

21 December 2017

via email: regorgs@roc.gov.au

Mr Chris Enright
Executive Director
Registered Organisations Commission
GPO Box 2983
MELBOURNE VIC 3001

Dear Mr Enright

CEPU Communications Division – SA/NT Branch
Operating Reports as at 31 March 2010, 2011, 2012 & 2016
– Reporting of Membership Numbers

I refer to the above and enclose by way of lodging:

- Declaration correcting the membership figure reported in the operating reports for the reporting periods ending 31 March 2010, 2011, 2012 and 2016.

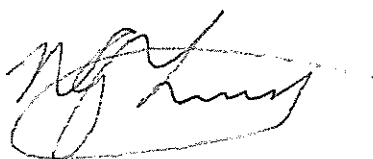
As you are aware, the CEPU has instigated independent audits of the membership figures reported in the annual committee of management operating reports for the last 7 years.

As a consequence of these independent audits, the Branch Committee of Management, in a meeting held 21 November 2017, authorised the submission of a declaration to the Registered Organisations Commission (ROC) to correct the figures reported in the operating reports for the total members for the reporting periods ending 31 March 2010, 2011, 2012 and 2016.

These amended figures have now been published to our website for the information of members.

Please do not hesitate to contact me should you wish to discuss this matter.

Yours faithfully



Nick Townsend
Branch Secretary

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

Fair Work (Registered Organisations) Act 2009

DECLARATION - CORRECTING REPORT TO CEPU
Communications Division – South Australia & North Territory
OPERATING REPORT
lodged pursuant to s.268

I, Nick Townsend, of 312 South Road, Richmond, in the state of South Australia 5033, declare:

- I am the Branch Secretary of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, Communications Division – South Australian Branch (the branch), a branch of an organisation registered under the *Fair Work (Registered Organisations) Act 2009* (the Act).
- Pursuant to s.268 of the Act, for the periods ended 31 March 2010, 2011, 2012 and 2016, the full financial reports, including the operating reports, of the branch were lodged with the Fair Work Commission (FWC) in FR2010/2522, FR2011/2520, FR2012/218 and FR2016/71 respectively.
- Independent audit reports into the membership figures reported in the committee of management operating reports for the reporting periods 31 March 2010, 2011, 2012 and 2016, conducted by Stannards Accounting and Hall Chadwick (the audits), found the following variances with the figures reported in the operating reports:

As at 31 Mar	2010	2011	2012	2016
Reported	2080	2044	1888	1,657
Audited	2307	2141	2081	1,595
Variance	227	97	193	62

- On 15/11/2017, in response to the findings of the audits, the Branch Committee of Management authorised the Branch Secretary to amend the committee of management operating reports for the years ended 31 March 2010, 2011, 2012 and 2016 to reflect the membership figures resulting from the audits.

Signed:



Name:

Mr Nick Townsend

Date:

21/12/17



FAIR WORK
AUSTRALIA



2 September 2010

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

Dear Mr Lorrain

**Re: Lodgement of Financial Statements and Accounts – South Australia & Northern
Territory Communications Divisional Branch – for year ending 31 March 2010
(FR2010/2522)**

Thank you for lodging the above financial return which was received by Fair Work Australia on 13 August 2010.

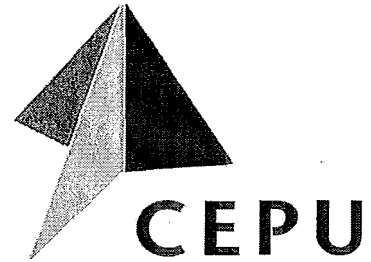
The return included a statement of donations exceeding \$1,000. That statement has been filed separately.

The return has been filed and there is no further action required.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

Designated Officer's Certificate or other Authorised Officer



**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: cdsant@cepu.asn.au

John Lee
Branch President

Graham Lorrain
Branch Secretary

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 concise report.
- That the full report was presented to a meeting of the Branch Committee of management of the reporting unit on the 14th July 2010.
- That the concise report, was provided to members on the 16th July 2010, by post to the normal mailing list of work locations, depots plus posted on the Branch website at www.cepu-sant.com.au.
- The following motion was carried at the Branch Committee of Management meeting held on the 11th August 2010 –

"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 2009-2010 Financial Year at its meeting held on the 11th August 2010.

