



**Australian Government**  
**Australian Industrial Registry**

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

**Ref: FR2008/203-[128V-COM]**

Mr Ed Husic  
Divisional Secretary  
CEPU Communications National Office  
1<sup>st</sup> Floor, 139 Queensberry Street  
CARLTON SOUTH VIC 3053

Dear Mr Husic

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

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

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

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

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

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

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

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

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

Yours sincerely

Belinda Penna  
(02) 8374 6666  
2 April, 2008



**TIMELINE/ PLANNER**

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.
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(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) The Designated Officer must sign and date the Committee of Management Statement which is then forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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Within a reasonable time of having received the GPFR  
(NB: Auditor's report must be dated on or after date of Committee of Management Statement

Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> <li>• the General Purpose Financial Report (which includes the Committee of Management Statement);</li> <li>• the Auditor's Report; and</li> <li>• the Operating Report.</li> </ul>	/ /
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(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,  
or  
(b) in any other case including where the report is presented to a Committee of Management meeting\*, the report must be provided to members within 5 months of end of financial year.

Present full report to:	
(a) General Meeting of Members - s266 (1),(2); or	/ /
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report in the Industrial Registry, together with the Designated Officer's certificate – s268 #	/ /
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Within 14 days of meeting

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

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





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**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

Mr Ed Husic  
Divisional Secretary  
Communications Division,  
CEPU  
PO BOX 472  
Carlton South VIC 3053

Dear Mr Husic

**Statement of Loans, Grants and Donations - s237 RAO Schedule -  
CEPU Communications Division for the year ending 31 March 2008 (FR2008/203)**

I refer to the statement of Loans, Grants and Donations dated 22 September 2008, made pursuant to s237 of the RAO Schedule for the financial year ending 31 March 2008. The statement was lodged in the Registry on 24 September 2008.

The statement has been placed on a file which is not for public viewing other than by members of your organisation.

Thank you for your attention to this matter.

Yours sincerely

A handwritten signature in black ink that reads 'David Vale'.

David Vale  
for Deputy Industrial Registrar

24 September 2008



GEN 08/136  
5.3/202

10<sup>th</sup> October, 2008.

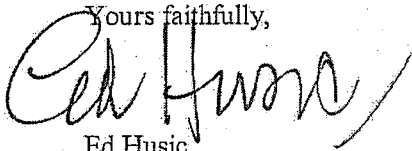
The Deputy Industrial Registrar,  
Australian Industrial Registry,  
Level 8, Terrace Towers,  
80 William Street,  
EAST SYDNEY. NSW. 2011.

Dear Deputy Industrial Registrar,

**RE: LODGEMENT OF FINANCIAL REPORTS OF THE  
COMMUNICATIONS DIVISION OF THE CEPU**

Please find enclosed a copy of the full and concise financial reports for the Communications Division of the CEPU, together with the Secretary's certificate in accordance with s268 of the RAO Schedule.

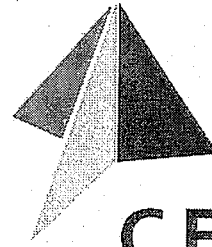
Yours faithfully,



Ed Husic,  
DIVISIONAL SECRETARY.

Enc.

:kr



**CEPU**

COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

**COMMUNICATIONS  
DIVISION**

ABN 22 401 014 998

Len Cooper  
Divisional President

Ed Husic  
Divisional Secretary  
139-155 Queensberry St  
[PO Box 472]  
Carlton South  
Victoria 3053  
Australia

Ph: 03 9349 2100  
Fax: 03 9349 1952  
E-mail: [cddo@cepu.asn.au](mailto:cddo@cepu.asn.au)  
Web: [www.cepuconnects.org](http://www.cepuconnects.org)

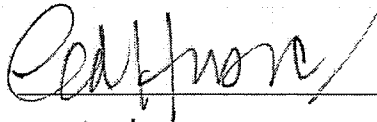
**Certificate of Secretary or other Authorised Officer**

*s268 of Schedule 1B Workplace Relations Act 1996*

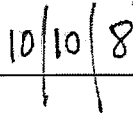
I, Ed Husic being the Divisional Secretary of the Communications Division of the CEPU certify:

1. that the documents lodged herewith are copies of the full report and the concise report referred to in s268 of the RAO schedule (Attachment 1);
2. that the concise report was provided to members by Bulletin No.1AW dated 28th August 2008 and distributed on 28<sup>th</sup> August 2008 (Attachment 2) pursuant to a resolution of the Divisional Executive of the Communications Division of 28<sup>th</sup> August 2008 (Attachment 3);
3. that the full report was presented to the Divisional Executive (Branch Committee of Management) of the Reporting Unit on 28<sup>th</sup> August 2008 and formally adopted at the 2<sup>nd</sup> meeting of the Divisional Executive on 26<sup>th</sup> September 2008; in accordance with Section 266 of the RAO Schedule (Attachment 4); and
4. that a statement of Loans and Donations pursuant to s237 of the RAO Schedule was provided to the Industrial Registrar dated 22<sup>nd</sup> September 2008 (Attachment 5).

Signature:



Date:





# **ATTACHMENT 1**

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC,  
ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES  
UNION OF AUSTRALIA,  
COMMUNICATIONS DIVISION,  
DIVISIONAL CONFERENCE  
ABN 22 401 014 998**

**CONCISE FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2008**

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
DIVISIONAL CONFERENCE  
ABN 22 401 014 998**

**OPERATING REPORT**

In accordance with Section 254 of the Registration and Accountability of Organizations (RAO) Schedule, the Committee of Management present their Operating Report on the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union Of Australia, Communications Division, Divisional Conference, the relevant Reporting Unit for the financial year ended 31 March 2008.

**Principal Activities**

The CEPU Communications Division operates as a Trade Union and mainly represents the Industrial interests of employees in the Postal Industry (e.g. Australia Post), and the Telecommunications Industry (e.g. Telstra and Optus).

Our objectives are to improve and protect the economic condition, job security, working conditions and other industrial concerns of our members. In our representation of the employees in the Postal and Telecommunications Industries, we negotiate and enforce industrial awards and agreements.

In carrying out this function we provide representation in Industrial tribunals, provide legal assistance where deemed necessary, negotiate workplace change and assist with individual grievances. The union also provides information for its membership by the regular publication of Journals, Bulletins and provision of Web Sites.

The union also pursues and assists kindred organisations by affiliations and other means to uphold the rights and entitlements of workers by Industrial, Political, and Community action.

**Operating Result**

The operating profit of the Union for the financial year was \$270,367. No provision for tax was necessary as the Union is exempt from income tax.

**Significant Changes**

The Queensland, South Australia / NT, Tasmania and Western Australia branches of the Postal and Telecommunications, and Telecommunications and Services divisions were amalgamated into the Communications Divisional branches of the same names.

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.

**Rights of Members**

Subject to the Rule 11 of the Union's rules and Section 174 of the RAO Schedule, members of the Union have the right to resign from membership by providing written notice addressed to and delivered to the Secretary of the relevant branch of the Union.

**Superannuation Officeholders**

The following officers or member of the Reporting Unit are trustees of superannuation funds:

Ian McCarthy - Board Member/Trustee of the Telstra Superannuation Scheme  
Jim Metcher - Member Representative on the Board of Australia Post Superannuation Scheme

**Other Prescribed Information**

In accordance with Regulation 159 of the Workplace Relations (Registration and Accountability of Organisations) Regulations:

- (a) the number of persons that were, at the end of the financial year to which the report relates, recorded in the register of members for Section 230 of the RAO Schedule and who are taken to be members of the Union under section 244 of the RAO Schedule was 31,958.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
DIVISIONAL CONFERENCE  
ABN 22 401 014 998**

**OPERATING REPORT continued**

- (b) the number of persons who were, at the end of the financial year to which the report relates, employees of the Union, where the number of employees includes both full-time and part-time employees, measured on a full-time equivalent basis was 12.
- (c) the names of each person who have been a member of the Committee of Management of the Union at any time during the reporting period, and the period for which he or she held such a position were;

<b>Position</b>	<b>Name</b>
Divisional President (Honorary)	L. Cooper (appointed 1 August 2007)
Divisional President	C. Cooper (resigned 31 July 2007)
Divisional Secretary	E. Husic
Divisional Vice-President	S. Marikar (appointed 1 August 2007) S. Sheather (appointed 1 August 2007) C. Talato (resigned 31 July 2007)
Divisional Assistant Secretaries	I. Bryant (appointed 1 August 2007) B. Blackburne S. Herrington (resigned 31 July 2007)
Telecommunication and Service Representatives	I. McCarthy V. Horrex L. Cooper D. Irons
Postal and Telecommunications Representatives	J. Metcher S. Murphy (appointed 1 August 2007) D. Dwyer (resigned August 2007) J. Doyle V. Butler
Communications Divisional Branch Representatives	C. Thiele S. Mason K. Mellis (resigned 31 August 2007) M. Swan (resigned 31 August 2007) G. Lorrain (appointed 1 August 2007) J. Lee N. Paul (resigned 31 August 2007) P. McDonald (resigned 31 July 2007) P. Miller B. Riseley B. Watkins (appointed 1 August 2007) G. Carson P. Kelly (resigned 31 July 2007)

Committee members have been in office since the start of the financial year to the date of this report unless otherwise stated.

