



Fair Work Australia

Mr Graham Lorrain
Secretary, South Australian & Northern Territory Communications Branch
CEPU
40 Hurtle Square
ADELAIDE SA 5000



Dear Mr Lorrain

Re: Lodgement of Financial Statements and Accounts – Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, South Australian & Northern Territory Communications Branch – for year ending 31 March 2009 (FR2009/221)

Thank you for lodging the amended Designated Officer's Certificate with Fair Work Australia received today.


I note the motion passed by the Committee of Management on 14 October 2009. The tabling of the concise and full reports on that date constitutes their presentation to a meeting for the purposes of s266.

All legislative requirements having now been met, the documents have been filed.


Yours sincerely,

Stephen Kellett
Statutory Services Branch

15 October 2009

 Attachments can contain viruses that may harm your computer. Attachments may not display correctly.
The sender of this message has requested a read receipt. [Click here to send a receipt.](#)

KELLETT, Stephen

From: Graham Lorrain [Graham.Lorrain@sant.cepunet.au] **Sent:** Thu 15/10/2009 10:23 AM
To: KELLETT, Stephen
Cc:
Subject: Designated Officer's Certificate
Attachments:  [img-X150921-0001.pdf\(491KB\)](#)

Dear Mr Kellett,

Please find attached an amended Designated Officer's Certificate as per our previous telephone conversation and your letter to me dated the 16th September 2009.

I hope that this advice will cover our requirements to your satisfaction.

Please contact me at any time if you require any further information.

Yours truly,

Graham Lorrain
Branch Secretary
CEPU Communications Division SA/NT.



CEPU

Designated Officer's Certificate or other Authorised Officer

**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 concise report referred to in the RAO Schedule; and
- That the concise report, was provided to members on the 11th August 2009, by post to the normal mailing list of work locations, depots plus posted on the Branch website at www.cepu-sant.com.au; and
- That the full report was presented to a meeting of the Branch Committee of Management of the reporting unit on the 22nd July 2009; in accordance with section s266 of the RAO schedule and
- The following motion was Carried at the Branch Committee of Management meeting held on the 14th October 2009 –

"The Branch Committee of Management confirm that the Branch Secretary did table signed copies of both the 'Concise Financial Statement' and the 'Full Financial Statement' for the 2008-2009 Financial Year at its meeting held on the 14th October 2009"

Graham Lorrain
Branch Secretary
CEPU Communications Division SA/NT

Graham.Lorrain@sant.cepu.asn.au

Date: 15th October 2009

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



Fair Work
Australia

Mr Graham Lorrain
Secretary, South Australian & Northern Territory Communications Branch
CEPU
40 Hurtle Square
ADELAIDE SA 5000

Dear Mr Lorrain

**Re: Lodgement of Financial Statements and Accounts – Communications, Electrical,
Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia,
South Australian & Northern Territory Communications Branch –
for year ending 31 March 2009 (FR2009/221)**

I refer to the abovementioned financial statements and accounts which were lodged with Fair Work Australia on 14 September 2009.

Your Designated Officer's Certificate indicates that "*the full report was presented to a meeting of the Branch Committee.....on the 22nd July*". Since the key statements and reports were all dated 28 July, and the members were not provided copies until 11 August, it seems clear that the meeting to which you refer cannot have been the meeting prescribed by s266 of the former RAO Schedule (now the *Fair Work (Registered Organisations) Act 2009*).

Therefore I seek your written advice as to whether the report was presented to a meeting of the Committee (or, alternatively, of the members) at any time after the documents were signed or after the report was provided to the members, and if so, I would ask that you lodge an amended Designated Officer's Certificate indicating the date of such later meeting.

I will defer filing the documents until I receive your advice. If you wish to discuss this with me beforehand however, please do not hesitate to contact me on 0429 462 979.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

16 September 2009



CEPU

**COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION**

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: [cgsant@cepu.asn.au](mailto:cdsant@cepu.asn.au)

John Lee

Branch President

Graham Lorrain

Branch Secretary

Designated Officer's Certificate or other Authorised Officer

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

- That the documents lodged herewith are copies of the full report, and the concise report referred to in the RAO Schedule; and
- That the concise report, was provided to members on 11th August 2009, by post to the normal mailing list of work locations, depots plus posted on the Branch website at www.cepu-sant.com.au; and
- That the full report was presented to a meeting of the Branch Committee of Management of the reporting unit on the 22nd July 2009; in accordance with section s266 of the RAO schedule.

