national industries, and assistance to Divisions on legal and industrial relations matters by request.

The national office has consulted with the ACTU on the development of claims, ie 2004 living wage case, redundancy test case and family leave test case. Where appropriate, the national office has assisted branches in the implementation of relevant decisions via the variation of awards.

The national office has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to CEPU members.

2. The National Council's Financial Affairs

There have been no significant changes in the national office financial affairs. A small service fee is paid for each financial member.

During the 2004/5 financial year, the national office funded a number of legal actions on behalf of membership interests.

3. Right of Members to Resign.

All members of the Union have the right to resign from the Union in accordance with Divisional Rules of the Union (and Section 174 of the Workplace Relations Act); namely, by providing written notice addressed and delivered to the Secretary of the relevant Divisional Branch, including via email.

4. Superannuation Trustees

Peter Tighe is an officer of the National Office and is a Trustee and Member of the Board of Directors of the C+Bus, a multi Divisional Superannuation Fund.

5. Membership of the Union

There were 133,400 members of the union as at 31 March 2005.

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

As at 31 March 2005 the National Council employed no full time employees and no part-time employees.

7. National Executive

The following persons were members of the National Executive, during the year ending 31 March 2005.

| | |
|---------------------|---|
| Brian Bauk | 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 – 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 Div |
| Vivette Horrex | NSW T & S Assistant Branch Secretary – Communications Div |



PETER TIGHE, NATIONAL SECRETARY

28 JUNE 2005

**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 2005**

| | Notes | 2005 \$ | 2004 \$ |
|---|-------|------------------|------------------|
| Revenue from ordinary activities | 2 | 297,612 | 321,887 |
| Other expenses from ordinary activities | | <u>(288,366)</u> | <u>(313,087)</u> |
| Profit from ordinary activities before income tax expense (income tax revenue) | | 9,246 | 8,800 |
| Income tax revenue (income tax expense) relating to ordinary activities | | <u>-</u> | <u>-</u> |
| Profit from ordinary activities after related income tax expense (income tax revenue) | 3 | 9,246 | 8,800 |
| Total changes in equity other than those resulting from transactions with owners as owners | 8 | <u>9,246</u> | <u>8,800</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 2005**

| | Notes | 2005 \$ | 2004 \$ |
|----------------------------------|-------|-----------------------|-----------------------|
| CURRENT ASSETS | | | |
| Cash assets | 4 | 72,040 | 168,865 |
| Receivables | 5 | 91,898 | 73,464 |
| Other | 6 | <u>4,250</u> | <u>4,250</u> |
| TOTAL CURRENT ASSETS | | <u>168,188</u> | <u>246,579</u> |
| TOTAL ASSETS | | <u>168,188</u> | <u>246,579</u> |
| CURRENT LIABILITIES | | | |
| Payables | 7 | <u>90,272</u> | <u>177,909</u> |
| TOTAL CURRENT LIABILITIES | | <u>90,272</u> | <u>177,909</u> |
| TOTAL LIABILITIES | | <u>90,272</u> | <u>177,909</u> |
| NET ASSETS | | <u>77,916</u> | <u>68,670</u> |
| EQUITY | | | |
| Retained profits | 9 | <u>77,916</u> | <u>68,670</u> |
| TOTAL EQUITY | 8 | <u>77,916</u> | <u>68,670</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 2005**

| | Notes | 2005 \$ | 2004 \$ |
|--|--------|----------------------|-----------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Receipts from customers | | 277,787 | 365,904 |
| Payments to suppliers and employees | | (376,003) | (374,806) |
| Interest received | | <u>1,391</u> | <u>1,027</u> |
| Net cash used in operating activities | 12(b) | <u>(96,825)</u> | <u>(7,875)</u> |
| Net decrease in cash held | | (96,825) | (7,875) |
| Cash at beginning of financial year | | <u>168,865</u> | <u>176,740</u> |
| Cash at end of financial year | 12 (a) | <u><u>72,040</u></u> | <u><u>168,865</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 2005**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared 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 accounting policies have been consistently applied, unless otherwise stated.

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.

(a) Income Tax

No provision for income tax has been raised as the company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(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).

