



FAIR WORK
AUSTRALIA

7 June 2010

Mr Peter Tighe
National Secretary,
CEPU
Suite 701, Level 7, 5 Rosebery Avenue
ROSEBERY NSW 2018



Dear Mr Tighe

**Re: Lodgment of Financial Accounts and Statements – National Office –
for year ending 31 March 2009 (FR2009/205)**

Thank you for lodging the abovementioned financial accounts and statements which were received by Fair Work Australia on 25 May 2010.

The documents have been filed, however I draw your attention to that fact that the Auditor's Report and the Committee of Management Statement were not dated. These statements must be dated in future.

Yours sincerely,

Stephen Kellett

Statutory Services Branch

Fair Work Australia

20th May 2010

Mr Stephen Kellett
Statutory Services Branch
Fair Work Australia
Level 8, Terrace Towers
80 William Street
East Sydney NSW 2011



**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 2009**

NATIONAL
OFFICE

Peter Tighe
National Secretary

Ed Husic
National President

Suite 701, Level 7
5 Rosebery Avenue
Rosebery
NSW 2018

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

Email:
gmartin@nat.cepu.asn.au

Dear Stephen,

Pursuant to chapter 8, part 3 of the *Fair Work (Registered Organisations) Act 2009* please find attached the required financial reports and statements for the CEPU – National Office for the year ending the 31 March 2009.

In relation to s237 please be advised that there were no loans, grants or donations made during the year which exceeds \$1,000.

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

Yours faithfully,

A handwritten signature in black ink, appearing to be "Peter Tighe".

Peter Tighe
National Secretary

CERTIFICATE BY SECRETARY OR PRESCRIBED DESIGNATED OFFICER

(s268(c) Fair Work (Registered Organisations) Act 2009)

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 2009, are copies of the documents provided to members on and from the:

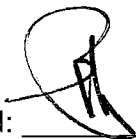
Tuesday, 2nd February 2010

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

Thursday, 11th March 2010

Peter Tighe
National Secretary

Dated: _____



**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 2009**

**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
Auditors Independence Declaration.....	3
Financial Report	
Statement of Financial Performance	4
Statement of Financial Position	5
Statement of Changes in Equity.....	6
Statement of Cash Flows	7
Notes to the Financial Statements	8-11
Director's Declaration	12
Independent Audit Report	13
Additional Information	14-15

**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 2009, 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.

During the 2005/6 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.

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

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 2009.

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

As at 31 March 2007 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 2009.

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	VIC Branch Secretary – Electrical Division
Richard Williams	QLD Branch Secretary – Electrical Division
Bradley O’Carroll	QLD Branch Secretary – Plumbing Division
Nazzareno Ottobre	VIC Branch President – Plumbing Division
Gary Jacobson	VIC Branch Organiser – Plumbing Division
Jim Metcher	NSW P & T Branch Secretary – Communications Division
Cameron Thiele	QLD Branch Secretary – Communications Division
Joan Doyle	Affirmative Action Vice President – Communications Div
Burt Blackburne	Divisional Assistant Secretary – Communication Division
Ian McCarthy	NSW T & S Branch Secretary Communications Division
Vivette Horrex	NSW T & S Assistant Branch Secretary – Communications Div



**PETER TIGHE,
NATIONAL SECRETARY**

Dated this 18th day of December 2009

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

**AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C
OF THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF COMMUNICATIONS ELECTRICAL
ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND ALLIED SERVICES OF
AUSTRALIA – NATIONAL COUNCIL**

I declare that, to the best of my knowledge and belief, during the year ended 31 March 2009 there have been:

- i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit;
and
- ii) no contraventions of any applicable code of professional conduct in relation to the audit.



