

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

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,¹ 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
Fax: (02) 9663 5599

Email:
admin@etuaustralia.org.au

¹ 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

3 April 2012

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



Dear Mr Tighe

**Re: Lodgment of Financial Accounts and Statements – CEPU, National Office –
for year ending 31 March 2011 (FR2011/2505)**

Thank you for your letter dated 30 March 2012 advising the details of the provision of the Report to the members, and the steps you have undertaken to rectify the matter in future years.

I also remind you that the Operating Report and the Committee of Management Statement should be signed at the date of the first meeting and not later than the date of the Auditor's Report.

The documents have now been filed.

Yours sincerely,

Stephen Kellett

FAIR WORK AUSTRALIA

FRZ011/zs05

30 March 2012

Mr Stephen Kellett
Fair Work Australia
Terrace Towers
80 William Street
East Sydney NSW 2011



CEPU

**COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION**

Dear Stephen

**Re: Lodgement of Financial Accounts and Statements for the years
ending 30 December 2010 and 31 March 2011**

NATIONAL OFFICE

In response to your letter of 23 March 2012, I would like to clarify our actions in regards to the provision of accounts to our members.

As stated in our declaration, the accounts were provided to our members, via the ETU National Website, on the 17th October 2011. The accounts were in fact a final draft; however that draft had not been signed by the auditor at that stage. There was a delay in gaining a final signed draft from the auditor but to ensure the prescribed process required in the registered organisations provisions of the act, the unsigned copy was placed on our website.

Peter Tighe
National Secretary

Dan Dwyer
National President

Upon receipt from the auditor of a signed report we proceeded to replace the unsigned accounts on our website with the final signed accounts. This is the reason that the date of the signed copy lodged with Fair Work Australia postdates the 17 October.

We understand our actions were not in accordance with the normal expectations of section 257(9) of the Act. We have informed our accountants that this must be rectified for future years to ensure that final signed accounts are provided to our members well before 21 days prior to our Divisional Conference.

Suite 701, Level 7
5-13 Rosebery Avenue
PO Box 380
Rosebery NSW 2018

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

Email:
admin@nat.cepu.asn.au

I hope this satisfies your concerns.

Yours faithfully

Peter Tighe
National Secretary



FAIR WORK
AUSTRALIA

23 March 2012

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



Dear Mr Tighe

**Re: Lodgment of Financial Accounts and Statements – CEPU, National Office –
for year ending 31 March 2011 (FR2011/2505)**

I refer to the above financial statements and accounts which were lodged with Fair Work Australia on 7 March 2012.

I must draw your attention to the following.

1. Your Certificate by Prescribed Designated Officer was not dated.
2. The Committee of Management Statement did not specify the date of passage of the resolution to be made by the Committee in relation to the matters requiring declaration, as required by paragraph 26 of the Reporting Guidelines.
3. The Operating Report and the Committee of Management Statement, and the Auditor's report were dated 18 November 2011 and 21 November 2011 respectively. These dates were later than the date your Certificate declared the report was provided to the members, which was "on and from the 17 October 2011".

The dating of documents must assist Fair Work Australia to be satisfied that members have been provided complete copies of the documents comprising the financial report and the auditor's report. Where documents are dated later than the date they are declared to have been provided, it is not clear, prima facie, that the process has been compliant, especially since section 257(9) of the Act requires that "the auditor's report must be dated as at the date that the auditor signs the report..."

A review of recent past returns shows that a similar incorrect dating sequence applied to last year's financial documents.

Accordingly, before filing the documents, I seek your advice confirming whether or not the copies of the documents provided to the members on and from 17 included a completed auditor's report and the other statements, and explaining why the auditor's report and other statements were dated later in this instance.

Yours sincerely,

Stephen Kellett

FAIR WORK AUSTRALIA

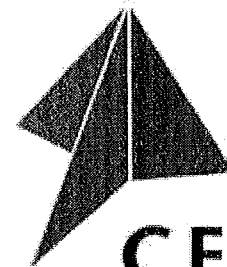
Terrace Towers
80 William Street
East Sydney NSW 2011

Telephone: (02) 8374 6666
International: (612) 8374 6666
Facsimile: (02) 9380 6990
Email: sydney@fwa.gov.au

F2 FR 11/2505

7 March 2012

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



CEPU

**COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION**

Dear Stephen,

**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 2011**

NATIONAL OFFICE

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 2011.

