



Australian Government
Australian Industrial Registry

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



Dear Mr Tighe

Re: Lodgement of Financial Statements and Accounts – Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, National Office - year ending 31 March 2008 (FR2008/202)

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 2 February 2009.

The documents have been filed. However I draw your attention to the following:

On the Detailed Profit and Loss Statement (page 13) the item “Donations” shows as \$59,895. I therefore take this opportunity to remind you to lodge, if necessary, a separate statement under s237 of the RAO Schedule giving the prescribed particulars of any individual donation exceeding \$1,000.

Yours sincerely,

A handwritten signature in black ink, appearing to be "S. Kellett".

Stephen Kellett
Statutory Services Branch

13 February 2009

2 February 2009

Mr Stephen Kellett
Statutory Services Branch
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
East Sydney NSW 2011



**COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION**

**NATIONAL
OFFICE**

Peter Tighe
National Secretary

Ed Husic
National President

Suite 701, Level 7
5 Rosebery Avenue
Rosebery
NSW 2018

Ph: (02) 9663 3699
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**Lodgement of Financial Statements and Accounts of the
Communications, Electrical, Electronic, Energy Information Postal
Plumbing and Allied Services Union of Australia (CEPU) – National
Office, year ending 31 March 2008**

Dear Stephen,

Pursuant to Section 268 Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule), please find attached the required financial reports and statements for the CEPU – National Office for the year ending the 31 March 2008.

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

Yours faithfully,

Peter Tighe
National Secretary

CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER
(s268 SCHEDULE 1, WORKPLACE RELATIONS ACT 1996)

I, Peter Tighe, National Secretary of the Communications, Electrical, Electronic, Energy Information Postal Plumbing and Allied Services Union of Australia, (CEPU) a prescribed designated officer, certify that the enclosed documents lodged, consisting of the general purpose financial report of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia – National Office for the year ended 31 March 2008, are copies of the documents provided to members on and from the:

11th July 2008

and subsequently presented to a meeting in accordance with section 266 held on the:

29th January 2009.

Peter Tighe
National Secretary

Dated: _____



29/1/09.

**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 2008**

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

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**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 2008, 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 on behalf of all Australian workers and their families. 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.

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 127,369 members of the union as at 31 March 2008.

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

As at 31 March 2008 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 2008.

Ed husic	National President
Len 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
Nazzareno Ottobre	Vic Branch President – Plumbing Division
Gary Jacobsen	Vic Branch Organiser – Plumbing Division
Bradley O'Carroll	Qld Branch Secretary – Plumbing Division
Jim Metcher	NSW P & T Branch Secretary – Communications Division
Cameron Thiele	Qld Branch Secretary – Communications Division
Joan Doyle	Vic P&T Branch Secretary – Communications Division
Ian McCarthy	NSW T & S Branch Secretary Communications Div
Burt Blackburne	Divisional Assistant Secretary – Communications Div
Vivette Horrex	NSW T & S Assistant Branch Secretary – Communications Div



PETER TIGHE,
NATIONAL SECRETARY

9/6/2008.

**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 2008**

	Notes	2008 \$	2007 \$
Revenue from ordinary activities	2	316,439	1,045,269
Other expenses from ordinary activities		<u>(319,779)</u>	<u>(1,013,292)</u>
Profit from ordinary activities before income tax expense (income tax revenue)		(3,340)	31,977
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	(3,340)	31,977
Total changes in equity other than those resulting from transactions with owners as owners	8	<u>(3,340)</u>	<u>31,977</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 2008**