Partner

17 April 2010
~~28 December 2009~~

**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 2009**

	Notes	2009 \$	2008 \$
Revenue from ordinary activities	2	366,427	316,439
Other expenses from ordinary activities		<u>(177,389)</u>	<u>(319,778)</u>
Profit from ordinary activities before income tax expense (income tax revenue)		189,038	(3,339)
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	189,038	(3,339)
Total changes in equity other than those resulting from transactions with owners as owners	8	<u>189,038</u>	<u>(3,339)</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 2009**

	Notes	2009 \$	2008 \$
CURRENT ASSETS			
Cash assets	4	327,514	118,852
Receivables	5	-	74,757
Other	6	-	5,790
TOTAL CURRENT ASSETS		<u>327,514</u>	<u>199,399</u>
TOTAL ASSETS		<u>327,514</u>	<u>199,399</u>
CURRENT LIABILITIES			
Payables	7	37,593	98,516
TOTAL CURRENT LIABILITIES		<u>37,593</u>	<u>98,516</u>
TOTAL LIABILITIES		<u>37,593</u>	<u>98,516</u>
NET ASSETS		<u>289,921</u>	<u>100,883</u>
EQUITY			
Retained profits	9	289,921	100,883
TOTAL EQUITY	8	<u>289,921</u>	<u>100,883</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 CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2009**

	Note	Retained Earnings \$	Total \$
Balance at 1 April 2007		104,223	104,223
Profit attributable to members of parent entity		<u>(3,340)</u>	<u>(3,340)</u>
Transfers to and from reserves			
Balance at 31 March 2008		<u>100,883</u>	<u>100,883</u>
Profit attributable to members of parent entity		<u>189,038</u>	<u>189,038</u>
Transfers to and from reserves			
Balance at 31 March 2009		<u>289,921</u>	<u>289,921</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 2009**

	Notes	2009 \$	2008 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from customers		433,738	567,843
Payments to suppliers and employees		(232,522)	(463,108)
Interest received		<u>7,446</u>	<u>1,919</u>
Net cash provided by operating activities	12(b)	<u>208,662</u>	<u>106,654</u>
Net increase in cash held		208,662	106,654
Cash at beginning of financial year		<u>118,852</u>	<u>12,198</u>
Cash at end of financial year	12 (a)	<u><u>327,514</u></u>	<u><u>118,852</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 2009**

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 2009**

	Note	2009 \$	2008 \$
NOTE 2: REVENUE			
Operating activities			
- rendering of services		195,227	48,548
- interest	2(a)	7,446	1,919
- member subscriptions		163,461	265,972
- other revenue		<u>293</u>	<u>-</u>
		<u><u>366,427</u></u>	<u><u>316,439</u></u>
(a) Interest from:			
- other persons		<u>7,446</u>	<u>1,919</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>6,720</u>	<u>2,700</u>
NOTE 4: CASH ASSETS			
Cash at bank		<u><u>327,514</u></u>	<u><u>118,852</u></u>
NOTE 5: RECEIVABLES			
CURRENT			
Other debtors		<u><u>-</u></u>	<u><u>74,757</u></u>
NOTE 6: OTHER ASSETS			
CURRENT			
Other current assets		<u><u>-</u></u>	<u><u>5,790</u></u>
NOTE 7: PAYABLES			
CURRENT			
Unsecured liabilities			
Trade creditors		18,900	95,105
Sundry creditors and accruals		<u>18,693</u>	<u>3,411</u>
		<u><u>37,593</u></u>	<u><u>98,516</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 2009**

	Note	2009 \$	2008 \$
NOTE 8: EQUITY			
Total equity at the beginning of the financial year		100,883	104,222
Total changes in equity recognised in the statement of financial performance		<u>189,038</u>	<u>(3,339)</u>
Total equity at the reporting date		<u><u>289,921</u></u>	<u><u>100,883</u></u>

NOTE 9: RETAINED PROFITS

Retained profits at the beginning of the financial year		100,883	104,222
Net profit (loss) attributable to members of the entity		<u>189,038</u>	<u>(3,339)</u>
Retained profits at the end of the financial year		<u><u>289,921</u></u>	<u><u>100,883</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 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>327,514</u>	<u>118,852</u>
(b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax			
Profit (Loss) from ordinary activities after income tax		189,038	(3,339)
Changes in assets and liabilities			
Decrease in receivables		74,757	253,323
Decrease in other assets		5,790	12,035
Decrease in payables		<u>(60,923)</u>	<u>(155,365)</u>
Cash flows from operations		<u><u>208,662</u></u>	<u><u>106,654</u></u>