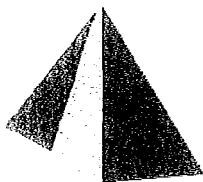
Graham Lorrain
Branch Secretary
CEPU Communications Division SA/NT

Graham.Lorrain@sant.cepu.asn.au



Date: 9th September 2009

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

2008 / 2009

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 2009.

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 deficit for the South Australian Branch for the financial year was \$17,359. In 2008 a surplus of \$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, 2009, the membership of the SA – NT Branch was 2170.

6. EMPLOYEES OF THE BRANCH :

As at the 31st March, 2009, the SA - NT Branch employed :-

- Five (5) Full Time employees,
- Two (2) Part Time employees.

7. BRANCH COMMITTEE OF MANAGEMENT :

The following persons were members of the SA / NT Branch Committee of Management for the year ended 31/03/2009 :-

Graham LORRAIN	Branch Secretary.	01/04/2008 – 31/03/2009
John LEE	Branch President.	01/04/2008 – 31/03/2009
Nicholas TOWNSEND	Branch Assistant Secretary.	01/04/2008 – 31/03/2009
Bianca DOBSON	Branch Vice President.	01/04/2008 – 02/07/2009
Helen MACMULLEN	Branch Vice President.	01/08/2008 – 31/03/2009
Anthony MOSS	Branch Vice President.	01/04/2008 – 31/03/2009
Steven BUTTERWORTH	Committee of Management Member.	01/04/2008 – 31/03/2009
Andrew RAMSAY	Committee of Management Member.	01/04/2008 – 31/03/2009
Barry COLQUHOUN	Committee of Management Member.	01/04/2008 – 31/03/2009
Michael TIPPINS	Committee of Management Member.	01/04/2008 – 31/03/2009
Deane BATES	Committee of Management Member.	01/04/2008 – 01/01/2009
Philip STAUNTON	Committee of Management Member.	01/04/2008 – 31/03/2009
Damien CLARKE	Committee of Management Member.	01/08/2008 – 07/11/2008
Graeme STEWART	Committee of Management Member.	01/08/2008 – 31/03/2009
Joy MOULE	Committee of Management Member.	01/08/2008 – 31/03/2009
Frank QUAIAT	Committee of Management Member.	01/08/2008 – 31/03/2009
Gary GILSON	Committee of Management Member.	01/04/2008 – 31/03/2009
Gerard KANDELAARS	Committee of Management Member.	01/04/2008 – 31/03/2009
Dawn THOMAS	Committee of Management Member.	01/08/2008 – 20/08/2008
Gregory DOMEIKA	Committee of Management Member.	01/04/2008 – 31/03/2009
Michael GILES	Committee of Management Member.	01/04/2008 – 31/03/2009
Lisa BAHLs	Committee of Management Member.	20/08/2008 – 31/03/2009

Signed in accordance with the resolution of the Communications Division - SA / NT Branch dated 22nd July, 2009.



 Graham Lorrain
 BRANCH SECRETARY.

28th July, 2009.

DATED.

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

BRANCH COMMITTEE CERTIFICATE

CONCISE FINANCIAL REPORT

On the 22nd July 2009 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 2009. 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 22nd July, 2009.

SIGNED:


John Lee
BRANCH PRESIDENT.


Helen Macmullen
BRANCH VICE PRESIDENT

DATED: 28th July, 2009.