	Notes	2008 \$	2007 \$
CURRENT ASSETS			
Cash assets	4	118,852	12,198
Receivables	5	74,757	328,080
Other	6	<u>5,790</u>	<u>17,825</u>
TOTAL CURRENT ASSETS		<u>199,399</u>	<u>358,103</u>
TOTAL ASSETS		<u>199,399</u>	<u>358,103</u>
CURRENT LIABILITIES			
Payables	7	<u>98,516</u>	<u>253,880</u>
TOTAL CURRENT LIABILITIES		<u>98,516</u>	<u>253,880</u>
TOTAL LIABILITIES		<u>98,516</u>	<u>253,880</u>
NET ASSETS		<u>100,883</u>	<u>104,223</u>
EQUITY			
Retained profits	9	<u>100,883</u>	<u>104,223</u>
TOTAL EQUITY	8	<u>100,883</u>	<u>104,223</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 2008

	Notes	2008 \$	2007 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from customers		567,843	1,466,639
Payments to suppliers and employees		(463,108)	(1,463,099)
Interest received		<u>1,919</u>	<u>2,868</u>
Net cash provided by operating activities	12(b)	<u>106,654</u>	<u>6,408</u>
Net increase in cash held		106,654	6,408
Cash at beginning of financial year		<u>12,198</u>	<u>5,790</u>
Cash at end of financial year	12 (a)	<u><u>118,852</u></u>	<u><u>12,198</u></u>

The accompanying notes form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008**

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 Union 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 Union 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 2008**

	Note	2008 \$	2007 \$
NOTE 2: REVENUE			
Operating activities			
- rendering of services		48,548	49,910
- interest	2(a)	1,919	2,868
- member subscriptions		265,972	258,920
- other revenue		-	733,571
		<u>316,439</u>	<u>1,045,269</u>
(a) Interest from:			
- other persons		<u>1,919</u>	<u>2,868</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>118,852</u>	<u>12,198</u>
NOTE 5: RECEIVABLES			
CURRENT			
Other debtors		<u>74,757</u>	<u>328,080</u>
NOTE 6: OTHER ASSETS			
CURRENT			
Other current assets		<u>5,790</u>	<u>17,825</u>
NOTE 7: PAYABLES			
CURRENT			
Unsecured liabilities			
Trade creditors		95,105	240,180
Sundry creditors and accruals		<u>3,411</u>	<u>13,700</u>
		<u>98,516</u>	<u>253,880</u>

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

NOTE 8: EQUITY

Total equity at the beginning of the financial year	104,223	72,246
Total changes in equity recognised in the statement of financial performance	<u>(3,340)</u>	<u>31,977</u>
Total equity at the reporting date	<u>100,883</u>	<u>104,223</u>

NOTE 9: RETAINED PROFITS

Retained profits at the beginning of the financial year	104,223	72,246
Net profit (loss) attributable to members of the entity	<u>(3,340)</u>	<u>31,977</u>
Retained profits at the end of the financial year	<u>100,883</u>	<u>104,223</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 was no events significant subsequent to balance date and upto 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>118,852</u>	<u>12,198</u>
(b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax		
Profit (Loss) from ordinary activities after income tax	(3,340)	31,977
Changes in assets and liabilities		
Decrease in receivables	253,323	424,238
(Increase)/decrease in other assets	12,035	(7,893)
Decrease in payables	<u>(155,364)</u>	<u>(441,914)</u>
Cash flows from operations	<u>106,654</u>	<u>6,408</u>

NOTE 13: FINANCIAL INSTRUMENTS

(a) Interest Rate Risk

The Union'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 Interest Rate	Floating Interest Rate	Non Interest Bearing	Total
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**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302**

	2008 %	2007 %	2008 \$	2007 \$	2008 \$	2007 \$	2008 \$	2007 \$
Financial Assets:								
Cash	0.08	0.07	118,852	12,198	-	-	118,852	12,198
Receivables	-	-	-	-	80,547	345,905	80,547	77,714
Total Financial Assets			118,852	12,198	80,547	345,905	199,399	89,912
Financial Liabilities:								
Trade and sundry creditors	-	-	-	-	98,516	253,880	98,516	253,880
Total Financial Liabilities			-	-	98,516	253,880	98,516	253,880

