

21 December 2017

Mr Chris Enright  
Delegate of the Commissioner  
Registered Organisations Commission  
GPO Box 2983, MELBOURNE VIC 3000

By email: [chris.enright@roc.gov.au](mailto:chris.enright@roc.gov.au)

Dear Mr Enright

**CEPU Operating Reports for periods ending 31 March 2010-31 March 2016 – Reporting of Membership Numbers**

I refer to the above and enclose by way of lodging:

- Declaration correcting the membership figures reported in the operating report for the reporting periods ending 31 March 2010-31 March 2016.

As you are aware, in response to the Fair Work Commission (FWC) questioning the validity of the reporting of CEPU membership figures,<sup>1</sup> the CEPU instigated an independent audit of the membership figures reported in our annual returns and annual committee of management operating reports for the years ended 31 December 2013-2015 and 31 March 2013-2015 respectively. On 11 November 2016, the CEPU provided the FWC with the report of the independent audit, which included a table showing the variance between the reported membership figures and the audited number of total members for those reporting periods. Based on the results on the first audit, on 23 March 2017 the CEPU lodged amended operating reports for the years ended 31 March 2013-31 March 2015.

On 16 March 2017 the FWC wrote to the CEPU expressing dissatisfaction with the timeframe of the first audit only covering three years of reporting periods from 2013 to 2015. On 13 April 2017 the CEPU responded to the concerns expressed by the FWC and advised we would be conducting a second audit adopting the terms of reference suggested by the FWC in that correspondence of 16 March (Annexure E), excluding redoing the audit for 31 December 2013 to 31 December 2015. We further advised the FWC that each Division would be engaging their own auditor to conduct the second round of audits.

As a consequence of the second round of independent audits, on 11 December 2017, the CEPU National Council, at its annual meeting, authorised the submission of a declaration to the Registered Organisations Commission (ROC), which now has responsibility for this matter, to correct the figures reported in the operating reports for total members as at 31 March 2010-31 March 2016.

Yours faithfully



Allen Hicks  
National Secretary



NATIONAL OFFICE

**Greg Rayner**  
National President

**Allen Hicks**  
National Secretary

Suite 408, Level 4  
30-40 Harcourt Parade  
PO Box 380  
Rosebery NSW 2018

Ph: (02) 9663 3699  
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Email:  
[admin@etuaustralia.org.au](mailto:admin@etuaustralia.org.au)

<sup>1</sup> In correspondence from FWC dated 27 April 2016

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

*Fair Work (Registered Organisations) Act 2009*

**DECLARATION - CORRECTING REPORT TO CEPU OPERATING REPORTS**

lodged pursuant to s.268

I, Allen Hicks, of Suite 408, Level 4, 30-40 Harcourt Parade, Rosebery, in the state of New South Wales, declare:

1. I am the National Secretary of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, an organisation registered under the *Fair Work (Registered Organisations) Act 2009* (the Act).
2. Pursuant to s.268 of the Act, for the periods ended 31 March 2010; 31 March 2011; 31 March 2012; 31 March 2013; 31 March 2014; 31 March 2015 and 31 March 2016, the full financial reports, including the operating reports, of the CEPU National Council were lodged with the Fair Work Commission (FWC) in FR2010/2506, FR2011/2505, FR2012/205, FR2013/110, FR2014/53, FR2015/55 and FR2016/66 respectively.
3. An independent audit process into the membership figures reported in the committee of management operating reports for the reporting periods 31 March 2010 to 31 March 2016, found the following variances with the figures reported in the operating reports:

YE 31 March	2010	2011	2012	2013	2014	2015	2016
Reported	121,365	115,000	110,000	115,218	114,394	109,169	108,524
Audited figures	110,378	110,833	112,321	114,890	114,467	114,037	108,380
Variance	10,987	4,167	2,321	328	73	4,868	144

4. On 11 December 2017, in response to the findings of the second audit process, the National Council at its annual meeting authorised the National Secretary to amend the committee of management operating reports for the years ended 31 March 2010 to 31 March 2016 to reflect the membership figures resulting from the audit process.

These amendments have been published on the CEPU website for the information of members.

Signed:



Name: Mr Allen Hicks

Date: 21 December 2017



FAIR WORK  
AUSTRALIA

2 August 2011

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

FILE COPY

Dear Mr Tighe

**Re: Lodgment of Financial Accounts and Statements – National Office –  
for year ending 31 March 2010 (FR2010/2506)**

Thank you for lodging the abovementioned financial accounts and statements which were received by Fair Work Australia on 14 July 2011.

The documents have been filed, however I have noted the date of lodgement which was almost 12 months outside the prescribed time frame. For future reference, the provision of the report to members and the presentation of the report to the meeting must, if no extension has been granted, occur within the period of six months following the end of the relevant financial year.

Yours sincerely,

Stephen Kellett  
Statutory Services Branch  
Fair Work Australia

13 July 2011

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 2010**

**NATIONAL  
OFFICE**

**Peter Tighe**  
National Secretary

**Cameron Thiele**  
National President

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 2010.