Signed in accordance with a resolution of the Committee of Management:

For Committee of Management: Ed Husic  
Title of Office held: Divisional Secretary

Signature  
Melbourne:

  
26 September 2008

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
DIVISIONAL CONFERENCE  
ABN 22 401 014 998**

**INCOME STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2008**

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
Revenue	2,617,924	2,648,041
Administration expense	(493,414)	(355,467)
Affiliation fees and compulsory levies	(182,324)	(195,378)
Branch assistance	-	(37,586)
Communication expense	(59,176)	(58,700)
Depreciation expenses	(60,998)	(63,880)
Doubtful debts - branches	273,391	179,643
Employee benefits expense	(1,362,456)	(1,500,652)
Occupancy expense	(251,111)	(136,542)
Travel expense	(165,114)	(239,905)
Other expenses	<u>(46,355)</u>	<u>(87,419)</u>
<b>Profit/(loss) before Income tax expense</b>	<b>270,367</b>	<b>152,155</b>
Income tax expense	<u>-</u>	<u>-</u>
<b>Net profit/(loss) after income tax expense</b>	<b><u>270,367</u></b>	<b><u>152,155</u></b>

**Discussion and Analysis of Income Statement**

The operating result of the Union for the year was a net profit of \$270,367. The primary item responsible for the profit for the year ended 31 March 2008 is the reversal of the provision for impairment of receivables. The other significant variations in the Income Statement are reductions in employee benefits expenses due to less employees, the increase in occupancy expenditure due to the revised land tax assessment, and the reduction in travel expenditure due to increased teleconferences.

The accompanying notes form part of these financial statements.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
DIVISIONAL CONFERENCE  
ABN 22 401 014 998**

**BALANCE SHEET  
AS AT 31 MARCH 2008**

	2008 \$	2007 \$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	2,438,723	2,398,071
Trade and other receivables	1,480,548	1,314,638
Financial assets	-	-
Other current assets	35,226	29,406
<b>TOTAL CURRENT ASSETS</b>	<u>3,954,497</u>	<u>3,742,115</u>
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	<u>4,024,166</u>	<u>4,036,309</u>
<b>TOTAL NON-CURRENT ASSETS</b>	<u>4,024,166</u>	<u>4,036,309</u>
<b>TOTAL ASSETS</b>	<u>7,978,663</u>	<u>7,778,424</u>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	1,419,542	1,289,755
Short term provisions	<u>627,100</u>	<u>827,015</u>
<b>TOTAL CURRENT LIABILITIES</b>	<u>2,046,642</u>	<u>2,116,770</u>
<b>TOTAL LIABILITIES</b>	<u>2,046,642</u>	<u>2,116,770</u>
<b>NET ASSETS</b>	<u>5,932,021</u>	<u>5,661,654</u>
<b>EQUITY</b>		
Reserves	563,383	563,383
Retained profits	<u>5,368,638</u>	<u>5,098,271</u>
<b>TOTAL EQUITY</b>	<u>5,932,021</u>	<u>5,661,654</u>

**Discussion and Analysis of Balance Sheet**

The major changes in the balance sheet relate to the increase in cash held from interest received throughout the year, an increase in the amount receivable from state branches, the movement of the provision for impairment of receivables, and an increase in payables due to the revised land tax assessment.

The accompanying notes form part of these financial statements.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
DIVISIONAL CONFERENCE  
ABN 22 401 014 998**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 MARCH 2008**

	Retained earnings general fund \$	Retained earnings special fund \$	Retained earnings international fund \$	Asset revaluation reserve \$	Total \$
<b>Balance at 1 April 2006</b>	2,559,870	2,390,915	(4,669)	563,383	5,509,499
Profit attributable to members	78,348	73,807	-	-	152,155
Revaluation increment (decrement)	-	-	-	-	-
<b>Balance at 31 March 2007</b>	2,638,218	2,464,722	(4,669)	563,383	5,661,654
Profit attributable to members	189,473	80,894	-	-	270,367
<b>Balance at 31 March 2008</b>	2,827,691	2,545,616	(4,669)	563,383	5,932,021

**Discussion and Analysis of Statement of Changes in Equity**

Equity continued to increase due to the surplus of \$270,367 which consists of \$189,473 from the General Fund and \$80,894 from the Special Fund.

The accompanying notes form part of these financial statements.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
DIVISIONAL CONFERENCE  
ABN 22 401 014 998**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2008**

	2008	2007
	\$	\$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>General Fund and Special Fund</b>		
Contributions – branches	2,743,534	2,772,418
Interest received	142,172	141,227
Rental received	204,564	196,640
Sundry income	40,774	74,538
Payments to suppliers & employees	<u>(3,041,540)</u>	<u>(3,034,782)</u>
Net cash provided by (used in) operating activities	<u>89,504</u>	<u>89,504</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Proceeds on sale of fixed assets	-	5,454
Purchase of fixed assets	<u>(48,855)</u>	<u>(1,323)</u>
Net cash provided by (used in) investing activities	<u>(48,855)</u>	<u>4,131</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from investments	-	200,000
Repayment of loans from branches	-	82,000
Payment UPT entitlements	<u>2</u>	<u>2</u>
Net cash flows provided by (used in) financing activities	<u>2</u>	<u>282,002</u>
Net increase/(decrease) in cash held	40,651	436,174
Cash at beginning of year	<u>2,398,721</u>	<u>1,961,897</u>
Cash at end of year	<u>2,438,723</u>	<u>2,398,071</u>

**Discussion and Analysis of Statement of Cash Flows**

Increased rental income received and contributions from branches have contributed to the improvement in cash flow.

The accompanying notes form part of these financial statements.



**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
DIVISIONAL CONFERENCE  
ABN 22 401 014 998**

**STATEMENT OF RECEIPTS AND PAYMENTS FOR RECOVERY OF WAGES ACTIVITY  
CASH BASIS - FOR THE YEAR ENDED 31 MARCH 2008**

	2008 \$	2007 \$
<b>Cash assets in respect of recovered money at beginning of year</b>	-	-
<b>Receipts</b>		
Amounts recovered from employers in respect of wages etc	-	-
Interest received on recovered money	-	-
<b>Total receipts</b>	-	-
<b>Payments</b>		
Deductions of amounts due in respect of membership for:-		
- 12 months or less	-	-
- greater than 12 months	-	-
Deductions of donations or other contributions to accounts or funds of:-		
- the reporting unit	-	-
- other entity	-	-
Deductions of fees or reimbursements of expenses	-	-
Payments to workers in respect of recovered money	-	-
<b>Total payments</b>	-	-
<b>Cash assets in respect of recovered money at end of year</b>	-	-

**Discussion and Analysis of Statement of Receipts and Payments for Recovery of Wages Activity**

The union did not collect any wages on behalf of members throughout the year ended 31 March 2008.

The accompanying notes form part of these financial statements.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
DIVISIONAL CONFERENCE  
ABN 22 401 014 998**

**Note 1: Statement of Significant Accounting Policies**

The concise financial report is an extract of the full financial report for the year ended 31 March 2008. The concise financial report has been prepared in accordance with Accounting Standard AASB 1039: Concise Financial Report and the Workplace Relations Act 1996.

The financial statements, specific disclosure and other information included in the concise financial report are derived from and are consistent with the full financial report of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union Of Australia, Communications Division, Divisional Conference. The concise financial report cannot be expected to provide as detailed an understanding of the financial performance, financial position and financial and investing activities of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union Of Australia, Communications Division, Divisional Conference as the full financial report.

The financial report of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union Of Australia, Communications Division, Divisional Conference comply with all Australian equivalents to International Financial Reporting Standards (AIFRS) in their entirety.

**Note 2: Information to Be Provided To Members Or Registrar**

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 272 of RAO Schedule , which read as follows:-

- (1) A member of a 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 specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

**Note 3: Financial Statements**

The Union will provide a copy of the full financial report for the year ended 31 March 2008, free of charge to any member who requests it.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
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**COMMITTEE OF MANAGEMENT CERTIFICATE**

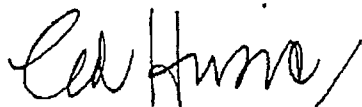
On 26 September 2008, the Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union Of Australia, Communications Division, Divisional Conference passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 March 2008:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit 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 that 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 reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the financial records for each of the other reporting units within the organisation are, as far as practicable kept in a manner consistent with this reporting unit; and
  - (v) no information has been sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
  - (vi) no orders have been requested for inspection of financial records made by the Commission under section 273 of the RAO Schedule.
- (f) there was no recovery of wage activity for the financial year.
- (g) that the members receive a copy of the concise financial report.

For Committee of Management; Ed Husic  
Title of Office held: Divisional Secretary

Signature:



Melbourne:

26 September 2008

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,  
INFORMATION, POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA,  
COMMUNICATIONS DIVISION, DIVISIONAL CONFERENCE  
ABN 22 401 014 998**

**Scope**

We have audited the concise financial report of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, Communications Division, Divisional Conference (the reporting unit), for the year ended 31 March 2008, as set out on pages 3 to 9 in order to express an opinion on it to the members of the Union. The Union's Committee of Management is responsible for the concise financial report.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the concise financial report is free of material misstatement. We have also performed an independent audit of the full financial report of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, Communications Division, Divisional Conference for the year ended 31 March 2008. Our audit report on the full financial report was signed on 26 September 2008 and was not subject to any qualification.

Our procedures in respect of the audit of the concise financial report included testing that the information in the concise financial report is consistent with the full financial report, and examination on a test basis, of evidence supporting the amounts, discussion and analysis, and other disclosures which were not directly derived from the full financial report. These procedures have been undertaken to form an opinion whether, in all material respects, the concise financial report is presented fairly in accordance with Accounting Standards and the Workplace Relations Act 1996.