NOTE 14: RELATED PARTY TRANSACTIONS

The following persons were members of the National Executive, during the year ending 31 March 2008:

Ed husic	National President
Len 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
Nazzareno Ottobre	Vic Branch President – Plumbing Division
Gary Jacobsen	Vic Branch Organiser – Plumbing Division
Bradley O'Carroll	Qld Branch Secretary – Plumbing Division
Jim Metcher	NSW P & T Branch Secretary – Communications Division
Cameron Thiele	Qld Branch Secretary – Communications Division
Joan Doyle	Vic P&T Branch Secretary – Communications Division
Ian McCarthy	NSW T & S Branch Secretary Communications Div
Burt Blackburne	Divisional Assistant Secretary – Communications Div
Vivette Horrex	NSW T & S Assistant Branch Secretary – Communications Div

NOTE 15: UNION DETAILS

The registered office of the Union is:

Communications Electrical Electronic Energy Information Postal Plumbing
and Allied Services of Australia - National Council
Suite 701, Level 7, 5 Rosebery Avenue
Rosebery NSW 2018

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).

COMMITTEE OF MANAGEMENT STATEMENT

The Committee of Management of the 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 2008.

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

National Secretary

9/6/08

**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 report of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services of Australia - National Council for the financial year ended 31 March 2008 comprising the Directors' Declaration, Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements.

The Union's officers are responsible for the financial report. We have conducted an independent audit of this financial report in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia and statutory requirements so as to present a view which is consistent with our understanding of the Union's financial position and performance as represented by the results of its operations and its cash flows.

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

Audit Opinion

In our opinion, the financial report of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services of Australia - National Council is in accordance with:

- (a) the Work Place Relations Act 1996, including:
 - (i) giving a true and fair view of the Union's financial position as at 31 March 2008 and of its performance for the financial year ended on that date; and
 - (ii) complying with Accounting Standards in Australia; and
- (b) other mandatory professional requirements in Australia.

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



Richard Charles Pinker

Partner

9 June 2008

Hurstville NSW 2220

**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 13 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 2008. 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

9 June 2008

Hurstville NSW 2220

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 2008 FINANCIAL STATEMENTS

DETAILED PROFIT AND LOSS
FOR THE YEAR ENDED 31 MARCH 2008

	2008 \$	2007 \$
INCOME		
Other professional income	48,548	49,910
Interest	1,919	2,868
Membership subscriptions	265,972	258,920
Other income	-	733,571
TOTAL INCOME	316,439	1,045,269
LESS EXPENSES		
Affiliation fees	257,181	262,611
Audit fees	2,700	2,700
Bank charges	3	4,750
Donations	59,895	719,870
Legal costs	-	17,962
Secretarial Services	-	5,399
TOTAL EXPENSES	319,779	1,013,292
OPERATING PROFIT/(LOSS)	(3,340)	31,977

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

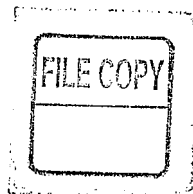


Australian Government

Australian Industrial Registry

14 January 2009

Mr Peter Tighe
National Secretary
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services
Union of Australia
Suite 701, Level 7, 1 Rosebery Avenue
ROSEBERY NSW 2018



Dear Mr Tighe

Lodgment of Financial Statements and Accounts – Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, National Office - Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule) – for year ended 31 March 2008 (FR2008/202)

The RAO Schedule requires the National Office of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia to lodge audited financial accounts and statements with the Registry within 6 months and 14 days of the end of its financial year.

The Registry has no record of lodgment of the National Office's financial documents for the financial year ended on 31 March 2008. The documents should have been lodged with the Registry by 14 October 2008. A reminder letter was sent on 21 October 2008.