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**COMMUNICATIONS DIVISION****SA – NT BRANCH****CONCISE FINANCIAL ACCOUNTS****BALANCE SHEET**
As at 31 March 2009

	31 March 2009	31 March 2008
CURRENT ASSETS		
Cash & Cash equivalents	26,276	191,804
Trade & Other Receivables	40,571	22,128
Other Current Assets	-	525
	<u>66,847</u>	<u>214,457</u>
TOTAL CURRENT ASSETS		
NON-CURRENT ASSETS		
Financial Assets	1,346,794	1,165,011
Property, Plant & Equipment	1,755,590	1,799,066
	<u>3,102,383</u>	<u>2,964,077</u>
TOTAL NON-CURRENT ASSETS		
TOTAL ASSETS	<u>3,169,230</u>	<u>3,178,534</u>
CURRENT LIABILITIES		
Trades & Other Payables	68,570	55,985
Financial Liabilities	3,092	-
Short Term Provisions	173,385	202,700
	<u>245,047</u>	<u>258,685</u>
TOTAL CURRENT LIABILITIES		
NON-CURRENT LIABILITIES		
Long Term Provisions	4,615	-
	<u>4,615</u>	<u>-</u>
TOTAL NON-CURRENT LIABILITIES		
TOTAL LIABILITIES	<u>249,662</u>	<u>258,685</u>
NET ASSETS	<u>\$2,919,568</u>	<u>\$2,919,849</u>
ACCUMULATED FUNDS		
Reserves	965,406	948,328
Retained Earnings	1,954,162	1,971,521
	<u>\$2,919,568</u>	<u>\$2,919,849</u>
TOTAL FUNDS		

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, 2009**

	Year Ended 31/03/2009 \$	Year Ended 31/03/08 \$
Revenues from Ordinary Activities	855,385	943,510
Other Income	196,005	139,886
Affiliation Fees	(34,386)	(26,015)
Audit Fees	(8,170)	(10,550)
Commission & Collection Expenses	(13,683)	(13,819)
Computer Expenses	(11,609)	(9,012)
Depreciation & Amortisation	(4,6273)	(72,450)
Donations	(6,318)	(11,330)
Fringe Benefits Tax	(23,651)	(4,220)
Insurance	(19,287)	(16,008)
Legal & Industrial	(8,708)	(19,419)
Light & Power	(15,433)	(16,157)
Motor Vehicle Expenses	(23,279)	(21,894)
National Office Capitation Fees	(175,267)	(207,857)
Payroll Tax	(34,110)	19,969
Postage	(12,084)	(7,237)
Printing & Stationery	(33,375)	(11,138)
Provision for Employee Leave	24,700	(59,525)
Rates & Taxes	(31,233)	(26,162)
Repairs & Maintenance	(34,504)	(18,268)
Salaries & Wages	(358,622)	(310,840)
Superannuation	(121,063)	(112,304)
Telephone	(28,678)	(22,809)
Travel	(25,598)	(22,203)
Other Expenses	(28,118)	(29,220)
Profit from Ordinary Activities attributable to members	(17,359)	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 2009

	Year Ended 31/3/09	Year Ended 31/3/08
CASH FLOWS FROM OPERATING ACTIVITIES	\$	\$
Receipts from members	850,991	945,034
Operating Receipts	79,333	76,216
Payments to suppliers and employees	(1,031,119)	(1,242,047)
Interest received	116,755	52,233
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>15,960</u>	<u>(168,564)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Transfer from/(to) Investment Activities	(181,783)	(1,165,011)
Fixed asset purchases	(2,797)	(22,853)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(184,580)</u>	<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>(168,620)</u>	<u>191,804</u>
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	<u>191,804</u>	<u>NIL</u>
CASH AT THE END OF THE FINANCIAL YEAR	<u>23,184</u>	<u>191,804</u>

STATEMENT OF CHANGES IN FUNDS
For the year ended 31st March 2009

	31/3/09	Surplus / Deficit	31/3/08
RETAINED SURPLUS			
Balance	<u>1,954,162</u>	<u>(17,359)</u>	<u>1,971,521</u>
RESERVES			
ASSET REVALUATION RESERVE			
Balance	652,322	---	652,322
SPECIAL FUND			
Balance	263,504	16,345	247,159
DEATH BENEFIT RESERVE			
Balance	48,847	---	48,847
WELFARE FUND			
Balance	<u>733</u>	<u>733</u>	<u>---</u>
TOTAL RESERVES	<u>965,406</u>	<u>17,078</u>	<u>948,328</u>

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

CONCISE FINANCIAL ACCOUNTS

NOTES TO THE FINANCIAL REPORT
For The Year Ended 31 March 2009

NOTE 1. 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).

