



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6686
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Graham Lorrain
Branch Secretary, SA / NT Communications Division Branch
CEPU – Communications Division
40 Hurtle St
Adelaide SA 5000

Mr Graham Lorrain
Branch Secretary, SA / NT Comm
CEPU – Communications Division
40 Hurtle St
Adelaide SA 5000

Dear Mr Lorrain

**Re: Lodgement of Financial Statements and Accounts, CEPU – Communications
Division – South Australia & Northern Territory Communications Branch – for year
ending 31 March 2008 (FR2008/207)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 1 September 2008.

I note that in the Income Statement there is an amount of \$11,330 under the item listed as "Donations". If this amount included any single donation exceeding \$1,000, then s237 of the RAO Schedule requires a separate statement giving certain particulars to be lodged.

There is no further action required unless you need to lodge a section 237 statement. I enclose an extract for your ready reference.

The legislative requirements having been satisfied in every other respect, the documents have been filed.

Yours sincerely,

David Vale
Manager, Registered Organisations
New South Wales Registry

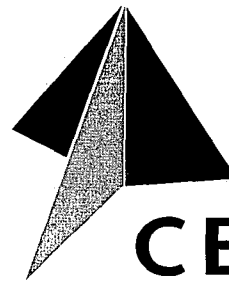
17 September 2008

EXTRACT FROM RAO SCHEDULE

S237

- (1) An organisation must, within 90 days after the end of each financial year (or such longer period as the Registrar allows), lodge in the Industrial Registry a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 made by the organisation during the financial year.
- (2) A statement lodged.....must be signed by an officer of the organisation.

- (6) The relevant particulars, in relation to a donation are:
 - (a) the amount of the...donation;
 - (b) the purpose for which the.....donation was made, and
 - (c) except where the....donation was made to relieve a member...or a dependant of a member....from severe financial hardship – the name and address of the person to whom the....donation was made



CEPU

Designated Officer's Certificate or other Authorised Officer
s268 of Schedule 1 *Workplace Relations Act 1996*

**COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION**

I Graham Lorrain being the Branch Secretary of the
CEPU Communications Division SA/NT certify:

COMMUNICATIONS
DIVISION (SA/NT)

ABN 11 273 875 514

40 Hurtle Square
Adelaide, S.A. 5000

Ph: (08) 8232 5999
Fax: (08) 8232 5990
E-Mail: cdsant@cepu.asn.au

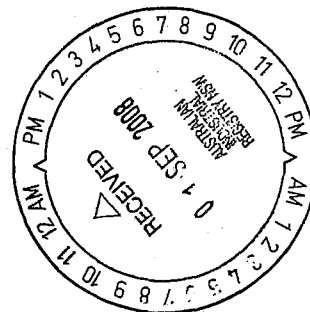
John Lee
Branch President

Graham Lorrain
Branch Secretary

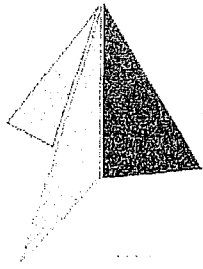
- that the documents lodged herewith are copies of the full report, and the concise report referred to in s268 of the RAO Schedule; and
- that the concise report, was provided to members on 30th July 2008 on our website and mailed to the normal mailing lists on 1st August 2008 ; and
- that the full report was presented to a *meeting of the Committee of Management* of the reporting unit on 23rd July 2008 ; in accordance with section 266 of the RAO Schedule.

Branch Secretary

Date: 28th August 2008



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



CEPU

COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION



C.E.P.U. - COMMUNICATIONS DIVISION

COMMUNICATIONS, ELECTRICAL AND PLUMBING UNION

S.A. - N.T. BRANCH

2007 / 2008

FINANCIAL REPORT

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION

COMMUNICATIONS DIVISION

SA - NT BRANCH

CONCISE FINANCIAL REPORT

BRANCH COMMITTEE OF MANAGEMENT OPERATING REPORT

Branch Committee of Management Report in accordance with section 254 of the Workplace Relations Act 1996, for the year ended 31st March 2008.

