

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



**COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION**

NATIONAL OFFICE

Greg Rayner
National President

Allen Hicks
National Secretary

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

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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
COMMISSION

16 January 2013

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 2012 (FR2012/205)

I refer to the above financial statements and accounts lodged with Fair Work Australia on 8 November 2012, to the additional documentation received on 19 December 2012 and to the Secretary's Certificate lodged on 15 January 2013.

I have identified where the Operating Report can more clearly and correctly comply with the regulations.

Regulation 159(c) requires that the Operating Report indicate not only the names of the persons who were members of the committee of management during the reporting period, but also "the period for which he or she held such a position."

On this (as on previous reports), I notice that the period the persons listed have held their position is expressed as "during the year ended 31 March 2012". This is an expression used from time to time in reports from several reporting units and I have previously inferred that it means that they held office for the entire year period. However, on reflection, the inference does not certainly follow. If members of the National Executive hold office for the entire year, I suggest that, for the avoidance of doubt, this be explicitly stated, unless it is otherwise obvious by the indicating of any shorter periods for particular individuals if applicable.

The documents have been filed and there is no further action required in respect of this report.

Yours sincerely,

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch
Fair Work Commission

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

Section 268 Fair Work (Registered Organisations) Act 2009 (RO Act)

CERTIFICATE BY National Secretary or Prescribed Designated Officer

I Peter Tighe being the National Secretary of the Communications, Electrical, Electronic, Energy Information Postal Plumbing and Allied Services Union of Australia, (CEPU) declare:

- that the documents lodged herewith are copies of the full report referred to in s.268 of the RO Act for the Communications, Electrical, Electronic, Energy Information Postal Plumbing and Allied Services Union of Australia, (CEPU) National Council for the period ended 31 March 2012; and
- that the full report was provided to members of the reporting unit on the 19th of October 2012 in accordance with s.265 of the RO Act; and
- that the full report was presented to the committee of management of the reporting unit on the 9th of January 2013 in accordance with s.266 of the RO Act.

Signed:



Name: Mr Peter Tighe
Date: 14th January 2013
Office Held: National Secretary, CEPU

24 October 2012

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 2012**

NATIONAL
OFFICE

Peter Tighe
National Secretary

Dan Dwyer
National President

PO Box 380
Rosebery
NSW 2018

Suite 701, Level 7
5 Rosebery Avenue
Rosebery
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Ph: (02) 9663 3699
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Email:
edno@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 2012.

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

Yours faithfully,

Peter Tighe
National Secretary

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

POSTED
07/11/12

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 2012, are copies of the documents provided to members after initial approval, on and from the: 4th of September 2012 and subsequently presented to a meeting in accordance with section 266 held on the: 28th of September 2012.



Peter Tighe
National Secretary

Dated: 28/10/12

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**COMMUNICATIONS ELECTRICAL
ELECTRONIC ENERGY
INFORMATION POSTAL PLUMBING
AND ALLIED SERVICES OF
AUSTRALIA - NATIONAL COUNCIL**

ABN 78 117 032 302

Financial Statements

○ For the Year Ended 31 March 2012

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING
AND ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL**

ABN 78 117 032 302

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31 March 2012

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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

31 March 2012

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 2012, 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

- I Implementation of the decisions of the National Executive and National Council.
- II 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.
- III 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.
- IV 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.
- V 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.
- VI 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 Fair Work (Registered Organisations) Act 2009); 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 CBUS, a multi Divisional Superannuation Fund.

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING
AND ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL**

ABN 78 117 032 302

Operating Report

31 March 2012

5. Membership of the Union

There were 110,000 members of the union as at 31 March 2012

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

As at 31 March 2012 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 2012.