**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 2009.

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 deficit for the South Australian Branch for the financial year was \$17,359. In 2008 a surplus of \$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, 2009, the membership of the SA – NT Branch was 2170.

6. EMPLOYEES OF THE BRANCH :

As at the 31st March, 2009, the SA - NT Branch employed :-

- Five (5) Full Time employees,
- Two (2) Part Time employees.

7. BRANCH COMMITTEE OF MANAGEMENT :

The following persons were members of the SA / NT Branch Committee of Management for the year ended 31/03/2009 :-

Graham LORRAIN	Branch Secretary.	01/04/2008 – 31/03/2009
John LEE	Branch President.	01/04/2008 – 31/03/2009
Nicholas TOWNSEND	Branch Assistant Secretary.	01/04/2008 – 31/03/2009
Bianca DOBSON	Branch Vice President.	01/04/2008 – 02/07/2009
Helen MACMULLEN	Branch Vice President.	01/08/2008 – 31/03/2009
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Steven BUTTERWORTH	Committee of Management Member.	01/04/2008 – 31/03/2009
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Michael GILES	Committee of Management Member.	01/04/2008 – 31/03/2009
Lisa BAHLS	Committee of Management Member.	20/08/2008 – 31/03/2009

Signed in accordance with the resolution of the Communications Division - SA / NT Branch dated 22nd July, 2009.

..........

Graham Lorrain
BRANCH SECRETARY.

28th July, 2009.

DATED.

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

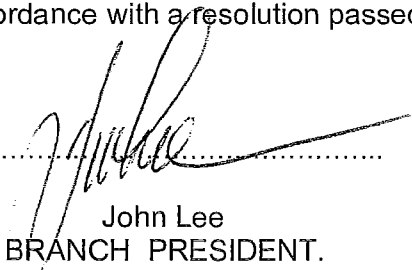
COMMITTEE OF MANAGEMENT CERTIFICATE

On the 22nd July 2009 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 2009. The Branch Committee of Management declares in relation to the GPFR that in its opinion:

- (g) the financial report and notes comply with the Australian Accounting & Reporting Standards;
- (h) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (i) 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;
- (j) 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
- (k) during the financial year to which the general purpose financial report relates and since the end of that year:
 - (vii) meetings of the Branch Committee were held in accordance with the rules of the organisation including the rules of the Branch; and
 - (viii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation including the rules of the Branch; and
 - (ix) the financial records of the Branch have been kept and maintained in accordance with RAO Schedule and the RAO Regulations; and
 - (x) 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
 - (xi) 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
 - (xii) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.
- (l) 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 22nd July, 2009.

SIGNED:


 John Lee
 BRANCH PRESIDENT.


 Helen Macmullen
 BRANCH VICE PRESIDENT

DATED: 28th July, 2009.

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

BALANCE SHEET
As at 31 March 2009

	NOTE	31March 2009	31 March 2008
CURRENT ASSETS			
Cash & Cash equivalents	3	26,276	191,804
Trade & Other Receivables	4	40,571	22,128
Other Current Assets	5	-	525
TOTAL CURRENT ASSETS		66,847	214,457
NON-CURRENT ASSETS			
Financial Assets	6	1,346,794	1,165,011
Property, Plant & Equipment	7	1,755,590	1,799,066
TOTAL NON-CURRENT ASSETS		3,102,383	2,964,077
TOTAL ASSETS		3,169,230	3,178,534
CURRENT LIABILITIES			
Trades & Other Payables	8	68,570	55,985
Financial Liabilities	3	3,092	-
Short Term Provisions	9	173,385	202,700
TOTAL CURRENT LIABILITIES		245,047	258,685
NON-CURRENT LIABILITIES			
Long Term Provisions	9	4,615	-
TOTAL NON-CURRENT LIABILITIES		4,615	-
TOTAL LIABILITIES		249,662	258,685
NET ASSETS		\$2,919,568	\$2,919,849
ACCUMULATED FUNDS			
Reserves		965,406	948,328
Retained Earnings		1,954,162	1,971,521
TOTAL FUNDS		\$2,919,568	\$2,919,849