Peter Tighe
National Secretary

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

Dan Dwyer
National President

Yours faithfully

Peter Tighe
National Secretary

Suite 701, Level 7
5-13 Rosebery Avenue
PO Box 380
Rosebery NSW 2018

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

Email:
admin@nat.cepu.asn.au

CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER

s.265 of the 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 2011, are copies of the documents provided to members on and from the **17th October 2011**, and subsequently presented to a meeting in accordance with section 266 held on the **29th November 2011** and endorsed.

Peter Tighe
National Secretary

A handwritten signature in black ink, appearing to be 'P. Tighe'.

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 2011**

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

TABLE OF CONTENTS

Operating Report	1 - 2
Financial Report	
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 10
Committee of Management Statement	11
Auditor's Independence 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 2011, 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 Trustees of CBUS, a multi Divisional Superannuation Fund.

5. Membership of the Union

There were 115,000 members of the union as at 31 March 2011.


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

As at 31 March 2011 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 2011.

Ed Husic	National President (Resigned August 2010 – TBA)
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

.....
18/11/2011
.....
Dated

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2011**

	Notes	2011 \$	2010 \$
Revenue from ordinary activities	2	419,469	195,064
Other expenses from ordinary activities		<u>(355,501)</u>	<u>(391,411)</u>
Profit from ordinary activities before income tax expense (income tax revenue)		63,968	(196,347)
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	63,968	(196,347)
Total changes in equity other than those resulting from transactions with owners as owners	7	<u><u>63,968</u></u>	<u><u>(196,347)</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**

**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2011**

	Notes	2011 \$	2010 \$
CURRENT ASSETS			
Cash assets	4	339,697	117,846
Receivables	5	<u>90,455</u>	<u>-</u>
TOTAL CURRENT ASSETS		<u>430,152</u>	<u>117,846</u>
TOTAL ASSETS		<u>430,152</u>	<u>117,846</u>
CURRENT LIABILITIES			
Payables	6	<u>272,610</u>	<u>24,272</u>
TOTAL CURRENT LIABILITIES		<u>272,610</u>	<u>24,272</u>
TOTAL LIABILITIES		<u>272,610</u>	<u>24,272</u>
NET ASSETS		<u>157,542</u>	<u>93,574</u>
EQUITY			
Retained profits	8	<u>157,542</u>	<u>93,574</u>
TOTAL EQUITY	7	<u>157,542</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 CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2011**

Note	Retained Earnings \$	Total \$
Balance at 1 July 2009	289,921	289,921
Profit attributable to members of parent entity	<u>(196,347)</u>	<u>(196,347)</u>
Transfers to and from reserves		
Balance at 30 June 2010	<u>93,574</u>	<u>93,574</u>
Profit attributable to members of parent entity	<u>63,968</u>	<u>63,968</u>
Transfers to and from reserves		
Balance at 30 June 2011	<u><u>157,542</u></u>	<u><u>157,542</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**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2011**

	Notes	2011 \$	2010 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from customers		329,003	195,680
Payments to suppliers and employees		(338,198)	(405,416)
Interest received		<u>11</u>	<u>68</u>
Net cash used in operating activities	11(b)	<u>(9,184)</u>	<u>(209,668)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings		<u>231,035</u>	<u>-</u>
Net cash provided by financing activities		<u>231,035</u>	<u>-</u>
Net increase/(decrease) in cash held		221,851	(209,668)
Cash at beginning of financial year		<u>117,846</u>	<u>327,514</u>
Cash at end of financial year	11 (a)	<u><u>339,697</u></u>	<u><u>117,846</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 2011**

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.

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 entity 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 entity 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 entity 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 upon the delivery of the service to the customers.