1. PRINCIPAL ACTIVITIES OF THE BRANCH COMMITTEE OF MANAGEMENT :

The principal activities of the Branch Committee of Management during the preceding year fell into the following categories :-

- Implementation of National, Divisional and Branch decisions;
- Industrial support, including representation of individual members grievances, advice on legal and legislative matters, initiating Union elections as provided for in the Rules of the Union, and responding to the needs of members as provided for within the Rules of the Union, within the scope of any statutory or legal obligations;
- The administration of Awards, the certification of Industrial Agreements, and the variation of Awards;
- The administration of the Branch's financial affairs;
- The administration of the Branch Membership;
- Monthly Newsletters and other communications to members, the media, and the broader community.

No significant changes have occurred to these activities during the year.

2. OPERATING RESULT

The operating surplus for the South Australian Branch for the financial year was \$54,928.

3. RIGHT OF MEMBERS TO RESIGN :

All Branch members have the right to resign from the Union in accordance with Rule 32 of the Communications Division Rules (*and Section 174 of the Workplace Relations Act*), namely by providing written notice addressed and delivered to the Branch Secretary via Post, Facsimile, e-Mail or in person.

4. DIRECTORSHIPS OF SUPERANNUATION FUNDS :

Except for Mr. Gerard Kandelaars, who held a position of Board Member on the Telstra Superannuation Scheme, to the best of our knowledge and belief no other Officer or Employee of the Branch is, by virtue of their Office on the Branch Committee of Management of the SA - NT Branch :-

- (i) a Trustee of a superannuation entity or exempt public sector superannuation scheme;
- (ii) a Director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- (iii) where a criterion for the office of a Trustee or Director is that the Office is an Officer of a registered organisation.

5. MEMBERSHIP OF THE BRANCH:

As at the 31st March, 2008, the membership of the SA/NT branch was 2535.

6. EMPLOYEES OF THE BRANCH:

As at the 31st March, 2008, the SA/NT Branch employed:-

Five (5) Full time employees,

One (1) Part Time employee.

7. BRANCH COMMITTEE OF MANAGEMENT:

As at the 31st March, 2008, the following persons were members of the SA/NT Branch Committee of Management:-

Graham Donald Lorrain	Branch Secretary	01/04/07-31/03/2008
John Lee	Branch President	01/04/07-31/03/2008
Nicholas Graham Townsend	Branch Asst. Secretary	01/04/07-31/03/2008
Bianca Bruna Dobson	Branch Vice President	01/04/07-31/03/2008
Helen Macmullen	Branch Vice President	01/04/07-31/03/2008
Steven Butterworth	Committee of Management Member	01/04/07-31/03/2008
Andrew Ramsay	Committee of Management Member	01/04/07-31/03/2008
Barry Colquhoun	Committee of Management Member	01/04/07-31/03/2008
Michael Tippins	Committee of Management Member	01/04/07-31/03/2008
Deane Bates	Committee of Management Member	01/04/07-31/03/2008
Philip Staunton	Committee of Management Member	01/04/07-31/03/2008
Damien Clarke	Committee of Management Member	01/04/07-31/03/2008
Graeme Stewart	Committee of Management Member	01/04/07-31/03/2008
Joy Moule	Committee of Management Member	01/04/07-31/03/2008
Frank Quaiat	Committee of Management Member	01/04/07-31/03/2008
Gary Gilson	Committee of Management Member	01/04/07-31/03/2008
Gerard Kandelaars	Committee of Management Member	01/04/07-31/03/2008
Anthony Moss	Committee of Management Member	01/04/07-31/03/2008
Dawn Thomas	Committee of Management Member	01/04/07-31/03/2008
Gregory Domeika	Committee of Management Member	01/04/07-31/03/2008
Michael Giles	Committee of Management Member	01/04/07-31/03/2008

The following person's Committee of Management term of office expired on the 31st July 2007:-

Noel Raymond Paul	Branch Secretary	01/04/07-31/07/2007
Peter McDonald	Committee of Management Member	01/04/07-31/07/2007
Richard Millar	Committee of Management Member	01/04/07-31/07/2007
Denis Carey	Committee of Management Member	01/04/07-31/07/2007
Andrew Parnis	Committee of Management Member	01/04/07-31/07/2007
Kerrie Ramone	Committee of Management Member	01/04/07-31/07/2007
Margaret Hollis	Committee of Management Member	01/04/07-31/07/2007