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 2009

	NOTE	Year Ended 31/03/2009 \$	Year Ended 31/03/08 \$
Revenues from Ordinary Activities		855,385	943,510
Other Income		196,005	139,886
Affiliation Fees	(10)	(34,386)	(26,015)
Audit Fees		(8,170)	(10,550)
Commission & Collection Expenses	(11)	(13,683)	(13,819)
Computer Expenses		(11,609)	(9,012)
Depreciation & Amortisation		(46,273)	(72,450)
Donations	(12)	(6,318)	(11,330)
Fringe Benefits Tax		(23,651)	(4,220)
Insurance		(19,287)	(16,008)
Legal & Industrial		(8,708)	(19,419)
Light & Power		(15,433)	(16,157)
Motor Vehicle Expenses		(23,279)	(21,894)
National Office Capitation Fees		(175,267)	(207,857)
Payroll Tax		(34,110)	19,969
Postage		(12,084)	(7,237)
Printing & Stationery		(33,375)	(11,138)
Provision for Employee Leave		24,700	(59,525)
Rates & Taxes		(31,233)	(26,162)
Repairs & Maintenance		(34,504)	(18,268)
Salaries & Wages	(13)	(358,622)	(310,840)
Superannuation	(13)	(121,063)	(112,304)
Telephone		(28,678)	(22,809)
Travel		(25,598)	(22,203)
Other Expenses		(28,118)	(29,220)
Profit from Ordinary Activities attributable to members		(17,359)	54,928

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

STATEMENT OF CASH FLOWS
For The Year Ended 31 March 2009

		Year Ended 31/3/09	Year Ended 31/3/08
CASH FLOWS FROM OPERATING ACTIVITIES		\$	\$
Receipts from members		850,991	945,034
Operating Receipts		79,333	76,216
Payments to suppliers and employees		(1,031,119)	(1,242,047)
Interest received		116,755	52,233
NET CASH PROVIDED BY OPERATING ACTIVITIES	2(b)	<u>15,960</u>	<u>(168,564)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Transfer from Investment Activities		(181,783)	(1,165,011)
Fixed asset purchases		(2,797)	(22,853)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		<u>(184,580)</u>	<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>(168,620)</u>	<u>191,804</u>
CASH AT THE BEGINNING OF THE FINANCIAL YEAR		<u>191,804</u>	<u>NIL</u>
CASH AT THE END OF THE FINANCIAL YEAR	2(a)	<u>\$23,184</u>	<u>\$191,804</u>

STATEMENT OF CHANGES IN FUNDS
For the year ended 31st March 2009

	31/3/09	Surplus / Deficit	31/3/08
RETAINED SURPLUS			
Balance	<u>1,954,162</u>	<u>(17,359)</u>	<u>1,971,521</u>
RESERVES			
ASSET REVALUATION RESERVE			
Balance	652,322	---	652,322
SPECIAL FUND			
Balance	263,504	16,345	247,159
DEATH BENEFIT RESERVE			
Balance	48,847	---	48,847
WELFARE FUND			
Balance	<u>733</u>	<u>733</u>	<u>---</u>
TOTAL RESERVES	<u>965,406</u>	<u>17,078</u>	<u>948,328</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 2009

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).