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

Yours faithfully,

**Peter Tighe**  
**National Secretary**

PO Box 380  
Rosebery  
NSW 2018

Suite 701, Level 7  
5 Rosebery Avenue  
Rosebery  
NSW 2018

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

**CERTIFICATE BY SECRETARY OR PRESCRIBED DESIGNATED OFFICER**

(s.268(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 2010, are copies of the documents provided to members on and from the:

28<sup>th</sup> March 2011

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

5<sup>th</sup> May 2011



Peter Tighe  
National Secretary

Dated: 13/07/2011

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**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 2010**

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**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 2010, 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 C+Bus, a multi Divisional Superannuation Fund.

#### 5. Membership of the Union

There were 121,365 members of the union as at 31 March 2010.

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

As at 31 March 2010 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 2010.

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
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

  
PETER TIGHE,  
NATIONAL SECRETARY

11-11-11

**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 2010**

	Notes	2010 \$	2009 \$
Revenue from ordinary activities	2	195,064	366,428
Other expenses from ordinary activities		<u>(391,411)</u>	<u>(177,390)</u>
<b>Profit from ordinary activities before income tax expense (income tax revenue)</b>		<b>(196,347)</b>	<b>189,038</b>
Income tax revenue (income tax expense) relating to ordinary activities		<u>-</u>	<u>-</u>
<b>Profit from ordinary activities after related income tax expense (income tax revenue)</b>	3	<b>(196,347)</b>	<b>189,038</b>
<b>Total changes in equity other than those resulting from transactions with owners as owners</b>	6	<b><u>(196,347)</u></b>	<b><u>189,038</u></b>

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 2010**

	Notes	2010 \$	2009 \$
<b>CURRENT ASSETS</b>			
Cash assets	4	<u>117,846</u>	<u>327,514</u>
<b>TOTAL CURRENT ASSETS</b>		<u>117,846</u>	<u>327,514</u>
<b>TOTAL ASSETS</b>		<u>117,846</u>	<u>327,514</u>
<b>CURRENT LIABILITIES</b>			
Payables	5	<u>24,272</u>	<u>37,593</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>24,272</u>	<u>37,593</u>
<b>TOTAL LIABILITIES</b>		<u>24,272</u>	<u>37,593</u>
<b>NET ASSETS</b>		<u>93,574</u>	<u>289,921</u>
<b>EQUITY</b>			
Retained profits	7	<u>93,574</u>	<u>289,921</u>
<b>TOTAL EQUITY</b>	6	<u>93,574</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 CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 MARCH 2010**

Note	Retained Earnings	Total
	\$	\$
Balance at 1 April 2008	100,883	100,883
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>
Profit attributable to members of parent entity	<u>(196,347)</u>	<u>(196,347)</u>
Transfers to and from reserves		
Balance at 31 March 2010	<u>93,574</u>	<u>93,574</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 2010**

	Notes	2010 \$	2009 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from customers		195,680	439,528
Payments to suppliers and employees		(405,416)	(232,522)
Interest received		<u>68</u>	<u>1,656</u>
Net cash provided by/(used in) operating activities	10(b)	<u>(209,668)</u>	<u>208,662</u>
Net increase/(decrease) in cash held		(209,668)	208,662
Cash at beginning of financial year		<u>327,514</u>	<u>118,852</u>
Cash at end of financial year	10 (a)	<u>117,846</u>	<u>327,514</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 2010**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board and the Corporations Act 2001.

The financial report is for the entity Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services of Australia - National Council as an individual entity. Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services of Australia - National Council is a company limited by shares, incorporated and domiciled in Australia.

The financial report has been prepared on an accruals basis and is based on historical costs. It does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

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) Leases**

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the company are classified as finance leases. Finance leases are capitalised, recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values. Leased assets are depreciated on a straight line basis over their estimated useful lives where it is likely that the company will obtain ownership of the asset, or over the term of the lease. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives received under operating leases are recognised as a liability. Lease payments received reduced the liability.

**(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**

Revenue from the rendering of a service is recognised on cash basis.

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2010**

	Note	2010 \$	2009 \$
<b>NOTE 2: REVENUE</b>			
<b>Operating activities</b>			
- rendering of services		-	195,227
- interest	2(a)	68	1,656
- member subscriptions		195,680	163,461
- other revenue		<u>(684)</u>	<u>6,084</u>
		<u>195,064</u>	<u>366,428</u>
<b>(a) Interest from:</b>			
- other persons		<u>68</u>	<u>1,656</u>
<b>NOTE 3: PROFIT FROM ORDINARY ACTIVITIES</b>			
Profit (losses) from ordinary activities before income tax expenses (income tax revenue) has been determined after:			
<b>(a) Expenses</b>			
Remuneration of the auditors for			
- audit or review services		<u>3,000</u>	<u>6,720</u>
<b>NOTE 4: CASH ASSETS</b>			
Cash at bank		<u>117,846</u>	<u>327,514</u>
<b>NOTE 5: PAYABLES</b>			
<b>CURRENT</b>			
<b>Unsecured liabilities</b>			
Trade creditors		21,900	18,900
Sundry creditors and accruals		<u>2,372</u>	<u>18,693</u>
		<u>24,272</u>	<u>37,593</u>
<b>NOTE 6: EQUITY</b>			
Total equity at the beginning of the financial year		289,921	100,883
Total changes in equity recognised in the statement of financial performance		<u>(196,347)</u>	<u>189,038</u>
Total equity at the reporting date		<u>93,574</u>	<u>289,921</u>
<b>NOTE 7: RETAINED PROFITS</b>			
Retained profits at the beginning of the financial year		289,921	100,883
Net profit (loss) attributable to members of the entity		<u>(196,347)</u>	<u>189,038</u>
Retained profits at the end of the financial year		<u>93,574</u>	<u>289,921</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 2010**