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 2011**

	Note	2011 \$	2010 \$
NOTE 2: REVENUE			
Operating activities			
- rendering of services		135,701	-
- interest	2(a)	11	68
- member subscriptions		283,757	195,680
- other revenue		-	(684)
		<u>419,469</u>	<u>195,064</u>
(a) Interest from:			
- other persons		<u>11</u>	<u>68</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>3,000</u>	<u>3,000</u>
NOTE 4: CASH ASSETS			
Cash at bank		<u>339,697</u>	<u>117,846</u>
NOTE 5: RECEIVABLES			
CURRENT			
Other debtors		<u>90,455</u>	<u>-</u>
NOTE 6: PAYABLES			
CURRENT			
Unsecured liabilities			
Trade creditors		24,900	21,900
Amounts payable to:			
- other related bodies corporate		231,035	-
Sundry creditors and accruals		<u>16,675</u>	<u>2,372</u>
		<u>272,610</u>	<u>24,272</u>
NOTE 7: EQUITY			
Total equity at the beginning of the financial year		93,574	289,921
Total changes in equity recognised in the statement of financial performance		<u>63,968</u>	<u>(196,347)</u>
Total equity at the reporting date		<u>157,542</u>	<u>93,574</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 2011**

NOTE 12: FINANCIAL INSTRUMENTS (Continued)

NOTE 8: RETAINED PROFITS

Retained profits at the beginning of the financial year	93,574	289,921
Net profit (loss) attributable to members of the entity	<u>63,968</u>	<u>(196,347)</u>
Retained profits at the end of the financial year	<u>157,542</u>	<u>93,574</u>

NOTE 9: CONTINGENT LIABILITIES AND ASSETS

Contingent Liabilities

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

NOTE 10: EVENTS SUBSEQUENT TO REPORTING DATE

There was no events significant subsequent to balance date and upto the date of this report.

NOTE 11: 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>339,697</u>	<u>117,846</u>
--------------	----------------	----------------

(b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax

Profit (Loss) from ordinary activities after income tax	63,968	(196,347)
Changes in assets and liabilities		
Increase in receivables	(90,455)	-
Increase in payables	<u>17,303</u>	<u>3,000</u>
Cash flows from operations	<u>(9,184)</u>	<u>(193,347)</u>

NOTE 12: FINANCIAL INSTRUMENTS

(a) Interest Rate Risk

The entity'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	
	2011 %	2010 %	2011 \$	2010 \$	2011 \$	2010 \$	2011 \$	2010 \$
Financial Assets:								
Cash	0.07	0.07	339,697	117,846	-	-	339,697	117,846
Receivables	-	-	-	-	90,455	-	90,455	-
Total Financial Assets			<u>339,697</u>	<u>117,846</u>	<u>90,455</u>	<u>-</u>	<u>430,152</u>	<u>117,846</u>
Financial Liabilities:								
Trade and sundry creditors	-	-	-	-	41,575	24,272	41,575	24,272
Amounts payable related parties	-	-	-	-	231,035	-	231,035	-
Total Financial Liabilities			<u>-</u>	<u>-</u>	<u>272,610</u>	<u>24,272</u>	<u>272,610</u>	<u>24,272</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 2011**

NOTE 12: FINANCIAL INSTRUMENTS (Continued)

NOTE 13: ENTITY DETAILS

The registered office is:

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

Level 7, 1 Rosebery Avenue
Rosebery NSW 2018

NOTE 14: 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 15: RELATED PARTY TRANSACTIONS

The following persons were members of the National Executive, during the year ending 31 March 2011.

Ed Husic	National President (Resigned August 2010 – TBA)
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

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

COMMITTEE OF MANAGEMENT STATEMENT

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 organisation; 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

Dated

18/11/11

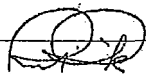
**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302**

**AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307COF THE CORPORATIONS ACT
2001 TO THE OFFICERS 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 2011 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.

Pinker Arnold & McLoughlin



Richard Charles Pinker
Partner

21 Nov 2011
Suite 2 Level 2
420 Forest Road
Hurstville NSW 2220

**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**

Report on the financial Report

We have audited the accompanying financial report of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services of Australia - National Council, which comprises the statement of financial position as at 31 March 2011, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the committee of management statement.

Committee of Management's Responsibility for the Financial Report

The committee of management are responsible for the preparation and fair presentation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements (including Australian Accounting Interpretations) and for such internal control as the management committee determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

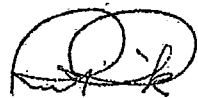
In conducting our audit, we have complied with the independence requirements of the *Corporations Act 2001*. We confirm that the independence declaration required by the *Corporations Act 2001*, provided to the management committee of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services of Australia - National Council, would be in the same terms if provided to the management committee as at the date of this auditor's report.