Peter Tighe – National Secretary
Daniel Dwyer – National President
Earl Setches – Assistant National Secretary
Leonard Cooper – National Vice President
Peter Simpson – Electrical Division Queensland
Nicole Wells - Electrical Division Tasmania
Bernie Riordan - Electrical Division NSW
Steve McCarney – Plumbing Division NSW
Tony Murphy - Plumbing Division VIC
Brad O'Carroll - Plumbing Division QLD
Jim Metcher – Communications Division NSW
Graham Lorrain - Communications Division SA
Joan Doyle - Communications Division – Affirmative Action
Geoff Taylor – Communications Division Queensland
Alex Jansen - Communications Division NSW
Sue Riley - Communications Division – Affirmative Action



PETER TIGHE,
NATIONAL SECRETARY

Date: 12/10/12

**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 Members 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 2012, 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

Chartered Accountants



Richard Pinker

18 October 2012

Hurstville NSW 2220

**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 2012

	2012	2011
Note	\$	\$
Revenue	416,567	419,469
Other expenses	<u>(381,527)</u>	<u>(355,501)</u>
Profit before income tax	35,040	63,968
Income tax expense	-	-
Profit from continuing operations	<u>35,040</u>	<u>63,968</u>
Profit for the year	<u>35,040</u>	<u>63,968</u>
Other comprehensive income:		
Total comprehensive income for the year	<u>35,040</u>	<u>63,968</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 2012

	Note	2012 \$	2011 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	64,307	339,697
Trade and other receivables	3	134,355	90,455
TOTAL CURRENT ASSETS		<u>198,662</u>	<u>430,152</u>
NON-CURRENT ASSETS			
TOTAL ASSETS		<u>198,662</u>	<u>430,152</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	4	4,000	255,935
Current tax liabilities		2,080	16,675
TOTAL CURRENT LIABILITIES		<u>6,080</u>	<u>272,610</u>
NON-CURRENT LIABILITIES			
TOTAL LIABILITIES		<u>6,080</u>	<u>272,610</u>
NET ASSETS		<u>192,582</u>	<u>157,542</u>
EQUITY			
Retained earnings		<u>192,582</u>	<u>157,542</u>
TOTAL EQUITY		<u>192,582</u>	<u>157,542</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 2012

2012

	Retained Earnings	Total
Note	\$	\$
Balance at 1 April 2011	157,542	157,542
Profit attributable to members of the entity	35,040	35,040
Sub-total	35,040	35,040
Balance at 31 March 2012	192,582	192,582

2011

	Retained Earnings	Total
Note	\$	\$
Balance at 1 April 2010	93,574	93,574
Profit attributable to members of the entity	63,968	63,968
Sub-total	63,968	63,968
Balance at 31 March 2011	157,542	157,542

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 2012

	2012	2011
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	287,852	329,003
Payments to suppliers and employees	(332,236)	(338,198)
Interest received	29	11
Net cash provided by (used in) operating activities	<u>7 (44,355)</u>	<u>(9,184)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from borrowings	-	231,035
Repayment of borrowings	(231,035)	-
Net cash used by financing activities	<u>(231,035)</u>	<u>231,035</u>
Net increase (decrease) in cash and cash equivalents held	(275,390)	221,851
Cash and cash equivalents at beginning of year	<u>339,697</u>	<u>117,846</u>
Cash and cash equivalents at end of financial year	<u>2 64,307</u>	<u>339,697</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 2012

The financial statements cover 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 registered trade union incorporated and domiciled in Australia.

1 Summary of Significant Accounting Policies

(a) Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Australian Accounting Interpretations and the Fair Work (Registered Organisations) Act 2009.

Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

(b) Comparative figures

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

Where the Union has retrospectively applied an accounting policy, made a retrospective restatement or reclassifies items in its financial statements, an additional statement of financial position as at the beginning of the earliest comparative period will be disclosed.

(c) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less which are convertible to a known amount of cash and subject to an insignificant risk of change in value, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(d) Trade and other payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Union during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(e) Income tax

The Union is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(f) Revenue and other income

The Union recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL's activities as discussed below.

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 2012

1 Summary of Significant Accounting Policies continued

(f) Revenue and other income continued

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. Any consideration deferred is treated as the provision of finance and is discounted at a rate of interest that is generally accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

Interest revenue

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

Subscriptions

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial year.