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

**Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

**Audit Opinion**

In our opinion, the concise financial report of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, Communications Division, Divisional Conference complies with Accounting Standard AASB 1039: Concise Financial Reports and the Workplace Relations Act 1996.

*MSI Ragg Weir*

**MSI RAGG WEIR**  
Chartered Accountants

*L S Wong*

**L S WONG CA**  
Partner

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC,  
ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES  
UNION OF AUSTRALIA,  
COMMUNICATIONS DIVISION,  
DIVISIONAL CONFERENCE  
ABN 22 401 014 998**

**FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2008**

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
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ABN 22 401 014 998**

**OPERATING REPORT**

In accordance with Section 254 of the Registration and Accountability of Organizations (RAO) Schedule, the Committee of Management present their Operating Report on the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union Of Australia, Communications Division, Divisional Conference, the relevant Reporting Unit for the financial year ended 31 March 2008.

**Principal Activities**

The CEPU Communications Division operates as a Trade Union and mainly represents the Industrial interests of employees in the Postal Industry (e.g. Australia Post), and the Telecommunications Industry (e.g. Telstra and Optus).

Our objectives are to improve and protect the economic condition, job security, working conditions and other industrial concerns of our members. In our representation of the employees in the Postal and Telecommunications Industries, we negotiate and enforce industrial awards and agreements.

In carrying out this function we provide representation in Industrial tribunals, provide legal assistance where deemed necessary, negotiate workplace change and assist with individual grievances. The union also provides information for its membership by the regular publication of Journals, Bulletins and provision of Web Sites.

The union also pursues and assists kindred organisations by affiliations and other means to uphold the rights and entitlements of workers by Industrial, Political, and Community action.

**Operating Result**

The operating profit of the Union for the financial year was \$270,367. No provision for tax was necessary as the Union is exempt from income tax.

**Significant Changes**

The Queensland, South Australia / NT, Tasmania and Western Australia branches of the Postal and Telecommunications, and Telecommunications and Services divisions were amalgamated into the Communications Divisional branches of the same names.

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.

**Rights of Members**

Subject to the Rule 11 of the Union's rules and Section 174 of the RAO Schedule, members of the Union have the right to resign from membership by providing written notice addressed to and delivered to the Secretary of the relevant branch of the Union.

**Superannuation Officeholders**

The following officers or member of the Reporting Unit are trustees of superannuation funds:

Ian McCarthy - Board Member/Trustee of the Telstra Superannuation Scheme  
Jim Metcher - Member Representative on the Board of Australia Post Superannuation Scheme

**Other Prescribed Information**

In accordance with Regulation 159 of the Workplace Relations (Registration and Accountability of Organisations) Regulations:

- (a) the number of persons that were, at the end of the financial year to which the report relates, recorded in the register of members for Section 230 of the RAO Schedule and who are taken to be members of the Union under section 244 of the RAO Schedule was 31,958.

COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
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OPERATING REPORT continued

- (b) the number of persons who were, at the end of the financial year to which the report relates, employees of the Union, where the number of employees includes both full-time and part-time employees, measured on a full-time equivalent basis was 12.
- (c) the names of each person who have been a member of the Committee of Management of the Union at any time during the reporting period, and the period for which he or she held such a position were;


Position	Name
Divisional President (Honorary)	L. Cooper (appointed 1 August 2007)
Divisional President	C. Cooper (resigned 31 July 2007)
Divisional Secretary	E. Husic
Divisional Vice-President	S. Marikar (appointed 1 August 2007)
	S. Sheather (appointed 1 August 2007)
	C. Talato (resigned 31 July 2007)
Divisional Assistant Secretaries	I. Bryant (appointed 1 August 2007)
	B. Blackburne
	S. Herrington (resigned 31 July 2007)
Telecommunication and Service Representatives	I. McCarthy
	V. Horrex
	L. Cooper
	D. Irons
Postal and Telecommunications Representatives	J. Metcher
	S. Murphy (appointed 1 August 2007)
	D. Dwyer (resigned August 2007)
	J. Doyle
	V. Butler
Communications Divisional Branch Representatives	C. Thiele
	S. Mason
	K. Mellis (resigned 31 August 2007)
	M. Swan (resigned 31 August 2007)
	G. Lorrain (appointed 1 August 2007)
	J. Lee
	N. Paul (resigned 31 August 2007)
	P. McDonald (resigned 31 July 2007)
	P. Miller
	B. Riseley
	B. Watkins (appointed 1 August 2007)
	G. Carson
	P. Kelly (resigned 31 July 2007)

Committee members have been in office since the start of the financial year to the date of this report unless otherwise stated.

Signed in accordance with a resolution of the Committee of Management:

For Committee of Management: Ed Husic  
Title of Office held: Divisional Secretary

Signature  
Melbourne:

  
26/9/2008

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
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ABN 22 401 014 998**

**INCOME STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2008**

	Note	2008 \$	2007 \$
Revenue	3	2,617,924	2,648,041
Administration expense	4	(493,414)	(355,467)
Affiliation fees and compulsory levies	4	(182,324)	(195,378)
Branch assistance		-	(37,586)
Communication expense		(59,176)	(58,700)
Depreciation expenses	4	(60,998)	(63,880)
Doubtful debts – branches		273,391	179,643
Employee benefits expense	4	(1,362,456)	(1,500,652)
Occupancy expense		(251,111)	(136,542)
Travel expense	4	(165,114)	(239,905)
Other expenses		<u>(46,355)</u>	<u>(87,419)</u>
<b>Profit before income tax expense</b>	4	270,367	152,155
Income tax expense	1(a)	<u>-</u>	<u>-</u>
<b>Net profit after income tax expense</b>		<u>270,367</u>	<u>152,155</u>

The accompanying notes form part of these financial statements.



**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
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ABN 22 401 014 998**

**BALANCE SHEET  
AS AT 31 MARCH 2008**

	Note	2008 \$	2007 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	2,438,723	2,398,071
Trade and other receivables	6	1,480,548	1,314,638
Financial assets	7	-	-
Other current assets	8	<u>35,226</u>	<u>29,406</u>
<b>TOTAL CURRENT ASSETS</b>		<u><b>3,954,497</b></u>	<u><b>3,742,115</b></u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	<u>4,024,166</u>	<u>4,036,309</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u><b>4,024,166</b></u>	<u><b>4,036,309</b></u>
<b>TOTAL ASSETS</b>		<u><b>7,978,663</b></u>	<u><b>7,778,424</b></u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	1,419,542	1,289,755
Short term provisions	11	<u>627,100</u>	<u>827,015</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u><b>2,046,642</b></u>	<u><b>2,116,770</b></u>
<b>TOTAL LIABILITIES</b>		<u><b>2,046,642</b></u>	<u><b>2,116,770</b></u>
<b>NET ASSETS</b>		<u><b>5,932,021</b></u>	<u><b>5,661,654</b></u>
<b>EQUITY</b>			
Reserves		563,383	563,383
Retained profits		<u>5,368,638</u>	<u>5,098,271</u>
<b>TOTAL EQUITY</b>		<u><b>5,932,021</b></u>	<u><b>5,661,654</b></u>

The accompanying notes form part of these financial statements.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
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**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 MARCH 2008**

	Retained earnings general fund \$	Retained earnings special fund \$	Retained earnings international fund \$	Asset revaluation reserve \$	Total \$
<b>Balance at 1 April 2006</b>	2,559,870	2,390,915	(4,669)	563,383	5,509,499
Profit attributable to members	<u>78,348</u>	<u>73,807</u>	<u>-</u>	<u>-</u>	<u>152,155</u>
<b>Balance at 31 March 2007</b>	2,638,218	2,464,722	(4,669)	563,383	5,661,654
Profit attributable to members	<u>189,473</u>	<u>80,894</u>	<u>-</u>	<u>-</u>	<u>270,367</u>
<b>Balance at 31 March 2008</b>	<u>2,827,691</u>	<u>2,545,616</u>	<u>(4,669)</u>	<u>563,383</u>	<u>5,932,021</u>

The accompanying notes form part of these financial statements.

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**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2008**

	Note	2008 \$	2007 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>General Fund and Special Fund</b>			
Contributions – branches		2,743,534	2,772,418
Interest received		142,172	141,227
Rental received		204,564	196,640
Sundry Income		40,774	74,538
Payments to suppliers & employees		<u>(3,041,540)</u>	<u>(3,034,782)</u>
Net cash provided by operating activities	17b	<u>89,504</u>	<u>150,041</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds on sale of fixed assets		-	5,454
Purchase of fixed assets		<u>(48,855)</u>	<u>(1,323)</u>
Net cash provided by (used in) investing activities		<u>(48,855)</u>	<u>4,131</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from investments		-	200,000
Repayment of loans from branches		-	82,000
Payment UPT entitlements		<u>2</u>	<u>2</u>
Net cash flows provided by financing activities		<u>2</u>	<u>282,002</u>
Net increase in cash held		40,651	436,174
Cash at beginning of year		<u>2,398,071</u>	<u>1,961,897</u>
Cash at end of year	17a	<u>2,438,723</u>	<u>2,398,071</u>

The accompanying notes form part of these financial statements.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
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**STATEMENT OF RECEIPTS AND PAYMENTS FOR RECOVERY OF WAGES ACTIVITY  
CASH BASIS - FOR THE YEAR ENDED 31 MARCH 2008**

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
<b>Cash assets in respect of recovered money at beginning of year</b>	-	-
<b>Receipts</b>		
Amounts recovered from employers in respect of wages etc	-	-
Interest received on recovered money	-	-
	<hr/>	<hr/>
<b>Total receipts</b>	<hr/>	<hr/>
<b>Payments</b>		
Deductions of amounts due in respect of membership for:-		
- 12 months or less	-	-
- greater than 12 months	-	-
Deductions of donations or other contributions to accounts or funds of:-		
- the reporting unit	-	-
- other entity	-	-
Deductions of fees or reimbursements of expenses	-	-
Payments to workers in respect of recovered money	-	-
	<hr/>	<hr/>
<b>Total payments</b>	<hr/>	<hr/>
<b>Cash assets in respect of recovered money at end of year</b>	<hr/>	<hr/>

The accompanying notes form part of these financial statements.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2008**

**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, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Workplace Relations Act 1996.