Signed in accordance with the resolution of the Communications Division SA/NT Branch
Dated 23rd July 2008

Branch Secretary



25 / 7 / 2008

Dated

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

BRANCH COMMITTEE CERTIFICATE

CONCISE FINANCIAL REPORT

On the 23rd July 2008 the Branch Committee of Management of the Communications, Electrical & Plumbing Union, Communications Division, SA-NT Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch for the year ended 31st March 2008. The Branch Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting & Reporting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the general purpose financial report relates and since the end of that year:
 - (i) meetings of the Branch Committee were held in accordance with the rules of the organisation including the rules of the Branch; and
 - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation including the rules of the Branch; and
 - (iii) the financial records of the Branch have been kept and maintained in accordance with RAO Schedule and the RAO Regulations; and
 - (iv) the financial records of the reporting units have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; 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 or Registrar; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.
- (f) the Branch did not participate in any recovery of wages activity for the financial year.

Signed In Accordance with a resolution passed by the Committee Dated: 23rd July 2008 _____

SIGNED: _____

[Handwritten Signature]
 Branch President

DATED: _____

25th July 2008

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

CONCISE FINANCIAL REPORT
For The Year Ended 31/3/08

Relationship to the Financial Report.

- The Concise Financial Report is an extract from the Financial Report.
- The Concise report is derived from the full report.
- This concise report cannot be expected to provide as full an understanding as the full report.
- A copy of the full audited accounts will be supplied free of charge to members who request them.

Independent Auditors Report to the Members

The accompanying concise financial report of Communications, Electrical & Plumbing Union, Communications Division, SA – NT Branch, comprises the Balance Sheet as at 31 March 2008, the Income Statement, Statement of Changes in Equity and Cash Flow Statement for the year then ended, derived from the audited financial report of Communications, Electrical & Plumbing Union of Australia, Communications Division, SA – NT Branch, for the year ended 31 March 2008. The Concise Financial Report does not contain all the disclosures required by the Australian Accounting Standards.

The Branch Committee is responsible for the preparation and presentation of the Concise Financial Report in accordance with Accounting Standard AASB 1039: *Concise Financial Reports* (including the Australian Accounting Interpretations), statutory and other requirements. The responsibility includes establishing and maintaining internal control relevant to the preparation of the Concise Financial Report; selecting and applying the appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors Responsibility

Our responsibility is to express an opinion on the Concise Financial Report based on our audit procedures. We have conducted an independent audit, in accordance with Australian Auditing Standards, of the financial report of Communications, Electrical & Plumbing Union, Communications Division, SA – NT Branch, for the year ended 31 March 2008. Our audit report on the financial report for the year was signed and was not subject to any modification. The Australian 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 for the year is free from material misstatement.

Our procedures in respect of the Concise Financial Report included testing that the information in the Concise Financial Report is derived from, and is consistent with, the financial report for the year, and examination on a test basis, of evidence supporting the amounts, and other disclosures. These procedures have been undertaken to form an opinion whether, in all material respects, the Concise Financial Report complies with Accounting Standard AASB 1039: *Concise Financial Reports*.

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

Independence

In conducting our audit, we have complied with the independence requirements of the *Australian professional ethical pronouncements*. We confirm that the independence declaration provided to the Committee of the Communications, Electrical & Plumbing Union, Communications Division, SA - NT Branch, would be in the same terms if provided to the Committee as at the date of this audit report.

Auditors Opinion

In our opinion, the Concise Financial Report of Communications, Electrical & Plumbing Union of Australia, Communications Division, SA – NT Branch, for the year ended 31 March 2008 complies with Accounting Standard AASB 1039: *Concise Financial Reports*, and the requirements of the *Workplace Relations Act 1996*.

Name of Firm: JH Doyle & Co
 Name of Partner: C. Wellington



Address:

Dated this 25th day of July 2008.