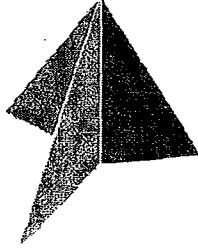
Graham Lorrain
Branch Secretary
CEPU Communications Division SA/NT

Graham.Lorrain@sant.cepu.asn.au

Date: 12th August, 2010



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

2009 / 2010

FINANCIAL REPORT

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

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

Branch Committee of Management Report in accordance with the Fair Work (R.O.) Act 2009, for the year ended 31st March 2010.

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 (\$39,488). In 2009 a (deficit) of (\$17,359).

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 the Fair Work (R.O.) Act 2009), 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, 2010, the membership of the SA – NT Branch was 2060.

6. EMPLOYEES OF THE BRANCH :

As at the 31st March, 2010, 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 31/3/2010 :-

Graham Donald LORRAIN	Branch Secretary	01/04/2009 – 31/03/2010
John LEE	Branch President	01/04/2009 – 31/03/2010
Nicholas Graham TOWNSEND	Branch Assistant Secretary	01/04/2009 – 31/03/2010
Bianca Bruna DOBSON	Branch Vice President	01/04/2009 – 31/03/2010
Helen MACMULLEN	Branch Vice President	01/08/2009 – 31/03/2010
Anthony MOSS	Branch Vice President	01/04/2009 – 31/03/2010
Steven BUTTERWORTH	Committee of Management	01/04/2009 – 31/03/2010
Andrew RAMSAY	Committee of Management	01/04/2009 – 31/03/2010
Barry COLQUHOUN	Committee of Management	01/04/2009 – 31/03/2010
Michael TIPPINS	Committee of Management	01/04/2009 – 31/03/2010
Philip STAUNTON	Committee of Management	01/04/2009 – 31/03/2010
Graeme STEWART	Committee of Management	01/04/2009 – 31/03/2010
Joy MOULE	Committee of Management	01/04/2009 – 31/03/2010
Frank QUAIAT	Committee of Management	01/04/2009 – 31/03/2010
Gary GILSON	Committee of Management	01/04/2009 – 31/03/2010
Gerard KANDELAARS	Committee of Management	01/04/2009 – 31/03/2010
Greg DOMEIKA	Committee of Management	01/04/2009 – 31/03/2010
Michael GILES	Committee of Management	01/04/2009 – 31/03/2010
Lisa BAHLS	Committee of Management	01/04/2009 – 31/03/2010

Signed in accordance with the resolution of the Communications Division SA / NT Branch.
dated 14th July 2010


BRANCH SECRETARY.
G. Lorrain

14/07/2010
DATED.

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

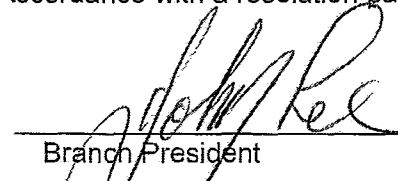
COMMITTEE OF MANAGEMENT CERTIFICATE

On the 14th July 2010 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 2010. 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 Fair Work Australia;
- (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 the Fair Work (R.O.) Act 2009; 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 Fair Work Australia duly made under the Act, has been furnished to the member or Fair Work Australia; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under the Fair Work (R.O.) Act 2009.
- (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: 14th July 2010

SIGNED:


Branch President

SIGNED:


Branch Vice President

DATED:

14/07/2010.