The financial report of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union Of Australia, Communications Division, Divisional Conference complies with all Australian equivalents to International Financial Reporting Standards (AIFRS) in their entirety.

The following is a summary of the material accounting policies adopted by the Union in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

**Basis of Preparation**

**Reporting Basis and Conventions**

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied.

**Accounting Policies**

**a. Income Tax**

No provision for income tax is necessary as "Trade Unions" are exempt from income tax under Section 50 – 15 of the Income Tax Assessment Act 1997.

**b. Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

**Property**

Freehold land and buildings are measured on the fair value basis, being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction. Appraisals are carried out by the committee of management on a 3 yearly basis.

**Plant and equipment**

Plant and equipment is measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by the committee of management to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

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PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
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ABN 22 401 014 998**

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

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

**b. Property, Plant and Equipment continued**

**Depreciation**

The depreciable amount of all fixed assets including buildings, but excluding freehold land, is depreciated on a straight line basis or a reducing balance basis over their estimated useful lives to the Union commencing from the time the asset is held ready for use.

The depreciation rates used for each class of assets are:

Class of Fixed Asset	Depreciation Rate
Buildings	2.5%
Employee amenities	5.0%
Office furniture and equipment	7.5% - 30%
Office machines and equipment	20% - 40%
Motor vehicles	22.5%

**c. Leases**

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.

**d. Employee Benefits**

Provision is made for the Union's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with benefits arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at the amounts expected to be paid when the liability is settled plus related on-costs. Other employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

Contributions are made by the Union to an employee superannuation fund and are charged as expenses when incurred.

**e. Financial Instruments**

**Recognition**

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below:

**Financial Assets**

**Loans and Receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at nominal value.

**Held-to-maturity Investments**

These investments have fixed maturities, and it is the Union's intention to hold these investments to maturity. Any held-to-maturity investments held by the Union are stated at a current value based on either amortising or revaluing the investment on a straight line basis to its face value at maturity. Any adjustment is debited or credited to interest.

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

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES continued

**Fair Value**

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

**Financial Instruments continued**

**Impairment**

At each reporting date, the Union assesses whether there is objective evidence that a financial instrument has been impaired. Impairment losses are recognised in the income statement.

f. **Impairment of Assets**

At each reporting date, the Union review the carrying value of the tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

g. **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, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the balance sheet.

h. **Revenue**

Revenue from membership is recognised on an accrual basis.

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

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

i. **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 Balance Sheet are shown inclusive of GST.

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

k. **Comparative Figures**

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

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

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

**i. Critical Accounting Estimates and Judgements**

The committee of management evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the union.

**Key Estimates**

The committee of management assesses impairment at each reporting date by evaluating conditions specific to the union that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value in use calculation performed in assessing recoverable amounts incorporates a number of key estimates.

**Key Judgements**

There are no critical judgements that have a significant risk of causing a material adjustment to the carrying amount of the assets and liabilities.

**m. Consolidation**

The Divisional Conference represents the nationwide interest of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union Of Australia, Communications Division, in Australia and has agreed to provide financial assistance where necessary. The Divisional Conference however has no control over the operations or management of the branches which are run by their own committee of management and which report separately to the Australian Industrial Registry as required by the Workplace Relations Act 1996. Accordingly no consolidated financial statements have been prepared that incorporate the financial performance or position of the branches.

**NOTE 2: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 272 of Schedule 1, which read as follows:-

- (1) A member of a 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 specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).



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

	2008	2007
	\$	\$
<b>NOTE 3: REVENUE</b>		
<b>Operating activities</b>		
Contributions from branches		
Postal and Telecommunications:		
-New South Wales	679,573	671,628
-Queensland	-	269,037
-South Australia/Northern Territory	-	142,062
-Tasmania	-	52,480
-Victoria	344,264	356,017
-Western Australia	-	123,395
Telecommunications and Services:		
-New South Wales	172,831	188,753
-Queensland	-	118,418
-South Australia/Northern Territory	-	60,389
-Victoria	204,816	217,252
-Western Australia	-	53,090
-Tasmania	-	2,521
Communications Divisional Branches		
Queensland	390,389	-
South Australia/Northern Territory	202,978	-
Tasmania	56,011	-
Western Australia	177,961	-
	<u>2,228,823</u>	<u>2,255,042</u>
Board position	12,056	26,225
Interest received	143,763	118,369
Profit on sale of fixed assets	-	225
Rent received	204,565	196,641
Sundry income	28,717	408
Transfer from CEPU T&S Vic – Entitlements	-	51,131
	<u>389,101</u>	<u>392,999</u>
<b>Total revenue</b>	<u>2,617,924</u>	<u>2,648,041</u>

**NOTE 4: PROFIT FOR YEAR**

Profit has been determined after:

**Affiliation fees:**

- Australian Council of Trade Unions	71,825	105,388
- Union Network International	44,161	47,125

**Compulsory fees:**

- ACTU IR campaign	-	31,965
- Campaigns	60,739	-
- Australia at work, Workplace Research Centre	-	10,500
- State Revenue Office congestion levy	5,600	400

	<u>182,324</u>	<u>195,378</u>
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Depreciation of property, plant and equipment	<u>60,998</u>	<u>63,880</u>
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**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2008**

	2008	2007
	\$	\$
<b>NOTE 4: PROFIT FOR YEAR continued</b>		
<b>Employee benefits expense</b>		
Salaries and allowances		
- elected officials	321,580	548,183
- employees	669,694	1,041,030
Superannuation contributions		
- elected officials	44,239	56,481
- employees	103,830	102,227
Provision for annual leave		
- elected officials	28,272	14,547
- employees	19,211	(76,702)
Provision for long service leave		
- elected officials	27,147	(111,061)
- employees	8,950	(30,220)
Provision for sick leave		
- elected officials	32,156	(58,583)
- employees	(13,064)	(102,946)
Other		
- fringe benefit tax	7,721	10,754
- payroll tax	85,257	80,108
- superannuation insurance	8,570	13,611
- Workcover levy	18,893	13,223
	<u>1,362,456</u>	<u>1,500,652</u>
<b>Administration expense</b>		
Advertising	810	150
Bank charges	1,109	1,205
Books, publications and subscriptions	11,100	9,010
Computer expense	19,761	19,839
Donations	980	500
Journals and publications	104,482	30,008
Insurance	17,299	17,300
Postage and courier	3,377	3,812
Printing and stationery	13,288	8,668
Professional services		
- Audit	39,500	22,900
- Consultants	60,014	9,850
- Legal	98,422	182,932
Rental of office equipment	40,491	9,911
Repairs and maintenance	80,388	37,496
Training and Education	2,392	1,886
	<u>493,414</u>	<u>355,467</u>

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
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	2008 \$	2007 \$
<b>NOTE 4: PROFIT FOR YEAR continued</b>		
<b>Travel expenses</b>		
Airfares		
- General	76,062	108,665
- International	4,710	5,734
- Divisional conference	-	-
- Divisional executive	7,666	19,180
- National council	3,328	4,604
Car hire and taxi		
- General	20,599	21,840
- Divisional conference	-	-
- Divisional executive	1,562	2,589
- National council	-	99
- National executive	-	-
Motor vehicle expense	12,074	16,044
Travelling allowance		
- General	22,807	29,667
- International	1,778	5,752
- Divisional conference	-	-
- Divisional executive	8,284	20,398
- National council	5,473	4,683
- National executive	-	-
- Home state allowance	771	650
	<u>165,114</u>	<u>239,905</u>

The primary item responsible for the profit for the year ended 31 March 2008 is the movement of the provision for impairment of receivables.