	Note	2010 \$	2009 \$
<b>NOTE 8: CONTINGENT LIABILITIES AND ASSETS</b>			
<b>Contingent Liabilities</b>			
There are no known contingent liabilities as at balance date or to the date of this report.			
<b>NOTE 9: EVENTS SUBSEQUENT TO REPORTING DATE</b>			
There was no events significant subsequent to balance date and upto the date of this report.			
<b>NOTE 10: CASH FLOW INFORMATION</b>			
<b>(a) Reconciliation of cash</b>			
Cash at the end of the financial year as shown in the statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:			
Cash at bank		<u>117,846</u>	<u>327,514</u>
<b>(b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax</b>			
Profit (Loss) from ordinary activities after income tax		(196,347)	189,038
Changes in assets and liabilities			
Decrease in receivables		-	80,547
Decrease in payables		<u>(13,321)</u>	<u>(60,923)</u>
Cash flows from operations		<u>(209,668)</u>	<u>208,662</u>

**NOTE 11: 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 Interest Rate		Floating Interest Rate		Non Interest Bearing		Total	
	2010 %	2009 %	2010 \$	2009 \$	2010 \$	2009 \$	2010 \$	2009 \$
<b>Financial Assets:</b>								
Cash	0.07	0.07	117,846	327,514	-	-	117,846	327,514
Receivables	-	-	-	-	-	-	-	77,714
<b>Total Financial Assets</b>			<u>117,846</u>	<u>327,514</u>	<u>-</u>	<u>-</u>	<u>117,846</u>	<u>405,228</u>
<b>Financial Liabilities:</b>								
Trade and sundry creditors	-	-	-	-	24,272	37,593	24,272	37,593
<b>Total Financial Liabilities</b>			<u>-</u>	<u>-</u>	<u>24,272</u>	<u>37,593</u>	<u>24,272</u>	<u>37,593</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 2010**

**NOTE 12: COMPANY DETAILS**

The registered office of the company is:

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

Level 7, 1 Rosebery Avenue

Rosebery NSW 2018

**NOTE 13: 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).

**NOTE 14: RELATED PARTY TRANSACTIONS**

The following persons were members of the National Executive, during the year ending 31 March 2010.

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
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

**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 2010.

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    // . 4 . //

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 2010 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 2010 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

// April 2011  
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 15 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 2010. 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 or omissions therein however caused.

Pinker Arnold & McLoughlin  
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Hurstville NSW 2220



Richard Charles Finker

Partner

// April 2011

Hurstville NSW 2220

**COMMUNICATION-ELECTRICAL-ELECTRONIC-ENERGY-INFORMATION-POSTAL-PLUMBING-AND-  
ALLIED-SERVICES-OF-AUSTRALIA-NATIONAL-COUNCIL**  
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**AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C  
OF THE CORPORATIONS ACT 2001 TO THE COMMITTEE OF MANAGEMENT OF COMMUNICATION  
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 2010 there have been:

- i) no contraventions of the auditor independence requirements in relation to the audit; and
- ii) no contraventions of any applicable code of professional conduct in relation to the audit.



Richard Charles Pinker  
Partner

4 April 2011

**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 2010 FINANCIAL STATEMENTS**

**DETAILED PROFIT AND LOSS  
FOR THE YEAR ENDED 31 MARCH 2010**

	2010 \$	2009 \$
<b>INCOME</b>		
Levy on Branches	-	195,227
Interest	68	1,656
Membership subscriptions	195,680	163,461
Other income	(684)	6,084
<b>TOTAL INCOME</b>	<b>195,064</b>	<b>366,428</b>
<b>LESS EXPENSES</b>		
Affiliation fees	199,371	170,668
Audit fees	3,000	6,720
Bank charges	-	2
Conference/Seminar costs	1,864	-
Donations	5,000	-
Legal costs	14,000	-
Levy to ACTU	151,630	-
Secretarial Services	10,909	-
Subscriptions	5,637	-
<b>TOTAL EXPENSES</b>	<b>391,411</b>	<b>177,390</b>
<b>OPERATING PROFIT/(LOSS)</b>	<b>(196,347)</b>	<b>189,038</b>

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