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**COMMUNICATIONS DIVISION****SA – NT BRANCH****CONCISE FINANCIAL ACCOUNTS****BALANCE SHEET**
As at 31 March 2008

31 March 2008

CURRENT ASSETS	
Cash & Cash equivalents	191,804
Trade & Other Receivables	22,128
Other Current Assets	525
TOTAL CURRENT ASSETS	<u>214,457</u>
NON-CURRENT ASSETS	
Investments	1,165,011
Property, Plant & Equipment	1,799,066
TOTAL NON-CURRENT ASSETS	<u>2,964,077</u>
TOTAL ASSETS	<u>3,178,534</u>
CURRENT LIABILITIES	
Trades & Other Payables	55,985
Short Term Provisions	202,700
TOTAL CURRENT LIABILITIES	<u>258,685</u>
TOTAL LIABILITIES	<u>258,685</u>
NET ASSETS	<u>\$2,919,849</u>
ACCUMULATED FUNDS	
Reserves	948,328
Retained Earnings	1,971,521
TOTAL FUNDS	<u>\$2,919,849</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**COMMUNICATIONS DIVISION****SA – NT BRANCH****CONCISE FINANCIAL ACCOUNTS****INCOME STATEMENT****For the Year Ended 31 March, 2008**

	Year Ended 31/03/08 \$
Revenues from Ordinary Activities	943,510
Other Income	139,886
Affiliation Fees	(26,015)
Audit Fees	(10,550)
Commission & Debt Collection	(13,819)
Depreciation & Amortisation	(72,450)
Donations	(11,330)
Insurance	(16,008)
Legal & Industrial	(19,419)
Light & Power	(16,157)
Motor Vehicle Expenses	(21,894)
National Office Capitation Fees	(207,857)
Printing & Stationery	(11,138)
Provision for Employee Leave	(59,525)
Rates & Taxes	(26,162)
Repairs & Maintenance	(18,268)
Salaries & Wages	(310,840)
Superannuation	(112,304)
Telephone	(22,809)
Travel	(22,203)
Other Expenses	(29,720)
Profit from Ordinary Activities attributable to members	54,928

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

CONCISE FINANCIAL ACCOUNTS

STATEMENT OF CASH FLOWS
For The Year Ended 31 March 2008

	Year Ended 31/3/08
CASH FLOWS FROM OPERATING ACTIVITIES	\$
Receipts from members	945,034
Operating Receipts	76,216
Payments to suppliers and employees	(1,242,047)
Interest received	<u>52,233</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>(168,564)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Transfer from/(to) Investment Activities	(1,165,011)
Fixed asset purchases	(22,853)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(1,187,864)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Transfer of Cash from Branches	1,548,232
NET CASH USED IN FINANCING ACTIVITIES	
NET INCREASE (DECREASE) IN CASH HELD	<u>191,804</u>
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	<u>NIL</u>
CASH AT THE END OF THE FINANCIAL YEAR	<u>191,804</u>

STATEMENT OF CHANGES IN FUNDS
For the year ended 31st March 2008

	31/3/08	Surplus	Transfer
RETAINED SURPLUS			1.4.07
Balance	<u>1,971,521</u>	<u>54,928</u>	<u>1,916,593</u>
RESERVES			
ASSET REVALUATION RESERVE			
Balance	652,322	317,436	334,886
SPECIAL FUND			
Balance	247,159	---	247,159
DEATH BENEFIT RESERVE			
Balance	<u>48,847</u>	<u>---</u>	<u>48,847</u>
TOTAL RESERVES	<u>948,328</u>	<u>317,436</u>	<u>630892</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

CONCISE FINANCIAL ACCOUNTS

NOTES TO THE FINANCIAL REPORT
For The Year Ended 31 March 2008

NOTE 1. COMPARATIVE FIGURES

No comparative figures are available as the Postal & Telecommunication Branch SA/NT and the Telecommunication and Services Branch SA/NT merged to become the CEPU Communications Division SA - NT Branch on 1/4/07.

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 subsection (1), (2) and (3) of sections 272, 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 entity to be made available to the person making the application
- (2) the application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must 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).

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

**COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION
SA – NT BRANCH**

**BRANCH COMMITTEE OF MANAGEMENT
- OPERATING REPORT -**

Branch Committee of Management Report in accordance with section 254 of the Workplace Relations Act 1996, for the year ended 31st March 2008.