**NOTE 5: CASH AND CASH EQUIVALENTS**

<b>General Fund</b>		
Cash on hand	1,000	1,000
Cash at bank		
- General account	117,240	175,226
- Joint fund	1,120	1,162
- Union dues account	333,631	230,760
- UPT provident fund	873	871
- OnLine Saver Account	512,978	612,059
Cash on deposit		
- Employee entitlements	128,385	119,589
- General account	1,286,759	984,198
- Term Deposit	18,523	237,611
	<u>2,400,509</u>	<u>2,362,476</u>
<b>Special Fund</b>		
Deposits on call	38,214	35,595
	<u>2,438,723</u>	<u>2,398,071</u>

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	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 6: TRADE AND OTHER RECEIVABLES</b>		
<b>CURRENT</b>		
<b>General Fund</b>		
Amount owing by Postal and Telecommunications branches:		
- New South Wales	200,118	511,332
- Queensland	-	23,471
- South Australia / Northern Territory	-	12,488
- Tasmania	-	3,987
- Victoria	99,375	91,706
	<u>299,493</u>	<u>642,984</u>
Less provision for impairment of receivables	-	(300,731)
	<u>299,493</u>	<u>342,253</u>
Amount owing by Telecommunications and Services Branches:		
- New South Wales	148,720	67,085
- Queensland	-	3,553
- South Australia / Northern Territory	-	2,710
- Tasmania	8,251	8,251
- Victoria	31,651	15,389
	<u>188,622</u>	<u>96,988</u>
Less provision for impairment of receivables	(8,251)	(8,251)
	<u>180,371</u>	<u>88,737</u>
Other debtors:		
- Accrued income	16,031	14,294
- Amount owing from International Fund	4,669	4,669
- Sundry debtors	109,024	73,380
	<u>129,724</u>	<u>92,343</u>
Less provision for impairment of receivables	-	-
	<u>129,724</u>	<u>92,343</u>
<b>TOTAL GENERAL FUND</b>	<u>609,589</u>	<u>523,333</u>
<b>Special Fund</b>		
Accrued Income	394	542
Amount owing from general fund	870,565	790,763
<b>TOTAL SPECIAL FUND</b>	<u>870,959</u>	<u>791,305</u>
<b>TOTAL RECEIVABLE</b>	<u>1,480,548</u>	<u>1,314,638</u>

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	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 7: FINANCIAL ASSETS</b>		
<b>CURRENT</b>		
Fixed interest securities	<u>-</u>	<u>-</u>
<b>NOTE 8: OTHER CURRENT ASSETS</b>		
Prepayments	<u>35,226</u>	<u>29,406</u>
<b>NOTE 9: PROPERTY, PLANT AND EQUIPMENT</b>		
<b>General Fund</b>		
<b>Land and Building</b>		
Freehold land – Queensberry Street at independent valuation 8 June 2005	<u>1,100,000</u>	<u>1,100,000</u>
Building – Queensberry Street at independent valuation 8 June 2005	972,480	950,000
Less accumulated depreciation	<u>(90,684)</u>	<u>(66,825)</u>
	<u>881,796</u>	<u>883,175</u>
<b>TOTAL LAND AND BUILDING</b>	<u><b>1,981,796</b></u>	<u><b>1,983,175</b></u>
Employee amenities – at cost	1,051	1,051
Less accumulated depreciation	<u>(1,051)</u>	<u>(1,051)</u>
	<u>-</u>	<u>-</u>
Motor vehicles – at cost	97,820	97,820
Less accumulated depreciation	<u>(82,491)</u>	<u>(78,043)</u>
	<u>15,328</u>	<u>19,777</u>
Office furniture and equipment – at cost	342,146	342,146
Less accumulated depreciation	<u>(307,982)</u>	<u>(304,170)</u>
	<u>34,164</u>	<u>37,976</u>
Office machines and equipment – at cost	125,205	121,310
Less accumulated depreciation	<u>(114,124)</u>	<u>(109,104)</u>
	<u>11,081</u>	<u>12,206</u>
<b>TOTAL GENERAL FUND</b>	<u><b>2,042,370</b></u>	<u><b>2,053,134</b></u>

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**NOTE 9: PROPERTY, PLANT AND EQUIPMENT continued**

**MOVEMENTS IN CARRYING AMOUNTS**

	Land \$	Building \$	Employee amenities \$	Motor Vehicles \$
Balance at the beginning of year	1,100,000	883,175	-	19,777
Additions	-	22,480	-	-
Disposals	-	-	-	-
Depreciation expense	-	(23,859)	-	(4,449)
<b>Carrying amount at the end of financial year</b>	<b>1,100,000</b>	<b>881,796</b>	<b>-</b>	<b>15,328</b>

	Office furniture and fittings \$	Office machines and equipment \$	Total \$
Balance at the beginning of year	37,976	12,206	2,053,134
Additions	-	3,895	26,375
Disposals	-	-	-
Depreciation expense	(3,812)	(5,050)	(37,140)
<b>Carrying amount at the end of financial year</b>	<b>34,164</b>	<b>11,081</b>	<b>2,042,369</b>

**2008  
\$**                      **2007  
\$**

**Special Fund**

**Land and Building**

Freehold land – Queensberry Street at independent valuation 8 June 2005	1,100,000	1,100,000
Building – Queensberry Street at independent valuation 8 June 2005	972,480	950,000
Less accumulated depreciation	(90,684)	(66,825)
	<u>881,796</u>	<u>883,175</u>
<b>TOTAL LAND AND BUILDING</b>	<b>1,981,796</b>	<b>1,983,175</b>
<b>TOTAL SPECIAL FUND</b>	<b>1,981,796</b>	<b>1,983,175</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**NOTE 9: PROPERTY, PLANT AND EQUIPMENT continued**

**MOVEMENTS IN CARRYING AMOUNTS**

	Land \$	Buildings \$	Total \$
Balance at the beginning of year	1,100,000	883,175	1,983,175
Additions	-	22,480	22,480
Disposals	-	-	-
Depreciation expense	-	(23,859)	(23,859)
<b>Carrying amount at the end of financial year</b>	<u>1,100,000</u>	<u>881,796</u>	<u>1,981,796</u>

	2008 \$	2007 \$
<b>Total Property, Plant &amp; Equipment</b>	<u>4,024,166</u>	<u>4,036,309</u>

An independent valuation conducted on the 8 June 2005 by WBP Property Valuers Pty Ltd.

**NOTE 10: PAYABLES**

**General Fund**

Amount owing to Postal and Telecommunications branches:

- Victoria 1,298 -

Amount owing to Telecommunications and Services branches:

- Queensland 4,309 -  
 - Victoria 481 77  
 - Western Australia - 1,877

6,088 1,954

Amount owing to Special Fund 870,565 790,763

GST Collected 31,522 3,469  
 Legal costs payable 11,238 30,754  
 Sundry creditors 495,460 458,146

538,220 492,369

Total General Fund 1,414,873 1,285,086

**International Fund**

Amount owing to General Fund 4,669 4,669

Total Payables 1,419,542 1,289,755

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	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 11: PROVISIONS</b>		
Employee entitlements:		
Provision for annual leave		
- elected officials	45,246	47,629
- employees	94,025	92,486
	<u>139,271</u>	<u>140,115</u>
Provision for long service leave:		
- elected officials	74,881	214,616
- employees	234,881	269,571
	<u>309,762</u>	<u>484,187</u>
Provision for sick leave:		
- elected officials	33,652	42,715
- employees	143,533	159,128
	<u>177,185</u>	<u>201,843</u>
Provision for UPT provident fund	<u>872</u>	<u>870</u>
Total entitlements	<u>627,100</u>	<u>827,015</u>
Number of employees at year end	12	14
<b>NOTE 12: SPECIAL FUND BALANCE</b>		
Opening balance	2,464,722	2,390,915
Add receipts:		
- interest	2,471	2,065
- rent received	102,282	95,492
	<u>2,569,475</u>	<u>2,488,472</u>
Less expenses:		
- depreciation	23,859	23,750
	<u>23,859</u>	<u>23,750</u>
Closing balance	<u>2,545,616</u>	<u>2,464,722</u>
Accrued income	395	542
Amount owing from general fund	870,565	790,763
Deposits at call	38,213	35,595
Fixed assets	1,981,796	1,983,175
Asset revaluation reserve	(345,353)	(345,353)
	<u>2,545,616</u>	<u>2,464,722</u>
<b>NOTE 13: INTERNATIONAL FUND BALANCE</b>		
Balance	<u>(4,669)</u>	<u>(4,669)</u>
Sundry creditors	<u>(4,669)</u>	<u>(4,669)</u>



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**NOTE 14: KEY MANAGEMENT PERSONNEL COMPENSATION  
AND RELATED PARTY TRANSACTIONS**

**Key Management Personnel compensation**

- a. The aggregate amount of remuneration paid to elected officials during the financial year for salaries was \$321,580 (2007: \$548,183) and for honorarium was \$8,500.  
The aggregate amount paid during the financial year to a superannuation plan in connection with the retirement of elected officials was \$44,239 (2007:\$56,481).
- b. The aggregate amount of remuneration paid to other persons on the committee of management was \$2,000.
- c. The names of committee of management of the Union who have held office during the financial year are:

<b>Position</b>	<b>Name</b>
Divisional President (Honorary)	L. Cooper (appointed 1 August 2007)
Divisional President	C. Cooper (resigned 31 July 2007)
Divisional Secretary	E. Husic
Divisional Vice-President	S. Marikar (appointed 1 August 2007)
	S. Sheather (appointed 1 August 2007)
	C. Talato (resigned 31 July 2007)
Divisional Assistant Secretaries	I. Bryant (appointed 1 August 2007)
	B. Blackburne
	S. Herrington (resigned 31 July 2007)
Telecommunication and Service Representatives	I. McCarthy
	V. Horrex
	L. Cooper
	D. Irons
Postal and Telecommunications Representatives	J. Metcher
	S. Murphy (appointed 1 August 2007)
	D. Dwyer (resigned August 2007)
	J. Doyle
	V. Butler
Communications Divisional Branch Representatives	C. Thiele
	S. Mason
	K. Mellis (resigned 31 August 2007)
	M. Swan (resigned 31 August 2007)
	G. Lorrain (appointed 1 August 2007)
	J. Lee
	N. Paul (resigned 31 August 2007)
	P. McDonald (resigned 31 July 2007)
	P. Miller
	B. Riseley
	B. Watkins (appointed 1 August 2007)
	G. Carson
	P. Kelly (resigned 31 July 2007)

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**Related Party Transactions**

- a. There were no transactions between the officers of the Union other than those relating to their membership of the Union and reimbursement by the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.