DATED:

14.7.2010

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

BALANCE SHEET
As at 31 March 2010

	NOTE	31March 2010	31 March 2009
CURRENT ASSETS			
Cash & Cash equivalents	3	75,152	26,276
Trade & Other Receivables	4	27,506	40,571
Other Current Assets	5	16,527	--
TOTAL CURRENT ASSETS		119,186	66,847
NON-CURRENT ASSETS			
Financial Assets	6	1,233,893	1,346,794
Property, Plant & Equipment	7	1,789,058	1,755,590
TOTAL NON-CURRENT ASSETS		3,022,951	3,102,383
TOTAL ASSETS		3,142,137	3,169,230
CURRENT LIABILITIES			
Trades & Other Payables	8	74,742	68,570
Financial Liabilities	3	--	3,092
Short Term Provisions	9	171,772	173,385
TOTAL CURRENT LIABILITIES		246,514	245,047
NON-CURRENT LIABILITIES			
Long Term Provisions	9	8,993	4,615
TOTAL NON-CURRENT LIABILITIES		8,993	4,615
TOTAL LIABILITIES		255,507	249,662
NET ASSETS		\$2,886,630	\$2,919,568
ACCUMULATED FUNDS			
Reserves		971,956	965,406
Retained Earnings		1,914,674	1,954,162
TOTAL FUNDS		\$2,886,630	\$2,919,568

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 2010

	NOTE	Year Ended 31/03/2010 \$	Year Ended 31/03/09 \$
Revenues from Ordinary Activities		867,853	855,385
Other Income	(10)	152,978	196,005
Affiliation Fees	(11)	(11,207)	(34,386)
Audit Fees		(8,495)	(8,170)
Commission & Collection Expenses	(12)	(13,440)	(13,683)
Computer Expenses		(13,273)	(11,609)
Depreciation & Amortisation		(51,503)	(46,273)
Donations	(13)	(13,330)	(6,318)
Fringe Benefits Tax		(12,481)	(23,651)
Insurance (Inc Journey Ins)		(33,494)	(19,287)
Legal & Industrial		(11,890)	(8,708)
Light & Power		(15,722)	(15,433)
Motor Vehicle Expenses		(23,776)	(23,279)
National Office Capitation Fees		(170,730)	(175,267)
Payroll Tax		(27,645)	(34,110)
Postage		(8,867)	(12,084)
Printing & Stationery		(25,106)	(33,375)
Provision for Employee Leave		(2,765)	24,700
Rates & Taxes		(38,632)	(31,233)
Repairs & Maintenance		(10,673)	(34,504)
Salaries & Wages	(14)	(356,334)	(358,622)
Superannuation	(14)	(119,134)	(121,063)
Telephone		(32,200)	(28,678)
Travel		(23,544)	(25,598)
Welfare payments		(9,179)	(1,496)
Other Expenses		(26,899)	(26,622)
Profit from Ordinary Activities attributable to members		<u>(39,488)</u>	<u>(17,359)</u>

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 2010

	Year Ended 31/3/10	Year Ended 31/3/09
CASH FLOWS FROM OPERATING ACTIVITIES	\$	\$
Receipts from members	867,344	850,991
Operating Receipts	103,203	79,333
Payments to suppliers and employees	(999,372)	(1,031,119)
Interest received	51,054	116,755
NET CASH PROVIDED BY OPERATING ACTIVITIES	22,229	15,960
	2(b)	
CASH FLOWS FROM INVESTING ACTIVITIES		
Transfer from Investment Activities	112,901	(181,783)
Fixed asset purchases	(150,626)	(2,797)
Fixed Asset Sales	67,464	--
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	29,739	(184,580)
CASH FLOWS FROM FINANCING ACTIVITIES		
Transfer of cash from Branches	---	---
NET CASH USED IN FINANCING ACTIVITIES		
NET INCREASE (DECREASE) IN CASH HELD	51,968	(168,620)
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	23,184	191,804
CASH AT THE END OF THE FINANCIAL YEAR	\$75,152	\$23,184
	2(a)	

STATEMENT OF CHANGES IN FUNDS
For the year ended 31st March 2010

	31/3/10	Surplus / Deficit	31/3/09
RETAINED SURPLUS			
Balance	1,914,674	(39,488)	1,954,162
RESERVES			
ASSET REVALUATION RESERVE			
Balance	652,322	---	652,322
SPECIAL FUND			
Balance	273,787	10,283	263,504
DEATH BENEFIT RESERVE			
Balance	45,847	(3,000)	48,847
WELFARE FUND			
Balance	---	(733)	733
TOTAL RESERVES	971,956	6,550	965,406

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 2010

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 Fair Work (R.O.) Act 2009.