Auditor's 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 the Workplace Relations Act 1996, including:

- a. Giving a true and fair view of the entity's financial position as at 31 March 2011 and of its performance for the year ended on that date; and
- b. Complying with Australian Accounting Standards – Reduced Disclosure Requirements (including Australian Accounting Interpretations).

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



Richard Pinker
Partner

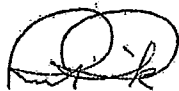
Dated this21..... day ofNov..... 2011

**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 entity which have been subjected to the auditing procedures applied in our statutory audit of the entity for the financial year ended 31 March 2011. 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

21 Nov. 2011
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 2011 FINANCIAL STATEMENTS

**DETAILED PROFIT AND LOSS
FOR THE YEAR ENDED 31 MARCH 2011**

	2011 \$	2010 \$
INCOME		
Levy on Branches	135,701	-
Interest	11	68
Membership subscriptions	283,757	195,680
Other income	-	(684)
TOTAL INCOME	419,469	195,064
LESS EXPENSES		
Affiliation fees	287,817	199,371
Audit fees	3,000	3,000
Conference/Seminar costs	-	1,864
Donations	50,045	5,000
Legal costs	-	14,000
Levy to ACTU	-	151,630
Secretarial Services	-	10,909
Subscriptions	14,639	5,637
TOTAL EXPENSES	355,501	391,411
OPERATING PROFIT/(LOSS)	63,968	(196,347)

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

7 March 2012

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



Dear Stephen,

**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 2011**

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 2011.

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

Yours faithfully

A handwritten signature in dark ink, appearing to be "P. Tighe".

Peter Tighe
National Secretary

NATIONAL OFFICE

Peter Tighe
National Secretary

Dan Dwyer
National President

Suite 701, Level 7
5-13 Rosebery Avenue
PO Box 380
Rosebery NSW 2018

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

Email:
admin@nat.cepunsw.au

CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER

s.265 of the 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 2011, are copies of the documents provided to members on and from the **17th October 2011**, and subsequently presented to a meeting in accordance with section 266 held on the **29th November 2011** and endorsed.

Peter Tighe
National Secretary



Dated: _____



FAIR WORK
AUSTRALIA

17 January 2012

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,

**Re: Lodgement of Financial Statements and Accounts –
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services
Union of Australia – for year ending 31 March 2011 (FR2011/2505)**

There is no record of the abovementioned financial return having been lodged. The normal statutory period in which the return should have been lodged expired in October 2011. This is a courtesy letter to remind you of the obligation to lodge audited financial accounts and statements for the above financial period with Fair Work Australia as soon as possible.

Yours sincerely,

Stephen Kellett

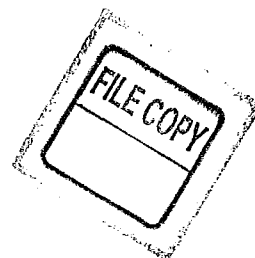
Organisations, Research and Advice Branch



FAIR WORK
AUSTRALIA

7 July 2011

Mr Peter Tighe
National Secretary
Communications, Electrical, Electronic, Energy, Information,
Postal, Plumbing and Allied Services Union of Australia
Suite 701, Level 7, 5-13 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 –
for year ending 31 March 2011 (FR2011/2505)**

The financial year of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia ended on 31 March 2011. This is a courtesy letter to remind you of the obligation to prepare the reporting unit's financial documents and to lodge audited financial accounts and statements with Fair Work Australia within the prescribed time frame unless a 1 month extension is applied for and granted.

The documents you must lodge include:

(i) A general purpose financial report; (ii) A Committee of Management statement (iii) An operating report; (iv) An auditor's report; and (v) A certificate in accordance with section 268.

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 of management).

Relevant references may be found at <http://www.fwa.gov.au/index.cfm?pagename=regorgsfrguidelines> and <http://www.fwa.gov.au/index.cfm?pagename=legislationfwroact>.

Yours sincerely,

Stephen Kellett

Statutory Services Branch

Terrace Towers
80 William Street
East Sydney NSW 2011

Telephone: (02) 8374 6666
International: (612) 8374 6666
Facsimile: (02) 9380 6990
Email: sydney@fwa.gov.au