1. PRINCIPAL ACTIVITIES OF THE BRANCH COMMITTEE OF MANAGEMENT :

The principal activities of the Branch Committee of Management during the preceding year fell into the following categories :-

- Implementation of National, Divisional and Branch decisions;
- Industrial support, including representation of individual members grievances, advice on legal and legislative matters, initiating Union elections as provided for in the Rules of the Union, and responding to the needs of members as provided for within the Rules of the Union, within the scope of any statutory or legal obligations;
- The administration of Awards, the certification of Industrial Agreements, and the variation of Awards;
- The administration of the Branch's financial affairs;
- The administration of the Branch Membership;
- Monthly Newsletters and other communications to members, the media, and the broader community.

No significant changes have occurred to these activities during the year.

2. OPERATING RESULT

The operating surplus for the South Australian Branch for the financial year was \$54,928.

3. RIGHT OF MEMBERS TO RESIGN :

All Branch members have the right to resign from the Union in accordance with Rule 32 of the Communications Division Rules (*and Section 174 of the Workplace Relations Act*), namely by providing written notice addressed and delivered to the Branch Secretary via Post, Facsimile, e-Mail or in person.

4. DIRECTORSHIPS OF SUPERANNUATION FUNDS :

Except for Mr. Gerard Kandelaars, who held a position of Board Member on the Telstra Superannuation Scheme, to the best of our knowledge and belief no other Officer or Employee of the Branch is, by virtue of their Office on the Branch Committee of Management of the SA - NT Branch:-

- (i) a Trustee of a superannuation entity or exempt public sector superannuation scheme;
- (ii) a Director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- (iii) where a criterion for the office of a Trustee or Director is that the Office is an Officer of registered organisation.

5. MEMBERSHIP OF THE BRANCH:

As at the 31st March, 2008, the membership of the SA/NT branch was 2535.

6. EMPLOYEES OF THE BRANCH:

As at the 31st March, 2008, the SA/NT Branch employed:-

Five (5) Full time employees,

One (1) Part Time employee.

7. BRANCH COMMITTEE OF MANAGEMENT:

As at the 31st March, 2008, the following persons were members of the SA/NT Branch Committee of Management:-

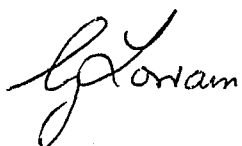
Graham Donald Lorrain	Branch Secretary	01/04/07-31/03/2008
John Lee	Branch President	01/04/07-31/03/2008
Nicholas Graham Townsend	Branch Asst. Secretary	01/04/07-31/03/2008
Bianca Bruna Dobson	Branch Vice President	01/04/07-31/03/2008
Helen Macmullen	Branch Vice President	01/04/07-31/03/2008
Steven Butterworth	Committee of Management Member	01/04/07-31/03/2008
Andrew Ramsay	Committee of Management Member	01/04/07-31/03/2008
Barry Colquhoun	Committee of Management Member	01/04/07-31/03/2008
Michael Tippins	Committee of Management Member	01/04/07-31/03/2008
Deane Bates	Committee of Management Member	01/04/07-31/03/2008
Philip Staunton	Committee of Management Member	01/04/07-31/03/2008
Damien Clarke	Committee of Management Member	01/04/07-31/03/2008
Graeme Stewart	Committee of Management Member	01/04/07-31/03/2008
Joy Moule	Committee of Management Member	01/04/07-31/03/2008
Frank Quaiat	Committee of Management Member	01/04/07-31/03/2008
Gary Gilson	Committee of Management Member	01/04/07-31/03/2008
Gerard Kandelaars	Committee of Management Member	01/04/07-31/03/2008
Anthony Moss	Committee of Management Member	01/04/07-31/03/2008
Dawn Thomas	Committee of Management Member	01/04/07-31/03/2008
Gregory Domeika	Committee of Management Member	01/04/07-31/03/2008
Michael Giles	Committee of Management Member	01/04/07-31/03/2008

The following person's Committee of Management term of office expired on the 31st July 2007:-

Noel Raymond Paul	Branch Secretary	01/04/07-31/07/2007
Peter McDonald	Committee of Management Member	01/04/07-31/07/2007
Richard Millar	Committee of Management Member	01/04/07-31/07/2007
Denis Carey	Committee of Management Member	01/04/07-31/07/2007
Andrew Parnis	Committee of Management Member	01/04/07-31/07/2007
Kerrie Ramone	Committee of Management Member	01/04/07-31/07/2007
Margaret Hollis	Committee of Management Member	01/04/07-31/07/2007