**NOTE 14: KEY MANAGEMENT PERSONNEL COMPENSATION  
AND RELATED PARTY TRANSACTIONS continued**

- b. The branches of the CEPU Communication Division are as follows:

Postal and Telecommunications branches:

- New South Wales
- Victoria

Telecommunications and Services branches:

- New South Wales
- Victoria

Communications Divisional branches

- Queensland
- South Australia / Northern Territories
- Tasmania
- Western Australia

The P & T and T & S branches of Queensland, South Australia / Northern Territories, Tasmania and Western Australia were amalgamated into the Communication Divisional branches respectively. The transactions between the branches and divisional conference are on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length and are as disclosed in Notes 3,6, and 10.

**NOTE 15: SEGMENT REPORTING**

The Union operates predominantly in one industry, being the Communications sector. The business operates predominantly in one geographical area being Australia.

**NOTE 16: ECONOMIC DEPENDENCE**

The principle source of income for the Union is from membership fees from branches. The Union is economically dependent upon the membership level and fees.

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	2008	2007
	\$	\$
<b>NOTE 17: CASH FLOW INFORMATION</b>		
<b>a. Reconciliation of Cash</b>		
Cash at the end of the financial year as shown in the statements of cash flows is reconciled to the related items in the balance sheet as follows:		
<b>General Fund</b>		
Cash on hand	1,000	1,000
Cash at bank	965,842	1,020,078
Deposits at call	<u>1,433,667</u>	<u>1,341,398</u>
	<u>2,400,509</u>	<u>2,362,476</u>
<b>Special Fund</b>		
Deposits at call	<u>38,214</u>	<u>35,595</u>
Total Cash	<u>2,438,723</u>	<u>2,398,071</u>
<b>b. Reconciliation of Cash Flow from Operations with Profit after Income Tax</b>		
<b>General Fund</b>		
Net profit	189,473	78,348
Non-cash flow in profit:		
- Depreciation	37,139	40,130
- (Profit)/loss on sale of property, plant and equipment	-	(225)
Changes in assets and liabilities:		
- (Increase)/decrease in prepayments	(5,821)	2,641
- (Increase)/decrease in trade and other receivables	(86,255)	81,118
- Increase/(decrease) in trade and other payables	129,787	311,025
- Increase/(decrease) in short term provisions	<u>(199,917)</u>	<u>(364,966)</u>
	<u>64,406</u>	<u>148,071</u>
<b>Special Fund</b>		
Net profit	80,894	73,807
Non-cash flow in profit:		
- Depreciation	23,859	23,750
Changes in assets and liabilities:		
- (Increase)/decrease in General Fund	(79,802)	(95,492)
- (Increase)/decrease in sundry debtors	147	(95)
	<u>25,098</u>	<u>1,970</u>
Cash flows from operations	<u>89,504</u>	<u>150,041</u>

c. The Union has no credit stand-by or financing facilities in place.

d. There were no non-cash financing or investing activities during the period.

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**NOTE 18: FINANCIAL INSTRUMENTS**

**a. Interest Rate Risk**

The Union's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

2008	Note	Weighted Average Effective Interest Rate %	Floating Interest Rate \$	Fixed Interest Rate Maturing			TOTAL \$
				Within 1 Year \$	1 to 5 Years \$	Non- interest bearing \$	
<b>Financial Assets</b>							
Cash	5	6.00	2,436,603	-	-	2,120	2,438,723
Receivables	6	-	-	-	-	1,480,548	1,480,548
<b>Total Financial Assets</b>			<b>2,436,603</b>	<b>-</b>	<b>-</b>	<b>1,482,668</b>	<b>3,919,271</b>
<b>Financial Liabilities</b>							
Payables	10	-	-	-	-	1,419,542	1,419,542
<b>Total Financial Liabilities</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>1,419,542</b>	<b>1,419,542</b>
<b>Net Financial Assets/(Liabilities)</b>			<b>2,436,603</b>	<b>-</b>	<b>-</b>	<b>63,126</b>	<b>2,499,729</b>
<b>2007</b>							
2007	Note	Weighted Average Effective Interest Rate %	Floating Interest Rate \$	Fixed Interest Rate Maturing			TOTAL \$
				Within 1 Year \$	1 to 5 Years \$	Non- interest bearing \$	
<b>Financial Assets</b>							
Cash	5	5.60	2,395,909	-	-	2,162	2,398,071
Receivables	6	-	-	-	-	1,314,638	1,314,638
<b>Total Financial Assets</b>			<b>2,395,909</b>	<b>-</b>	<b>-</b>	<b>1,316,800</b>	<b>3,712,709</b>
<b>Financial Liabilities</b>							
Payables	10	-	-	-	-	1,289,755	1,289,755
<b>Total Financial Liabilities</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>1,289,755</b>	<b>1,289,755</b>
<b>Net Financial Assets/(Liabilities)</b>			<b>2,395,909</b>	<b>-</b>	<b>-</b>	<b>27,045</b>	<b>2,422,954</b>

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	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 18: FINANCIAL INSTRUMENTS continued</b>		
<b>Reconciliation of Net Financial Assets to Net Assets</b>		
Net Financial assets as above	2,499,729	2,422,954
Non-Financial assets and liabilities:		
- Prepayments	8            35,226	29,406
- Plant and equipment	9            4,024,166	4,036,309
- Employee entitlements	11           (627,100)	(827,015)
Net assets per balance sheet	<u>5,932,021</u>	<u>5,661,654</u>

**b. Credit Risk**

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount of those assets, net of any provisions for impairment, as disclosed in the balance sheet and notes to the financial statements.

The Union does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Union.

**c. Net Fair Values**

The net fair values of listed investments have been valued at the quoted market bid price at balance date adjusted for transaction costs expected to be incurred. For other assets and other liabilities the net fair value approximates their carrying value. No financial assets and financial liabilities are readily traded on organised markets in standardised form other than listed investments. Financial assets where the carrying amount exceeds net fair values have not been written down as the Union intends to hold these assets to maturity.

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the balance sheet and in the notes to the financial statements.

**NOTE 19: CONTINGENT LIABILITIES**

As at the 31 March 2008 the following branch had an excess of current liabilities over current assets after adjusting for any amount included in payables or receivables owing to or from the Divisional Conference from the branches.

Telecommunications and Services Branch:  
- New South Wales \$148,719

The Divisional Conference has agreed to provide the financial assistance necessary to ensure that the following branch can pay its debts as and when they fall due for a period of 12 months from the 31 March 2008.

The amount of contingent liability stated above may change depending on the financial performance of the branch. No estimates are possible due to the lack of up to date financial information available at the date of signing this financial report.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**NOTE 20: ENTITY DETAILS**

The registered office is:

139 – 155 Queensberry Street  
CARLTON SOUTH VIC 3053

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**COMMITTEE OF MANAGEMENT CERTIFICATE**

On 26 September 2008 the Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia Communications Division, Telecommunications and Services Branch (Victoria) ("Union/Reporting Unit") passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 March 2008:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the GPFR relates and since the end of that 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 reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organization; and
  - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member of Registrar; and
  - (vi) there has been compliance with any order for inspection of financial reports made by the Commission under section 273 of the RAO Schedule.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
DIVISIONAL CONFERENCE  
ABN 22 401 014 998**

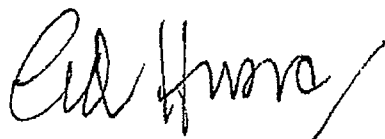
**COMMITTEE OF MANAGEMENT CERTIFICATE  
continued**

- (f) in relation to recovery of wages activity:
- (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
  - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
  - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
  - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and
  - (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.
- (g) that the members receive a copy of the financial report

Signed in accordance with a resolution of the Committee of Management:

For Committee of Management: Ed Husic  
Title of Office held: Branch Secretary

Signature



Melbourne: 26 September 2008



## INDEPENDENT AUDITOR'S REPORT

### COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION, DIVISIONAL CONFERENCE

#### Report on the financial report

We have audited the accompanying financial report of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing, and Allied Services Union of Australian, Communications Division, Divisional Conference (the reporting unit), which comprises the balance sheet as at 31 March 2008, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the committee of management's declaration of the reporting unit during the financial year.

#### Committee of management's responsibility for the financial report

The reporting unit's committee of management are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relations Act 1996. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### 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. These Auditing 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 appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee of management, 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.

**INDEPENDENT AUDITOR'S REPORT CONTINUED**

**COMMUNICATION, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
DIVISIONAL CONFERENCE**

**Independence**

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.

**Auditor's opinion**

In our opinion the financial report of the reporting unit:

- (a) is in accordance with the provisions of the Workplace Relations Act 1996, other requirements imposed by these Reporting Guidelines or Part 3 of Chapter 8 of the RAO Schedule, including:
  - (i) presenting fairly the reporting unit's financial position as at 31 March 2008 and of its performance for the year ended on that date; and
  - (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and International Financial Reporting Standards as disclosed in Note 1.
  
- (b) properly and fairly report all information in relation to recovery of wages activity required by the reporting guidelines of the Industrial Registrar, including:
  - (i) any fees charged to or reimbursements of expenses claimed from members and others for recovery of wages activity; and
  - (ii) any donations or other contributions deducted from recovered money.

*MSI Ragg Weir*

**MSI RAGG WEIR**  
Chartered Accountants

*L.S. Wong*

**L.S. WONG**  
Partner,  
Member of the Institute of Chartered Accountants in Australia and  
holder of a current public practice certificate

Melbourne      26 September 2008

## COMPILATION REPORT

### TO COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION, DIVISIONAL CONFERENCE

#### Scope

On the basis of the information provided by the Committee of Management of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union Of Australia, Communications Division, Divisional Conference (Reporting Unit) we have complied, in accordance with APS 9: Statement of Compilation of Financial Reports the special purpose financial report comprising the Detailed Profit and Loss Statement of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union Of Australia, Communications Division, Divisional Conference for the year ended 31 March 2008 as set out on page 31 to 33.