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:

**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 2009**

NOTE 13: FINANCIAL INSTRUMENTS (Continued)

	Weighted Average Effective		Floating Interest Rate		Non Interest Bearing		Total	
	Interest Rate		2009	2008	2009	2008	2009	2008
	2009	2008	2009	2008	2009	2008	2009	2008
	%	%	\$	\$	\$	\$	\$	\$
Financial Assets:								
Cash	1.00	0.07	327,514	118,852	-	-	327,514	118,852
Receivables	-	-	-	-	-	80,547	-	77,714
Total Financial Assets			<u>327,514</u>	<u>118,852</u>	<u>-</u>	<u>80,547</u>	<u>327,514</u>	<u>196,566</u>
Financial Liabilities:								
Trade and sundry creditors	-	-	-	-	37,593	98,516	37,593	98,516
Total Financial Liabilities			<u>-</u>	<u>-</u>	<u>37,593</u>	<u>98,516</u>	<u>37,593</u>	<u>98,516</u>

NOTE 14: RELATED PARTY TRANSACTIONS

The following persons were members of the National Executive, during the year ending 31 March 2006.

Ed Husic	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
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
Gary Carson	WA T & S Branch Secretary – Communications Division
Sharelle Herrington	Affirmative Action Assistant Secretary – Communications Div
Ian McCarthy	NSW T & S Branch 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

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 2009.

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

**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 Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council for the financial year ended 31 March 2009 comprising the Statement of Financial Performance, Statement of Financial Position, Statement of changes in Equity, Statement of Cash Flows and notes to the financial statements.

The Committee of Management is 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 Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council.

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 company'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 Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council is in accordance with:

- (a) the workplace relations act 1996, including:
 - (i) giving a true and fair view of the entity's financial position as at 31 March 2009 and of its performance for the financial year ended on that date; and
 - (ii) complying with applicable 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

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 company which have been subjected to the auditing procedures applied in our statutory audit of the company for the financial year ended 31 March 2009. 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

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 2009 FINANCIAL STATEMENTS

**DETAILED PROFIT AND LOSS
FOR THE YEAR ENDED 31 MARCH 2009**

	2009 \$	2008 \$
INCOME		
Other professional income	195,227	48,548
Interest	7,446	1,919
Membership subscriptions	163,461	265,972
Other income	<u>293</u>	<u>-</u>
TOTAL INCOME	366,427	316,439
LESS EXPENSES		
Affiliation fees	170,668	257,181
Audit fees	6,720	2,700
Bank charges	1	2
Donations	<u>-</u>	<u>59,895</u>
TOTAL EXPENSES	<u>177,389</u>	<u>319,778</u>
OPERATING PROFIT/(LOSS)	<u>189,038</u>	<u>(3,339)</u>

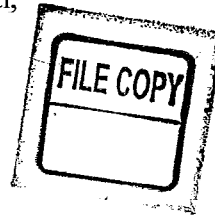
These financial statements should be read in conjunction with the attached Disclaimer.

22 January 2010

Mr Peter Tighe
National Secretary,
Communications, Electrical, Electronic, Energy, Information, Postal,
Plumbing and Allied Services Union of Australia
PO Box 380
ROSEBERY NSW 2018



Fair Work
Australia



Dear Mr Tighe

**Lodgment of Financial Statements and Accounts –
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of
Australia - for year ended 31 March 2009 (FR2009/205)**

The abovementioned return is outstanding. There is no record of its lodgment which was due during the course of 2009. I am writing therefore to remind you of the obligation to prepare and lodge a return in accordance with the provisions of Chapter 8, Part 3 of the *Fair Work (Registered Organisations) Act 2009* or to advise in writing any circumstances preventing its lodgment at this time.