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

(g) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

(h) 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 Tax 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 the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

2 Cash and Cash Equivalents

	2012	2011
Note	\$	\$
Cash at bank and in hand	64,307	339,336
Other cash and cash equivalents	-	361
	<u>64,307</u>	<u>339,697</u>

3 Trade and Other Receivables

	2012	2011
Note	\$	\$

**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 2012

3 Trade and Other Receivables continued

	2012	2011
Note	\$	\$
CURRENT		
Other receivables	134,355	90,455
Total current trade and other receivables	<u>134,355</u>	<u>90,455</u>

4 Trade and Other Payables

	2012	2011
Note	\$	\$
CURRENT		
Secured Liabilities		
Other payables	4,000	255,935
	<u>4,000</u>	<u>255,935</u>
	<u>4,000</u>	<u>255,935</u>

5 Financial Risk Management

The Union's financial instruments consist mainly of deposits with banks, accounts receivable and accounts payable.

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

	2012	2011
Note	\$	\$
Financial Assets		
Cash and cash equivalents	64,307	339,697
Total financial assets	<u>64,307</u>	<u>339,697</u>
Financial Liabilities		
Financial liabilities at amortised cost		
- Trade and other payables	4,000	255,935
Total financial liabilities	<u>4,000</u>	<u>255,935</u>

Net fair values

Fair value estimation

The fair values of financial assets and financial liabilities are presented in the above table and can be compared to their carrying values as presented in the statement of financial position. Fair values are those amounts at which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

**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 2012

6 Revenue and Other Income

Revenue from continuing operations

	2012	2011
Note	\$	\$
Revenue from operating activities		
- provision of services	93,383	135,701
- member subscriptions	<u>297,755</u>	<u>283,757</u>
	<u>391,138</u>	<u>419,458</u>
Other revenue		
- interest received	29	11
- other revenue	<u>25,400</u>	<u>-</u>
	<u>25,429</u>	<u>11</u>
Total Revenue	<u>416,567</u>	<u>419,469</u>

7 Cash Flow Information

(a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2012	2011
	\$	\$
Profit for the year	35,040	63,968
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries:		
- (increase)/decrease in trade and other receivables	(43,900)	(90,455)
- increase/(decrease) in trade and other payables	<u>(35,495)</u>	<u>17,303</u>
Cashflow from operations	<u><u>(44,355)</u></u>	<u><u>(9,184)</u></u>

8 Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Union, the results of those operations or the state of affairs of the Union in future financial years.

9 Union Details

The registered office of the Union is:

**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 2012

9 Union Details continued

COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY
INFORMATION POSTAL PLUMBING AND ALLIED SERVICES OF
AUSTRALIA - NATIONAL COUNCIL

Level 7, 5-13 Rosebery Ave
Rosebery NSW 2018

10 Information to be Provided to Members or Registrar

(a) In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, attention is drawn to the provisions of Sub-Section (1), (2), and (3) of section 272 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).

11 Related Party Transactions

(a) The following were members of the National Executive during the year ended 31 March 2012:

Peter Tighe – National Secretary
Daniel Dwyer – National President
Earl Setches – Assistant National Secretary
Leonard Cooper – National Vice President
Peter Simpson – Electrical Division Queensland
Nicole Wells - Electrical Division Tasmania
Bernie Riordan - Electrical Division NSW
Steve McCarney – Plumbing Division NSW
Tony Murphy - Plumbing Division VIC
Brad O'Carroll - Plumbing Division QLD
Jim Metcher – Communications Division NSW
Graham Lorrain - Communications Division SA
Joan Doyle - Communications Division – Affirmative Action
Geoff Taylor – Communications Division Queensland
Alex Jansen - Communications Division NSW
Sue Riley - Communications Division – Affirmative Action

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING
AND ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL**

ABN 78 117 032 302

Committee's Declaration

On 28 day of September 2012 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 2012.

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 organisation 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 Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; 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 the Fair Work (Registered Organisations) Act 2009; and
 - (vi) no order have been made by the General Manager of Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.