The specific purpose for which the special purpose financial report has been prepared is to provide financial information to the Committee of Management. No Accounting Standards and other mandatory professional reporting requirements have been adopted in the preparation of the special purpose financial report.

The Committee of Management is solely responsible for the information contained in the special purpose financial report and has determined that the accounting policies used are consistent and are appropriate to satisfy the needs of the Committee of Management.

Our procedures use accounting expertise to collect, classify and summarise the financial information which the Committee of Management provided into a financial report. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the reporting unit, may suffer arising from any negligence on our part. No person should rely on the special purpose financial report without having an audit or review conducted.

The special purpose financial report was prepared for the benefit of the reporting unit and its members and the purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial report.

*MSI Ragg Weir*

**MSI RAGG WEIR**  
Chartered Accountants

Melbourne: 26 September 2008

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
DIVISIONAL CONFERENCE  
ABN 22 401 014 998**

**DETAILED PROFIT AND LOSS STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2008**

	2008 \$	2007 \$
<b>INCOME</b>		
Contributions - branches	2,228,824	2,255,042
Interest received	143,763	118,369
Board position	12,056	26,225
Rent received	204,564	196,641
Sundry income	28,717	408
Profit on sale of fixed assets	-	225
Transfer from CEPU T&S – Entitlements	-	51,131
	<u>2,617,924</u>	<u>2,648,041</u>
<b>TOTAL INCOME</b>		
<b>LESS EXPENDITURE</b>		
Advertising	810	150
Affiliation fees:		
- ACTU	71,825	105,388
- UNI	44,161	47,125
Airfares:		
- Divisional Conference	-	-
- Divisional Executive	7,666	19,180
- International	4,710	5,734
- General	42,493	55,727
- General/Other	33,569	52,937
- National Council	3,328	4,604
Bad Debts Written Off	-	3,226
Bank charges	1,109	1,205
Books, publications and subscriptions	11,100	9,010
Branch assistance:		
- P & T Tasmania	-	37,586
Building Security	5,443	4,775
Campaigns	60,739	98,305
Car hire and taxis:		
- Divisional Conference	-	-
- Divisional Executive	1,562	2,589
- General	20,599	21,840
- National Council	-	99
- National Executive	-	-
Cleaning	34,047	27,217
Computer charges	19,761	19,839
Congestion levy	5,600	400
Depreciation	60,998	63,880
Donations -	980	500

This statement should be read in conjunction with the attached compilation report on page 30.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
DIVISIONAL CONFERENCE  
ABN 22 401 014 998**

**DETAILED PROFIT AND LOSS STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2008**

	2008	2007
	\$	\$
<b>EXPENDITURE continued</b>		
Fringe benefits tax	7,721	10,754
Functions, social and fraternal gifts	5,461	9,067
General expenses	10,547	-
Honoraria	9,583	10,667
Insurance	17,299	17,300
Journals and publications	104,482	30,008
Light, power and cleaning	48,473	42,515
Loss of salary	-	5,954
Loss on sale of property, plant and equipment	-	-
Management Fee – Rented Office	8,348	11,359
Meetings expenses:		
- General	393	320
Motor vehicle expenses	12,074	16,044
Payroll tax	85,257	80,108
Postage and delivery charges	3,377	3,813
Printing and stationery	13,288	8,668
Professional services:		
- Accountancy and audit fees	39,500	22,900
- Consultant	60,014	9,850
- Legal fees	98,422	182,932
Provision for annual leave	47,483	(62,155)
Provision for doubtful debts	(273,391)	(182,869)
Provision for long service leave	36,097	(141,281)
Provision for sick leave	19,092	(161,529)
Rates and taxes	154,800	50,676
Rental of equipment	40,491	9,912
Repairs and maintenance	80,388	37,496
Salaries and allowances:		
- elected officials	321,580	548,183
- employees	669,694	1,041,030
Staff amenities	5,196	5,570
Superannuation:		
- elected officials	44,239	56,481
- employees	103,830	102,227
- Group life cover	8,570	13,611
Telephone and facsimile	59,176	58,700
Training and education	2,392	1,886

This statement should be read in conjunction with the attached compilation report on page 30.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA, COMMUNICATIONS DIVISION,  
DIVISIONAL CONFERENCE  
ABN 22 401 014 998**

**DETAILED PROFIT AND LOSS STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2008**

<b>EXPENDITURE continued</b>	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
Travelling allowance:		
- Divisional Conference	-	-
- Divisional Executive	8,284	20,398
- General	16,860	21,363
- General/Other	5,947	8,304
- Home State allowance	771	650
- International	1,778	5,752
- National Council	5,473	4,683
- National Executive	-	-
Workcover	18,894	13,223
YRAW Grants	15,175	-
<b>TOTAL EXPENDITURE</b>	<u>2,347,557</u>	<u>2,495,886</u>
<b>PROFIT FOR YEAR</b>	<u>270,367</u>	<u>152,155</u>

This statement should be read in conjunction with the attached compilation report on page 30.

**ATTACHMENT 2**



# UNION BULLETIN:

Bulletin No. 1AW  
Distribution:

Ref: LC/ED File: 5.3/202  
CEPU (CD) WEBSITE & WORKSITES

Date 28 AUGUST 2008



## CEPU COMMUNICATIONS DIVISION DIVISIONAL CONFERENCE FINANCIAL STATEMENT AS AT 31 MARCH 2008



Len Cooper  
DIVISIONAL PRESIDENT

Ed Husic  
DIVISIONAL SECRETARY

### FOR INFORMATION

#### DECISION 43 COMMITTEE OF MANAGEMENT – OPERATING REPORT AND SIGNING OF CERTIFICATE

"That the Divisional Executive authorises Ed Husic, Divisional Secretary to sign on behalf of the Committee of Management the operating report and the Committee of Management Certificate.

The Divisional Executive further authorises the Divisional Secretary to circulate a concise financial report by way of publication on the Divisional website. The report will also be available via email on request."

**CEPU Communications Division Financial Statements  
are available on our website or by request via email**

**Website:** [www.cepconnects.org](http://www.cepconnects.org)  
**Email:** [cddo@cepu.asn.au](mailto:cddo@cepu.asn.au)



connecting  
our community



**ATTACHMENT 3**

**DECISIONS TAKEN FROM DIVISIONAL EXECUTIVE TELEPHONE HOOK-UP**  
**HELD ON 28<sup>TH</sup> AUGUST 2008**

**DECISION 42 COMMITTEE OF MANAGEMENT – GENERAL PURPOSE FINANCIAL REPORT**

“That the Divisional Executive as the Committee of Management declares in relation to the General Purpose Financial Report 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 Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit 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 that 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 reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the financial records for each of the other reporting units within the organisation are, as far as practicable kept in a manner consistent with this reporting unit; and
  - (v) no information has been sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
  - (vi) no orders have been requested for inspection of financial records made by the Commission under section 273 of the RAO Schedule; and
  - (vii) there was no recovery of wage activity for the financial year; and
  - (viii) that the members receive a copy of the concise financial report.”

**DECISION 43 COMMITTEE OF MANAGEMENT – OPERATING REPORT AND**  
**CERTIFICATE SIGNING OF**

“That the Divisional Executive authorises Ed Husic, Divisional Secretary to sign on behalf of the Committee of Management the operating report and the Committee of Management Certificate.

The Divisional Executive further authorises the Divisional Secretary to circulate a concise financial report by way of publication on the Divisional website. The report will also be available via email on request.”

**ATTACHMENT 4**

**DECISION TAKEN FROM DIVISIONAL EXECUTIVE TELEPHONE HOOK-UP  
HELD ON 26<sup>TH</sup> SEPTEMBER 2008**

**DECISION 48 DIVISIONAL CONFERENCE FINANCIAL REPORT**

“That the Divisional Executive notes that pursuant to Decision 43 of the Divisional Executive meeting held by telephone hook-up on 28<sup>th</sup> August 2008, the concise Financial Report for the Divisional Conference Accounts for the year ending 31<sup>st</sup> March 2008 was placed on the Divisional website in Bulletin No.1AW dated 28<sup>th</sup> August 2008.

Divisional Executive formally adopts the Divisional Conference accounts for the year ending 31<sup>st</sup> March 2008 as tabled at this meeting being the same accounts certified in Decision 43 of the Divisional Executive meeting held by telephone hook-up on 28<sup>th</sup> August 2008.

Further the Divisional Executive authorises the Divisional Secretary to sign the certificate pursuant to S268 of the RAO Schedule and to lodge the full and concise reports with the Industrial Registrar.”

**ATTACHMENT 5**

GEN 08/123  
5.3/201 5.3/666

22<sup>nd</sup> September, 2008.

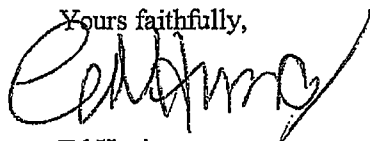
The Industrial Registrar,  
Industrial Registry,  
Australian Industrial Relations Commission,  
11 Exhibition Street,  
MELBOURNE, VIC. 3000.

Dear Registrar,

**RE STATEMENT: LOANS AND DONATIONS – S 327 OF SCHEDULE B  
OF THE WORKPLACE RELATIONS ACT 1996**

Please find enclosed a statement made on behalf of the Communications Division of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, made during the financial year ended 31<sup>st</sup> March 2008.

Yours faithfully,



Ed Husic,  
DIVISIONAL SECRETARY.

Enc.