(d) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

(e) Comparative Figures

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

**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 2005**

| | Note | 2005 \$ | 2004 \$ |
|---|------|-----------------------|-----------------------|
| NOTE 2: REVENUE | | | |
| Operating activities | | | |
| - rendering of services | | 49,148 | 50,294 |
| - interest | 2(a) | 1,391 | 1,027 |
| - member subscriptions | | 247,073 | 270,521 |
| - other revenue | | <u>-</u> | <u>45</u> |
| | | <u><u>297,612</u></u> | <u><u>321,887</u></u> |
| (a) Interest from: | | | |
| - other persons | | <u>1,391</u> | <u>1,027</u> |
| NOTE 3: PROFIT FROM ORDINARY ACTIVITIES | | | |
| Profit (losses) from ordinary activities before income tax expenses (income tax revenue) has been determined after: | | | |
| (a) Expenses | | | |
| Remuneration of the auditors for | | | |
| - audit or review services | | <u>2,700</u> | <u>2,700</u> |
| NOTE 4: CASH ASSETS | | | |
| Cash at bank | | <u>72,040</u> | <u>168,865</u> |
| NOTE 5: RECEIVABLES | | | |
| CURRENT | | | |
| Other debtors | | <u>91,898</u> | <u>73,464</u> |
| NOTE 6: OTHER ASSETS | | | |
| CURRENT | | | |
| Prepayments | | <u>4,250</u> | <u>4,250</u> |
| NOTE 7: PAYABLES | | | |
| CURRENT | | | |
| Unsecured liabilities | | | |
| Trade creditors | | 90,798 | 175,749 |
| Sundry creditors and accruals | | <u>(526)</u> | <u>2,160</u> |
| | | <u><u>90,272</u></u> | <u><u>177,909</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 2005**

NOTE 8: EQUITY

| | | |
|--|----------------------|----------------------|
| Total equity at the beginning of the financial year | 68,670 | 59,870 |
| Total changes in equity recognised in the statement of financial performance | <u>9,246</u> | <u>8,800</u> |
| Total equity at the reporting date | <u><u>77,916</u></u> | <u><u>68,670</u></u> |

NOTE 9: RETAINED PROFITS

| | | |
|---|----------------------|----------------------|
| Retained profits at the beginning of the financial year | 68,670 | 59,870 |
| Net profit (loss) attributable to members of the entity | <u>9,246</u> | <u>8,800</u> |
| Retained profits at the end of the financial year | <u><u>77,916</u></u> | <u><u>68,670</u></u> |

NOTE 10: CONTINGENT LIABILITIES AND ASSETS

Contingent Liabilities

There are no known contingent liabilities as at balance date or to the date of this report.

NOTE 11: EVENTS SUBSEQUENT TO REPORTING DATE

There were no events significant subsequent to balance date and up to the date of this report.

NOTE 12: CASH FLOW INFORMATION

(a) Reconciliation of cash

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>72,040</u></u> | <u><u>168,865</u></u> |
| (b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax | | |
| Profit from ordinary activities after income tax | 9,246 | 8,800 |
| Changes in assets and liabilities | | |
| (Increase)/decrease in receivables | (18,434) | 45,044 |
| Decrease in payables | <u>(87,637)</u> | <u>(61,719)</u> |
| Cash flows from operations | <u><u>(96,825)</u></u> | <u><u>(7,875)</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 2005**

NOTE 13: FINANCIAL INSTRUMENTS

(a) Interest Rate Risk

The company's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on classes of financial assets and financial liabilities, is as follows:

| | Weighted Average Effective | | Floating Interest Rate | | Non Interest Bearing | | Total | |
|-----------------------------|----------------------------------|------|------------------------|----------------|----------------------|----------------|----------------|----------------|
| | Interest Rate | | 2005 | 2004 | 2005 | 2004 | 2005 | 2004 |
| | 2005 | 2004 | \$ | \$ | \$ | \$ | \$ | \$ |
| Financial Assets: | | | | | | | | |
| Cash | 0.7 | 0.7 | 72,640 | 168,865 | - | - | 72,040 | 168,865 |
| Receivables | - | - | - | - | 96,148 | 77,714 | 96,148 | 77,714 |
| Total Financial Assets | | | <u>72,640</u> | <u>168,865</u> | <u>96,148</u> | <u>77,714</u> | <u>168,188</u> | <u>246,579</u> |
| Financial Liabilities: | | | | | | | | |
| Trade and sundry creditors | - | - | - | - | 90,272 | 177,909 | 90,272 | 177,909 |
| Total Financial Liabilities | | | <u>-</u> | <u>-</u> | <u>90,272</u> | <u>177,909</u> | <u>90,272</u> | <u>177,909</u> |

NOTE 14: RELATED PARTY TRANSACTIONS

The following persons were members of the National Executive, during the year ending 31 March 2005.

| | |
|---------------------|---|
| 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 – 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 Div |
| Vivette Horrex | NSW T & S Assistant Branch Secretary – Communications Div |

NOTE 15: 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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2005**

NOTE 16: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the workplace Relations Act, 1996 the attention is drawn to the provisions of Sub-Section (1), (2), and (3) of section 272 of Schedule 1B which read as follows:

- (1) A member of the reporting unit, or a registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with the application made under subsection (1).