For the National Executive



Peter Tighe
National Secretary

Date: 12/10/12

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING
AND ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL**

ABN 78 117 032 302

Committee's Declaration

On ____ day of _____ 2012 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 2012.

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 organisation 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 Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; 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 the Fair Work (Registered Organisations) Act 2009; and
 - (vi) no order have been made by the General Manager of Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.

For the National Executive



Peter Tighe
National Secretary

Date: 12/10/12

**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 2012, 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's declaration.

Committees' Responsibility for the Financial Report

The committees of the Union are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009 (RO Act) internal control as the committees determine is necessary to enable the preparation of the financial report that gives a true and fair view and 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 about 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 judgement, 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 Union's preparation of the financial report that gives a true and fair view 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 Union's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committees, as well as 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.

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING
AND ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL**

ABN 76 117 032 302

**Independent Audit Report to the members of COMMUNICATIONS
ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING
AND ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL**

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*, which has been given to the committees of COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL, would be in the same terms if given to the committees as at the time of this auditor's report.

Opinion

In our opinion:

- (a) the financial report of COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL is in accordance with the *Fair Work (Registered Organisations) Act 2009 (RO Act)*, including
- (i) giving a true and fair view of the Union's financial position as at 31 March 2012 and of its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards

Pinker Arnold & McLoughlin
Chartered Accountants



Richard Pinker

18th October 2012

Hurstville NSW

**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 2012, 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's declaration.

Committees' Responsibility for the Financial Report

The committees of the Union are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the committees determine is necessary to enable the preparation of the financial report that gives a true and fair view and 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 about 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 judgement, 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 Union's preparation of the financial report that gives a true and fair view 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 Union's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committees, as well as 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.

**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**

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*, which has been given to the committees of COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL, would be in the same terms if given to the committees as at the time of this auditor's report.

Opinion

In our opinion:

- (a) the financial report of COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL is in accordance with the *Corporations Act 2001*, including:
- (i) giving a true and fair view of the Union's financial position as at 31 March 2012 and of its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards and the *Corporations Regulations 2001*; and

Pinker Arnold & McLoughlin
Chartered Accountants



Richard Pinker

18 October 2012

Hurstville NSW

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING
AND ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL**


ABN 78 117 032 302

For the Year Ended 31 March 2012

Disclaimer

The additional financial data presented on pages 16 - 17 is in accordance with the books and records of the Union which have been subjected to the auditing procedures applied in our statutory audit of the Union for the year ended 31 March 2012. 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



18 October 2012

Richard Pinker

COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING
AND ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL

ABN 78 117 032 302

For the Year Ended 31 March 2012

Profit and Loss Account

	2012	2011
	\$	\$
Income		
Fees	93,383	135,701
Interest income	29	11
Member subscriptions	297,755	283,757
Other revenue	25,400	-
Total Income	416,567	419,469
Less: Expenses		
Audit fees	6,000	3,000
Bank charges	2	-
Conference/Seminar costs	328	-
Donations	1,000	50,045
Affiliation levies	374,197	287,817
Subscriptions	-	14,639
Total Expenses	381,527	355,501
	35,040	63,968
Other Items:		
Profit before income tax	35,040	63,968



FAIR WORK
AUSTRALIA

26 June 2012

Mr Peter Tighe
National Secretary
CEPU
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 2012 (FR2012/205)

The financial year of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia ended on 31 March 2012. 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 in accordance with section 254 and regulation 159; (iv) An auditor's report; and (v) A certificate in accordance with section 268.

The financial accounts and statements must disclose balances for the items prescribed by the General Manager's Reporting Guidelines.

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).

You should be aware that failures to comply with relevant provisions may expose the organization to the risk of civil penalties.

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>.

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

Please do not hesitate to contact me on (02) 6723 7097 if you have any queries in relation to the financial reporting requirements.

Yours sincerely,

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style with a long horizontal line extending to the right from the end of the name.

Stephen Kellett
Organisations, Research and Advice Branch