The documents you must lodge include: (i) A *general purpose financial report* [see section 253(2)]; (ii) A *Committee of Management statement* (see the General Manager's Reporting Guidelines); (iii) An *operating report* [see section 254(2)]; (iv) An *auditor's report* [see sections 257(5) to 257(11)]; and (v) A *certificate* of the *secretary or other designated officer* [see section 268(c)].

I draw your particular attention to

- (a) s237 which requires you to prepare and lodge *a separate statement* providing the prescribed particulars of any loan, grant or donation made during the year which exceeds \$1,000;
- (b) s265(5) which requires you to publish or otherwise *provide your members with completed/signed copies* of the audited accounts, report and statements before final presentation and lodgment; and
- (c) s266 which requires you to *present the completed documents to an eligible meeting(s)* (either of the members or of the committee, whichever applies). Note that this meeting (or series of meetings) is distinct from any initial committee meeting convened to prepare, sign or otherwise approve pre-audited documents.

You may lodge documents electronically by sending an email with the documents attached to riasydney@fwa.gov.au. Alternatively, you may wish to send the documents by fax to (02) 9380 6990.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

Fair Work Australia
Level 8, 80 William Street
EAST SYDNEY NSW 2011

Telephone: (02) 8374 6666/ Mobile :
0429 462 979
Facsimile: (02)9380 6990
Email : stephen.kellett@fwa.gov.au
Internet : www.fwa.gov.au



Australian Government
Australian Industrial Registry

16 April 2009

Mr Peter Tighe
National Secretary
Communications, Electrical, Electronic, Energy, Information,
Postal, Plumbing and Allied Services Union of Australia
PO Box 380
ROSEBERY NSW 2018

Dear Mr Tighe

**Lodgement of Financial Documents for year ended 31 March 2009 [FR2009/205]
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

The financial year of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia has recently ended. This is a courtesy letter to remind you of the obligations imposed by the RAO Schedule regarding the preparation of financial accounts and statements.

As you are aware, the RAO Schedule sets out a particular chronological order in which financial documents and statements must be prepared, made available to members and presented to a meeting. All of these events must occur within particular timeframes that are also set out in the Schedule.

The following information can be found on our website at:

<http://www.airc.gov.au/registered/FR/information.htm>

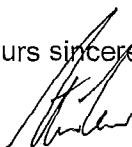
- Fact sheets – these fact sheets provide information regarding financial reporting:
 - Sheet 6 – Accounting, Auditing and Reporting Obligations;
 - Sheet 7 – Information Needs of Members;
 - Sheet 8 – Financial Reporting Process and Time Limits;
 - Sheet 9 – Diagrammatic Summary of Financial Reporting Process and Time Limits; and
 - Sheet 10 – Auditors.
- Sample Documents – a sample Committee of Management Statement and Designated Officer's Certificate is available;
- RAO Schedule and RAO Regulations;
- Registrar's Reporting Guidelines – the Guidelines set out requirements that must be met in addition to those required by Australian Accounting Standards; and
- Document Checklist and Timeline Planner to assist with meeting timeframes.

A copy of the Timeline/Planner is also included with this correspondence.

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

If you need any further information or assistance, or if you do not believe that the documents will be lodged within the timeframes specified by the RAO Schedule, please contact me on (02) 8374 6507 or by email at stephen.teece@airc.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Steve Teece', written over a light blue horizontal line.

Steve Teece
Statutory Services Branch

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.
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(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) A # Designated Officer must sign the Statement which must then be 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	/ /
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Within a reasonable time of having received the GPFR
(NB: Auditor's report must be dated on or after date of Committee of Management Statement)

Provide full report free of charge to members – s265 The full report includes: • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report.	/ /
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(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	/ /
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report in the Industrial Registry, together with the # Designated Officer's certificate ⁺⁺ – s268	/ /
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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 Committee of Management Statement and 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 statement or certificate – s243.

++ The Designated Officer's certificate must state 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. The certificate cannot be signed by a non-elected official.