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

COMMITTEE OF MANAGEMENT STATEMENT

On (Date of Meeting) the committee of Management of Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 March 2005.

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Register;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the CEPU- National Council for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the CEPU- National Council will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of the financial year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organization including the rules of a branch concerned; and
 - (ii) the financial affairs of the CEPU- National Council have been managed in accordance with the rules of the organization including the rules of branch concerned; and
 - (iii) the financial records of the CEPU- National Council have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisation) Regulations 2003; and
 - (iv) the financial records of the CEPU- National Council have been as far as practicable, in consistent manner to each of the other branches of the organization; and
 - (v) no information has been sought in any request of a member of the CEPU- National Council or a Registrar duly made under section 272 of Schedule 1B to the Workplace Relations Act 1996; and
 - (vi) no order have been made by the Industrial Registrar under section 273 of Schedule 1B to the Workplace Relations Act 1996.

For the National Executive



Peter Tighe

Dated this 28 day of JUNE 2005

**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 Statement of Financial Performance, Statement of Financial Position, 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 2005. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion on them to the member of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, 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 statements 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 the financial report of Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council is in accordance with:

- (a) the Workplace Act 1996, including
 - (i) giving a true and fair view of the Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council's financial position as at 31 March 2005 and its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards
 - (iii) complying with any other requirements imposed by the Reporting Guidelines or Part 3 of chapter 8 of Schedule 1B of the Act; and
- (b) Other mandatory professional reporting requirements in Australia.

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


Richard Charles Pinker

Partner

22 JUNE 2005

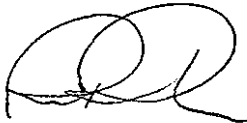
Sydney NSW 2000

**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 14 is in accordance with the books and records of the company which have been subjected to the auditing procedures applied in our statutory audit of the company for the financial year ended 31 March 2005. 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

28 JUNE 2005

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 2005 FINANCIAL STATEMENTS

**DETAILED PROFIT AND LOSS
FOR THE YEAR ENDED 31 MARCH 2005**

| | 2005 \$ | 2004 \$ |
|--------------------------------|----------------|----------------|
| INCOME | | |
| Levy on Branches | 49,148 | 50,294 |
| Interest | 1,391 | 1,027 |
| ACTU Affiliation funds | 247,073 | 270,521 |
| Other income | - | 45 |
| TOTAL INCOME | 297,612 | 321,887 |
| LESS EXPENSES | | |
| Affiliation fees | 251,741 | 272,300 |
| Audit fees | 2,700 | 2,700 |
| Bank charges | 1 | 30 |
| Conference/Seminar costs | 2,639 | - |
| Donations | 4,000 | 12,091 |
| Legal costs | 5,388 | 5,030 |
| Secretarial Services | 4,897 | 4,709 |
| TUTA | 17,000 | 16,227 |
| TOTAL EXPENSES | 288,366 | 313,087 |
| OPERATING PROFIT/(LOSS) | 9,246 | 8,800 |

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

Financial Return – National Council - for year ending 31 March 2005 (FR2005/202)

Thank you for lodging the above documents which were received on 30 November 2005. 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 \$4,000 for Donations. Please remember that an organisation must, if appropriate and it has not already done so, lodge in the Industrial Registry a statement under s237 showing the prescribed particulars for each and any loan, grant or donation exceeding \$1000.

Presentation to Meeting after provision to members

In your Secretary's Certificate you state that the report was presented to the meeting of the committee of management on 28 June 2005. This is the date the Auditor's report and other statements were signed. Then you state that the report was provided to members on 22 August 2005, nearly two months later. There is no reference to any meeting held after the report being provided to the members.

Clearly, the 28 June meeting cannot be the meeting contemplated by section 266 of the RAO Schedule for the purpose of "presenting the documents", which that section contemplates taking place only *after* the members have been provided with copies.

Next year's certificate should clearly indicate that the report has been presented to a meeting held after the members have been issued the various signed documents.

On the face of the documents as lodged, there has been no s266 meeting. For the National Office to comply strictly with s266, it should as a formality re-present the report at the next meeting of the National committee.

Given that it is clear that the members have been provided with the signed audited report I have decided to file the documents without further delay.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Stephen Kellett', with a long horizontal flourish extending to the right.

Stephen Kellett
Assistant Manager, Sydney Registry

24 January 2006