Signed in accordance with the resolution of the Communications Division SA/NT Branch
Dated 23rd July 2008

Branch Secretary



25 / 7 / 2008

Dated

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA - NT BRANCH

BRANCH COMMITTEE CERTIFICATE

CONCISE FINANCIAL REPORT

On the 23rd July 2008 the Branch Committee of Management of the Communications, Electrical & Plumbing Union, Communications Division, SA-NT Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch for the year ended 31st March 2008. The Branch Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting & Reporting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the general purpose financial report relates and since the end of that year:
 - (i) meetings of the Branch Committee were held in accordance with the rules of the organisation including the rules of the Branch; and
 - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation including the rules of the Branch; and
 - (iii) the financial records of the Branch have been kept and maintained in accordance with RAO Schedule and the RAO Regulations; and
 - (iv) the financial records of the reporting units have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; 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 or Registrar; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.
- (f) the Branch did not participate in any recovery of wages activity for the financial year.

Signed In Accordance with a resolution passed by the Committee Dated: 23rd July 2008 _____

SIGNED: _____

Branch President

DATED: _____

25th July 2008

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

BALANCE SHEET
As at 31 March 2008

	NOTE	31 March 2008
CURRENT ASSETS		
Cash & Cash Equivalent	3	191,804
Trade & Other Receivables	4	22,128
Other Current Assets	5	525
TOTAL CURRENT ASSETS		<u>214,457</u>
NON-CURRENT ASSETS		
Investments	6	1,165,011
Property, Plant & Equipment	7	1,799,066
TOTAL NON-CURRENT ASSETS		<u>2,964,077</u>
TOTAL ASSETS		<u>3,178,534</u>
CURRENT LIABILITIES		
Trade & Other Payables	8	55,985
Short Term Provisions	9	202,700
TOTAL CURRENT LIABILITIES		<u>258,685</u>
TOTAL LIABILITIES		<u>258,685</u>
NET ASSETS		<u>\$2,919,849</u>
ACCUMULATED FUNDS		
Reserves		948,328
Retained Earnings		1,971,521
TOTAL FUNDS		<u>\$2,919,849</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO THE A/Cs

COMMUNICATIONS, ELECTRICAL & PLUMBING DIVISION
COMMUNICATIONS DIVISION

SA – NT BRANCH

INCOME STATEMENT
For the Year Ended 31 March 2008

	Note	Year Ended 31/03/08 \$
Revenues from Ordinary Activities		943,510
Other Income		139,886
Affiliation Fees	(10)	(26,015)
Audit Fees		(10,550)
Commission & Debt Collection	(11)	(13,819)
Depreciation & Amortisation		(72,450)
Donations	(12)	(11,330)
Insurance		(16,008)
Legal & Industrial		(19,419)
Light & Power		(16,157)
Motor Vehicle Expenses		(21,894)
National Office Capitation Fees		(207,857)
Printing & Stationery		(11,138)
Provision for Employee Leave		(59,525)
Rates & Taxes		(26,162)
Salaries & Wages	(13)	(310,840)
Superannuation	(13)	(112,304)
Telephone		(22,809)
Travel		(22,203)
Other Expenses		(29,720)
Profit From Ordinary Activities attributable to members		<hr/> 54,928 <hr/>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO THE A/Cs

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

STATEMENT OF CASH FLOWS
For The Year Ended 31 March 2008

		Year Ended 31/3/08
CASH FLOWS FROM OPERATING ACTIVITIES		\$
Receipts from members		945,034
Operating Receipts		76,216
Payments to suppliers and employees		(1,242,047)
Interest received		<u>52,233</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	2(b)	<u>(168,564)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Transfer from Investment Activities		(1,165,011)
Fixed asset purchases		(22,853)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		<u>(1,187,864)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Transfer of cash from Branches		1,548,232
NET CASH USED IN FINANCING ACTIVITIES		
NET INCREASE (DECREASE) IN CASH HELD		<u>191,804</u>
CASH AT THE BEGINNING OF THE FINANCIAL YEAR		<u>NIL</u>
CASH AT THE END OF THE FINANCIAL YEAR	2(a)	<u><u>\$191,804</u></u>