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 2009

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:

	2009	2008
	\$	\$
Cash on Hand	500	500
Cash at Bank	22,684	191,304
2(a)	<u>23,184</u>	<u>191,804</u>

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

Profit (Loss) from Ordinary Activities	(17,359)	54,928
Profit on Special Fund	16,345	---
Profit on Welfare Fund	733	---
<i>Non-Cash flows in profit from ordinary activities:</i>		
- Depreciation	46,273	72,450
	<u>45,992</u>	<u>127,378</u>
<i>Change in Assets and Liabilities:</i>		
Decrease/(Increase) in Receivables	(18,443)	(11,436)
Decrease/(Increase) in Other Assets	525	(525)
(Decrease)/Increase in Payables	16,981	(85,405)
(Decrease)/Increase in Contributions in Advance	(4,394)	1,524
Increase/(Decrease) in Provisions	<u>(24,701)</u>	<u>(200,100)</u>
Cash Flows from Operations	<u>15,960</u>	<u>(168,564)</u>

COMMUNICATIONS, ELECTRICAL & PIUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 March 2009

	31 March 09	31 March 08
NOTE 3. CASH		
Commonwealth Bank Cheque Accounts	4,971	170,460
ACCU Account	20,805	20,844
Petty Cash	500	500
	<hr/>	<hr/>
	26,276	191,804
Commonwealth Cheque Account OD	(3,092)	---
	<hr/>	<hr/>
	23,184	191,804
	<hr/> <hr/>	<hr/> <hr/>
NOTE 4. RECEIVABLES		
Rent & Reimbursement & TFN Tax	40,571	22,128
	<hr/>	<hr/>
NOTE 5. OTHER		
Prepaid Expenses	---	525
	<hr/>	<hr/>
NOTE 6. INVESTMENTS		
Building Fund - CPS Credit Union	471,301	453,696
Leave Fund – CPS Credit Union	412,350	373,687
Car Replacement Fund – CPSCU	181,460	67,868
Death Benefits Fund- CPSCU	57,264	53,883
Special Fund – ACCU	224,419	215,877
	<hr/>	<hr/>
	1,346,794	1,165,011
	<hr/> <hr/>	<hr/> <hr/>
NOTE 7. PROPERTY, PLANT & EQUIPMENT		
Land & Building- Hurtle Square at Independent Valuation April 2008 (see below)	1,674,500	1,674,500
Deduct Accumulated Depreciation	12,375	---
	<hr/>	<hr/>
	1,662,125	1,674,500
	<hr/>	<hr/>
Office Furniture & Equipment	348,959	346,162
Deduct Accumulated Depreciation	326,498	(316,355)
	<hr/>	<hr/>
	22,461	29,807
	<hr/>	<hr/>
Motor Vehicles at Cost	147,088	147,088
Deduct Accumulated Depreciation	76,084	(52,329)
	<hr/>	<hr/>
	71,004	94,759
	<hr/>	<hr/>
	1,755,590	1,799,066
	<hr/> <hr/>	<hr/> <hr/>

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 2009

Land & Buildings

1. At 31/03/09 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	2009	2008
Unsecured Liabilities		
Trade Creditors & Accruals	19,752	16,027
Payroll Liabilities	12,968	7,714
GST Liabilities	4,942	768
CEPU Divisional Office	20,811	16,986
Contributions in Advance	10,097	14,490
	<u>68,570</u>	<u>55,985</u>

NOTE 9. PROVISIONS

SHORT TERM PROVISIONS

Provisions for Annual Leave	54,500	43,500
Provisions for Sick Leave	44,200	44,200
Provisions for Long Service Leave	74,685	115,000
	<u>173,385</u>	<u>202,700</u>

LONG TERM PROVISIONS

Provision for Long Service Leave	<u>4,615</u>	<u>---</u>
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Payment to Officials from these Accounts totals, 2009 NIL, 2008 \$259,625 and is in addition to amounts disclosed at note 13.

NOTE 10. AFFILIATION FEES

ALP	12,777	13,784
Unions SA	7,454	12,231
National Office ACTU Levy	14,155	---
	<u>34,386</u>	<u>26,015</u>

NOTE 11. COMMISSION PAID & COLLECTION EXPENSES

Employers	10,726	13,726
Members	141	93
Bank	2,816	---
	<u>13,683</u>	<u>13,819</u>

NOTE 12. DONATIONS

SA Unions Workcover Campaign	1000	---
Camp Quality	---	1,000
ALP	---	10,000
Victorian Bushfire Appeal	5000	---
Other (\$1,000 or less)	<u>318</u>	<u>330</u>
	<u>6,318</u>	<u>11,330</u>