IB:kr



**CEPU**

COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

COMMUNICATIONS  
DIVISION

ABN 22 401 014 998

Len Cooper  
Divisional President

Ed Husic  
Divisional Secretary  
139-155 Queensberry St  
[PO Box 472]  
Carlton South  
Victoria 3053  
Australia

Ph: 03 9349 2100  
Fax: 03 9349 1952  
E-mail: [cddo@cepu.asn.au](mailto:cddo@cepu.asn.au)  
Web: [www.cepuconnects.org](http://www.cepuconnects.org)

**STATEMENT: LOANS AND DONATIONS**  
**S.327 OF SCHEDULE 1B OF THE WORKPALCE RELATIONS ACT 1996**

**LOANS**

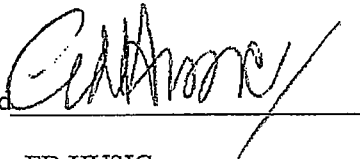
No loans provided

**DONATIONS**

The following donations of \$10,000 each were made to assist ALP candidates for the 2007 Federal Election:

<u>Seat</u>	<u>Name</u>	<u>Address</u>
Braddon	Mr. S. Sidebottom	C/- Post Office Forth, Forth Road, Forth, Tas. 7310
Capricornia	Ms. K. Livermore	145 East Street, Rockhampton, Qld. 4700
Corangamite	Mr. D Cheeseman	PO Box 635, Belmont, Vic. 3216
Cowan	Ms. L. Prime	PO Box 236, Kingsway, WA. 6065
Cowper	Mr. K. Bitar	PO Box K408, Haymarket, NSW. 1240
Sturt	Ms. Mia Handshin	PO Box 2109 Glynde Place LPO WA 5070

Signed



ED HUSIC  
DIVISIONAL SECRETARY  
COMMUNICATIONS DIVISION - CEPU





**PENNA, Belinda**

---

**From:** Karen Roberts [KRoberts@cepu.asn.au]  
**Sent:** Friday, 10 October 2008 3:50 PM  
**To:** RIA Sydney  
**Subject:** GEN 08/136 - Lodgement of Financial Reports of the Communications Division of the CEPU  
**Importance:** High  
**Attachments:** gen136.pdf

Dear Deputy Industrial Registrar,

Please find attached Financial Reports of the Communications Division of the CEPU

Regards,

=====  
Karen Roberts  
Communications Division - National Office  
CEPU  
1/139-155 Queensberry Street  
[PO Box 472]  
CARLTON SOUTH VIC 3053  
Ph: 03 9349 2100  
Fax: 03 9349 1952  
Email: [KRoberts@cepu.asn.au](mailto:KRoberts@cepu.asn.au)  
Web: [www.cepuconnects.org](http://www.cepuconnects.org)  
=====

.....



**Australian Government**  
**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

Mr Ed Husic  
Divisional Secretary, Communications Division  
CEPU  
PO Box 472  
CARLTON SOUTH VIC 3053



Dear Mr Husic

**Re: Lodgement of Financial Statements and Accounts –  
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and  
Allied Services Union of Australia, Communications Division –  
for year ending 31 March 2008 (FR2008/203)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 10 October 2008.

Before filing the documents I seek your advice on the following. The Certificate of Secretary states that the documents were published in Bulletin No 1AW of 28 August 2008. However the various statements and Auditor's report lodged were all dated 26 September 2008.

This is unusual in that s265 of the RAO Schedule contemplates implicitly that the documents provided to members – whether by publication, post or website - would be those *already* signed. The discrepancy suggests that the information and statements published were not signed or dated but anticipated their signing.

Section 257(9) provides that “the auditor’s report must be dated as at the date the auditor signs the report...”.

I would appreciate very much your advice and clarification of the sequence that was followed, and whether in fact the statements and auditor’s report for both the concise and full reports were signed prior to their publication on 28 August 2008.

Yours sincerely,

Stephen Kellett  
Statutory Services Branch

20 October 2008



GEN 08/146  
5.3/202

5<sup>th</sup> November, 2008.

Mr. S. Kellet,  
Statutory Services Branch,  
Australian Industrial Registry,  
Level 8, Terrace Towers,  
80 William Street,  
EAST SYDNEY. NSW. 2011

Dear Mr. Kellet,

**RE: LODGEMENT OF FINANCIAL STATEMENTS AND ACCOUNTS –  
CEPU COMMUNICATIONS DIVISION – YEAR ENDING 31 MARCH  
2008**

I refer to your correspondence of 20 October 2008. An examination of the issues you raise is being undertaken and a detailed reply will be provided to you as soon as it is completed.

Yours sincerely,



Ed Husic,  
DIVISIONAL SECRETARY.

IB:kr



**CEPU**

COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

**COMMUNICATIONS  
DIVISION**

ABN 22 401 014 998

**Len Cooper**  
Divisional President

**Ed Husic**  
Divisional Secretary  
139-155 Queensberry St  
[PO Box 472]  
Carlton South  
Victoria 3053  
Australia

Ph: 03 9349 2100  
Fax: 03 9349 1952  
E-mail: [cddo@cepu.asn.au](mailto:cddo@cepu.asn.au)  
Web: [www.cepuconnects.org](http://www.cepuconnects.org)



12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

# Facsimile Message



## CEPU

COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

Date: 5th November 2008  
Number of pages following: 1

To: Mr S Kellet  
A-I-R

From: Ed Husic

Attention:

Facsimile No. (02) 9380 6990

COMMUNICATIONS  
DIVISION

ABN 22 401 014 998

Len Cooper  
Divisional President

Ed Husic  
Divisional Secretary  
139-155 Queensberry St  
[PO Box 472]  
Carlton South  
Victoria 3053  
Australia

Ph: 03 9349 2100  
Fax: 03 9349 1952  
E-mail: [cddo@cepu.asn.au](mailto:cddo@cepu.asn.au)  
Web: [www.cepuconnects.org](http://www.cepuconnects.org)

REMARKS Urgent For your information Reply ASAP Please comment As Discussed

(please place a circle around whichever is applicable)

Lodgement of Financial Statements + Accounts

**NOTE:** The contents of this facsimile (including attachments) may be privileged and confidential. Any unauthorised use may therefore be prohibited. If you have received this facsimile in error, please destroy it immediately and advise this office on (03) 9349 2100.



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our community





GEN 08/151  
5.3-202



**CEPU**

**COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION**

4<sup>th</sup> December, 2008.

Mr. S. Kellet,  
Statutory Services Branch,  
Australian Industrial Registry,  
Level 8, Terrace Towers,  
80 William Street,  
EAST SYDNEY, NSW, 2011.

**COMMUNICATIONS  
DIVISION**  
ABN 22 401 014 998

Dear Mr. Kellet.

**Len Cooper**  
Divisional President

**RE: LODGEMENT OF FINANCIAL STATEMENTS AND ACCOUNTS  
- CEPU COMMUNICATIONS DIVISION  
- YEAR ENDING 31 MARCH 2008**

**Ed Husic**  
Divisional Secretary  
139-155 Queensberry St  
[PO Box 472]  
Carlton South  
Victoria 3059  
Australia

Ph: 03 9349 2100  
Fax: 03 9349 1952  
E-mail: [cddo@cepu.asn.au](mailto:cddo@cepu.asn.au)  
Web: [www.cepuconnects.org](http://www.cepuconnects.org)

I refer to your correspondence of 20<sup>th</sup> October, 2008 where you seek advice on the financial statements of the CEPU Communications Division for the year ending 31<sup>st</sup> March, 2008.

In particular you seek advice and clarification on the documents published in Bulletin No 1AW of 28<sup>th</sup> August, 2008 that contained unsigned and undated version of financial statements which were subsequently signed and dated 26<sup>th</sup> September, 2008.

The documents signed and dated were in exactly the same form as those published to the membership.

In future (as has been the past practice) we will ensure that the documents published in the Bulletin to members are signed and dated. Our internal processes have been altered to ensure that the reports are signed prior to publication.

Yours fraternally,

Ed Husic,  
DIVISIONAL SECRETARY.

IB:lc



# Facsimile Message



## CEPU

COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

Date: 4-12-08  
Number of pages following: 1

To: Mr. S. Kellet From: Mr. E. Husic  
Statutory Services Branch  
Attention: \_\_\_\_\_  
\_\_\_\_\_  
Facsimile No. (02) 93806990

COMMUNICATIONS  
DIVISION

ABN 22 401 014 998

Len Cooper  
Divisional President

Ed Husic  
Divisional Secretary  
139-155 Queensberry St  
[PO Box 472]  
Carlton South  
Victoria 3053  
Australia

Ph: 03 9349 2100  
Fax: 03 9349 1952  
E-mail: [cddo@cepu.asn.au](mailto:cddo@cepu.asn.au)  
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REMARKS    Urgent    For your information    Reply ASAP    Please comment    As Discussed  
(please place a circle around whichever is applicable)

LODGE MENT OF FINANCIAL STATEMENTS  
AND ACCOUNTS - CEPU COMMUNICATIONS DIVISION  
YEAR ENDING 3/13/08

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Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

Mr Ed Husic  
Divisional Secretary, Communications Division  
CEPU  
PO Box 472  
CARLTON SOUTH VIC 3053



Dear Mr Husic

**Re: Lodgement of Financial Statements and Accounts –  
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and  
Allied Services Union of Australia, Communications Division –  
for year ending 31 March 2008 (FR2008/203)**

Thank you for your letter dated 4 December 2008 which was received today.

The documents have now been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Stephen Kellett', written over a horizontal line.

Stephen Kellett  
Statutory Services Branch

4 December 2008