I draw your attention to the civil penalty provisions of the RAO Schedule (see section 305(2)(ze)) which allow the Federal Court to impose a pecuniary penalty upon a person or organisation where the requirements of section 268 have not been met. You should also be aware of the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out general duties of officers and employees of organisations and their branches in relation to financial management. In order to avoid exposure to a civil (pecuniary) penalty, you should lodge the documents without further delay.

If you are not in a position to lodge the outstanding documents immediately, I respectfully request that you advise in writing by 30 January 2009 when you anticipate lodging a copy of the full report in the Industrial Registry.

The Registry strongly encourages you to lodge documents electronically by sending an email with the documents attached to orgs@airc.gov.au. Alternatively, you may wish to send the documents by fax to (02) 9380 6990.

Yours sincerely,

Stephen Kellett
Statutory Services Branch



Ref: FR2008/202-[128V]

Mr Peter Tighe
National Secretary
CEPU National Office
PO Box 380
ROSEBERY NSW 2018

Dear Mr Tighe

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

The Accounts and Audit Part of Schedule 1 of the *Workplace Relations Act 1996* requires, as a general rule, that the audited financial statements of a reporting unit of a registered organisation, be lodged in the Industrial Registry within 6 months and 14 days from the end of its financial year.

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 31 March 2008. For details of these provisions and organisations' financial reporting obligations please refer to the Registry's earlier correspondence.

In particular there is no record of lodgement of copies of:

- the general purpose financial report;
- the auditor's report; or
- the operating report.

These three reports are referred to as the "full report".

Section 268 of the RAO Schedule¹ requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **15 October 2008.**

Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation whose conduct contravened the civil penalty provision.

I also draw your attention to the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out the general duties of officers and employees of organisations and their branches in relation to financial management.

In the absence of lodgement of a copy of the full report, I request you state in writing by **14 November, 2008:**

- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report
- whether the committee of management has prepared the operating report
- whether the full report has been provided to members, and if so, when


¹ Schedule 1 of the Workplace Relations Act 1996

- whether the full report provided to the members has been presented to a general or committee of management meeting, and if so, when
- when a copy of the full report will be lodged in the Industrial Registry.

The full report when lodged must be accompanied by a certificate of the secretary or other authorised officer that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

If you wish to discuss this letter, please contact me on (02) 8374 6618. In reply please quote: **FR2008/202.**

Yours sincerely



Belinda Penna

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21 October 2008



Australian Government
Australian Industrial Registry

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

Ref: FR2008/202-[128V]

Mr Peter Tighe
National Secretary
CEPU
PO Box 380
ROSEBERY NSW 2018

Dear Mr Tighe

Re: Financial Return - year ending 31 March, 2008 - Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed reporting unit under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 March, 2008.

The legislative scheme set out in Chapter 8, Part 3 of the RAO Schedule is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members. A copy of the time-scale provisions is attached for your information.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. We recommend you and your accountant/auditor refer to the following documents on the Commission's website where a new site has been created dealing with:

- RAO Fact sheets - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.
- Financial Reporting Sample Documents – Sample Committee of Management's Statement, Designated Officer's Certificate and checklists for illustrative purposes.
- Registrar's Reporting Guidelines - The GPFR must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- RAO Schedule and RAO Regulations

You can access these documents at: <http://www.airc.gov.au/registered/FR/information.htm>.

The Registry strongly encourages your organisation to lodge documents electronically by either:

- Sending an email with the documents attached to: riasydney@air.gov.au
- Sending the documents by fax to: (02) 9380 6990

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at riasydney@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely

Belinda Penna
(02) 8374 6666
2 April, 2008

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement. (b) The Designated Officer must sign and date the Committee of Management Statement which is then forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	/ /	As soon as practicable after end of financial year
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report <u>must</u> be dated on or after date of Committee of Management Statement
Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	/ /	(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); or	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report in the Industrial Registry, together with the Designated Officer's certificate – s268 #	/ /	Within 14 days of meeting

* The full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the certificate stating that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. A non-elected official is not allowed to sign the certificate.