STATEMENT OF CHANGES IN FUNDS
For the year ended 31st March 2008

	31/3/08	Surplus	Transfer
RETAINED SURPLUS			1.4.07
Balance	<u>1,971,521</u>	<u>54,928</u>	<u>1,916,593</u>
RESERVES			
ASSET REVALUATION RESERVE			
Balance	652,322	317,436	334,886
SPECIAL FUND			
Balance	247,159	---	247,159
DEATH BENEFIT RESERVE			
Balance	<u>48,847</u>	<u>---</u>	<u>48,847</u>
TOTAL RESERVES	<u>948,328</u>	<u>317,436</u>	<u>630,892</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO THE A/CS

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 March 2008

NOTE 1.1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards including Australian Accounting Interpretations, other authoritative pronouncement of the Australian Accounting Standards Board and the Workplace Relations Act 1996 as amended.

Excepting contributions, the financial report has been prepared on an accrual basis. It is based on historical costs modified by the revaluation of selected non-current assets.

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

- (a) **Income Tax**
The Branch is exempt from Income Tax under S50-15 of the Income Tax Assessment Act 1997.
- (b) **Plant and Equipment**
Motor Vehicles & plant and equipment are carried at cost or fair value less accumulated depreciation and impairment losses. The carrying account is reviewed annually to ensure it is not in excess of the recoverable amount from these assets.
- (c) **Contributions**
Contributions are accounted for on a cash basis, except for contributions paid in advance.
- (d) **Employee Benefits**
Provision for Employee Benefits in the form of Long Service Leave, Accrued Annual Leave etc, have been made at the amounts expected to be paid when the liability is settled.

NOTE 1.2

In accordance with the requirements of the Workplace Relations Act 1996 the attention of members is drawn to the provisions of subsection (1), (2), (3) of sections 272, which reads as follows:

- (1) a member of a reporting unit, of a register, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) the application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must 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).

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS(Cont'd)
For the Year Ended 31 March 2008

NOTE 2. CASH FLOW INFORMATION

(a) Reconciliation of Cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:

	2008
	\$
Cash on Hand	500
Cash at Bank	191,304
	191,304
2(a)	\$191,804

(b) Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities after Income Tax

Profit from Ordinary Activities	54,928
<i>Non-Cash flows in profit from ordinary activities:</i>	
- Depreciation	72,450
	127,378
<i>Change in Assets and Liabilities:</i>	
Decrease/(Increase) in Receivables	(11,436)
Decrease/(Increase) in Other Assets	(525)
(Decrease)/Increase in Payables	(85,405)
(Decrease)/Increase in Contributions in Advance	1,524
Increase/(Decrease) in Provisions	(200,100)
	(168,564)
Cash Flows from Operations 2 (b)	\$(168,564)

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

COMMUNICATIONS, ELECTRICAL & PIUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 March 2008

	31 March 08
NOTE 3. CASH	
Commonwealth Bank Cheque Accounts	170,460
ACCU Account	20,844
Petty Cash	500
	191,804
	191,804
NOTE 4. RECEIVABLES	
Rent & Reimbursement	22,128
	22,128
	22,128
NOTE 5. OTHER	
Prepaid Expenses	525
	525
	525
NOTE 6. INVESTMENTS	
Building Fund – Community CPS	453,696
Leave Fund – Community CPS	373,687
Car Replacement Fund – Community CPS	67,868
Death Benefits Fund- Community CPS	53,883
Special Fund – ACCU	215,877
	1,165,011
	1,165,011
NOTE 7. PROPERTY, PLANT & EQUIPMENT	
Land & Building- Hurtle Square at Independent Valuation April 2008 (see below)	1,674,500
Deduct Accumulated Depreciation	---
	1,674,500
	1,674,500
Office Furniture & Equipment	346,162
Deduct Accumulated Depreciation	(316,355)
	29,807
	29,807
Motor Vehicles at Cost	147,088
Deduct Accumulated Depreciation	(52,329)
	94,759
	94,759
	1,799,066
	1,799,066

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 March 2008

Land & Buildings

1. At 31/03/08 the Land and Buildings are in the name of "Australian Telecommunications Employees Association Australian Postal and Telecommunications Union..... of 139 Queensbury St. Carlton South VIC 3053"

For Financial reporting purposes the Land & Buildings are shown as an asset of the SA - NT Branch.