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 2009

NOTE 13. EMPLOYEE BENEFITS	31 March 2009	31 March 2008
	\$	\$
SALARY & WAGES		
Officials	268,015	232,230
Other Staff	<u>90,607</u>	<u>78,610</u>
	358,622	310,840
	<hr/>	<hr/>
SUPERANNUATION		
Officials	106,268	100,401
Other Staff	<u>14,795</u>	<u>11,903</u>
	121,063	112,304
	<hr/> <hr/>	<hr/> <hr/>
 FRINGE BENEFITS		
Officials	70,087	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 31/12/06. The Levy of \$8,411 is included in other income. The Levy has been dispensed for the purpose for which it was raised during the year.

A Levy of the amount of increase in dues from 1/1/2007 received from 1/7/08 is to be invested in a Member Benefit Campaign Fund "to secure improve wages, conditions and benefits via enterprise bargaining campaigns". At 31/3/09 the balance of the fund was \$66,340.

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, 2009.

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

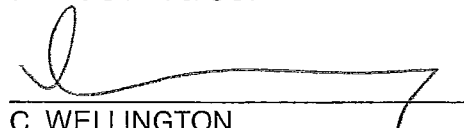
In conducting our audit, we have complied with the independence requirements of the professional ethical pronouncements to the date of this report.

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 2009 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: 28/7/09



Australian Government
Australian Industrial Registry

16 April 2009

Mr John Lee
Branch President
CEPU - Communications Division
South Australia & Northern Territory
Communications Division Branch
30-40 Hurtle Square
Adelaide SA 5000

Dear Mr Lee

**Lodgement of Financial Documents for year ended 31 March 2009 [FR2009/221]
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

The financial year of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia-Communications Division - South Australia & Northern Territory Communications Division Branch has recently ended. This is a courtesy letter to remind you of the obligations imposed by the RAO Schedule regarding the preparation of financial accounts and statements.

As you are aware, the RAO Schedule sets out a particular chronological order in which financial documents and statements must be prepared, made available to members and presented to a meeting. All of these events must occur within particular timeframes that are also set out in the Schedule.

The following information can be found on our website at:

<http://www.airc.gov.au/registered/FR/information.htm>

- Fact sheets – these fact sheets provide information regarding financial reporting:
 - Sheet 6 – Accounting, Auditing and Reporting Obligations;
 - Sheet 7 – Information Needs of Members;
 - Sheet 8 – Financial Reporting Process and Time Limits;
 - Sheet 9 – Diagrammatic Summary of Financial Reporting Process and Time Limits; and
 - Sheet 10 – Auditors.
- Sample Documents – a sample Committee of Management Statement and Designated Officer's Certificate is available;
- RAO Schedule and RAO Regulations;
- Registrar's Reporting Guidelines – the Guidelines set out requirements that must be met in addition to those required by Australian Accounting Standards; and

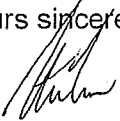
- Document Checklist and Timeline Planner to assist with meeting timeframes.

A copy of the Timeline/Planner is also included with this correspondence.

The Registry strongly encourages you to lodge documents electronically by sending an email with the documents attached to RIASydney@airc.gov.au. Alternatively, you can forward the documents by fax to (02) 9380 6990.

If you need any further information or assistance, or if you do not believe that the documents will be lodged within the timeframes specified by the RAO Schedule, please contact me on (02) 8374 6507 or by email at stephen.teece@airc.gov.au.

Yours sincerely,



Steve Teece
Statutory Services Branch

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
<p>(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.</p> <p>(b) A #Designated Officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).</p>	/ /	As soon as practicable after end of financial year
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	<p>Within a reasonable time of having received the GPFR <i>(NB: Auditor's report must be dated on or after date of Committee of Management Statement)</i></p>
<p>Provide full report free of charge to members – s265</p> <p>The full report includes:</p> <ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	/ /	<p>(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,</p> <p align="center">or</p> <p>(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.</p>
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 Committee of Management Statement and 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 statement or certificate – s243.

++ The Designated Officer's certificate must state 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. The certificate cannot be signed by a non-elected official.