2. **Valuation:** The Property was valued on 15/4/08 by Heron Todd White (SA) Pty Ltd, Certified Practising Valuer A. Waters.

NOTE 8. CREDITORS & BORROWINGS

2008

Unsecured Liabilities	
Trade Creditors & Accruals	16,026
Payroll Liabilities	7,714
GST Liabilities	768
CEPU Divisional Office	16,986
Contributions in Advance	14,490
	55,984
	55,984

NOTE 9. PROVISIONS

Provisions for Annual Leave	43,500
Provisions for Sick Leave	44,200
Provisions for Long Service Leave	115,000
	202,700

Payment to Officials from these Accounts totals \$259,625 and is in addition to amounts disclosed at note 13.

NOTE 10. AFFILIATION FEES

ALP	13,784
Unions SA	12,231
	26,015
	26,015

NOTE 11. COMMISSION PAID

Employers	13,726
Members	93
	13,819

NOTE 12. DONATIONS

Camp Quality	1,000
ALP Kingston Campaign	5,000
ALP Wakefield Campaign	5,000
Other (\$1,000 or less)	330
	11,330
	11,330

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS(Cont'd)
For the Year Ended 31 March 2008

NOTE 13. EMPLOYEE BENEFITS

SALARY & WAGES

Officials	232,230
Other Staff	<u>78,610</u>
	310,840

SUPERANNUATION

Officials	100,401
Other Staff	<u>11,903</u>
	<u>112,304</u>

FRINGE BENEFITS

Officials	56,159
Other Staff	--

NOTE 14. SEGMENT REPORTING

The Branch operates as a trade union & provides employee support to members.

NOTE 15. LEVY

A levy of \$1 per week per member was levied for "Your Rights At Work" campaign from 1/7/06 to 30/06/08. The Levy of \$44,112 is included in other income. The Levy has been dispensed for the purpose for which it was raised during the year.

NOTE 16. COMPARATIVE FIGURES

No comparative figures are available as the Postal & Telecommunication Branch SA-NT and the Telecommunication and Services Branch SA-NT merged to become the CEPU Communication Division SA-NT Branch 1.4.07.

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

AUDITORS' REPORT

Report on the Financial Report

We have audited the accompanying Report being the Balance Sheet, Income Statement, Cash Flow Statement, and Notes to the Report of the Communications, Electrical & Plumbing Union, Communications Division, SA – NT Branch, for the year ended 31 March, 2008.

Branch Committee Responsibility for the Financial Report

The Branch Committee is responsible for the preparation and fair presentation of the financial report in accordance with Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relations Act 1966. 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 has been conducted in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with the 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 judgement, including the assessment of the risks of material misstatement in 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 Branch Committee, 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.

Independence

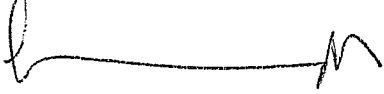
In conducting our audit, we have complied with the independence requirements of the professional ethical pronouncements to the date of this report.

Auditor's Opinion

In our opinion the financial report of the Communications, Electrical & Plumbing Union, Communications Division, SA - NT Branch:

- is properly drawn up so as to present fairly the financial position of the Branch as at 31 March 2008 and of the performance for the year ended on that date,
- the financial report is in accordance with the provisions of the Workplace Relations Act 1996 and Australian Accounting Standards (including mandatory professional reporting requirements).

J. H. DOYLE & CO.



C. WELLINGTON
 REGISTERED AUDITOR FCPA

ADELAIDE

DATED: 25th July 2008



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: FR2008/207-[128V-CSANT]

Mr Graham Lorrain
Branch Secretary
CEPU Communications Division
SA & NT Communications Division Branch
40 Hurtle Square
ADELAIDE SA 5000

Dear Mr Lorrain

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
- 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 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:	/ /	
Prepare financial statements and Operating Report.		
(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.	/ /	As soon as practicable after end of financial year
(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).	/ /	
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report <u>must</u> be dated on or after date of Committee of Management Statement
Provide full report free of charge to members – s265 The full report includes: • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report.	/ /	(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	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report in the Industrial Registry, together with the Designated Officer's certificate – s268 #	/ /	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.