Excepting contributions, the financial report has been prepared on an accrual basis. It is based on historical costs and 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 Fair Work (R.O.) Act 2009 the attention of members is drawn to the provision which reads as follows:

- (1) a member of a reporting unit, or Fair Work Australia, 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 the Act.

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 2010

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:

	2010	2009
	\$	\$
Cash on Hand	500	500
Cash at Bank	74,652	22,684
2(a)	<u>\$75,152</u>	<u>\$23,184</u>

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

Profit (Loss) from Ordinary Activities	(39,488)	(17,359)
Profit on Special Fund	10,283	16,345
Deficit on Welfare Fund	(733)	733
Deficit on Death Benefit Fund	(3,000)	--
<i>Non-Cash flows in profit from ordinary activities:</i>		
- Depreciation	51,503	46,273
- Depreciation Recouped	(1,809)	--
	<u>16,756</u>	<u>45,992</u>
<i>Change in Assets and Liabilities:</i>		
Decrease/(Increase) in Receivables	13,065	(18,443)
Decrease/(Increase) in Other Assets	(16,527)	525
(Decrease)/Increase in Payables	6,680	16,981
(Decrease)/Increase in Contributions in Advance	(510)	(4,394)
Increase/(Decrease) in Provisions	<u>2,765</u>	<u>(24,701)</u>
Cash Flows from Operations 2 (b)	<u>\$22,229</u>	<u>\$15,960</u>

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 March 2010

	31 March 10	31 March 09
NOTE 3. CASH		
Commonwealth Bank Cheque Accounts	53,837	4,971
ACCU Account	20,815	20,805
Petty Cash	500	500
	<u>75,152</u>	<u>26,276</u>
Commonwealth Cheque Account OD	--	(3,092)
	<u>75,152</u>	<u>23,184</u>
	..	
NOTE 4. RECEIVABLES		
Rent, Reimbursements & Fees	27,506	40,571
	<u>27,506</u>	<u>40,571</u>
NOTE 5. OTHER		
Accrued Interest	16,527	--
	<u>16,527</u>	<u>--</u>
NOTE 6. INVESTMENTS		
Building Fund - CPS Credit Union	491,077	471,301
Leave Fund – CPS Credit Union	409,392	412,350
Car Replacement Fund – CPSCU	93,082	181,460
Death Benefits Fund- CPSCU	7,263	57,264
Special Fund – ACCU	223,079	224,419
	<u>1,233,893</u>	<u>1,346,794</u>
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	<u>24,750</u>	<u>12,375</u>
	<u>1,649,750</u>	<u>1,662,125</u>
Office Furniture & Equipment	348,959	348,959
Deduct Accumulated Depreciation	<u>332,449</u>	<u>326,498</u>
	<u>16,510</u>	<u>22,461</u>
Motor Vehicles at Cost	150,626	147,088
Deduct Accumulated Depreciation	<u>27,828</u>	<u>76,084</u>
	<u>122,798</u>	<u>71,004</u>
	<u>1,789,058</u>	<u>1,755,590</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
For the Year Ended 31 March 2010

LAND & BUILDINGS

1. At 31/03/10 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"
2. For Financial reporting purposes the Land & Buildings are shown as an asset of the SA - NT Branch.
3. **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

	2010	2009
Unsecured Liabilities		
Trade Creditors & Accruals	18,577	19,752
Payroll Liabilities	11,693	12,968
GST Liabilities	3,976	4,942
CEPU Divisional Office	30,908	20,811
Contributions in Advance	9,588	10,097
	<u>74,742</u>	<u>68,570</u>

NOTE 9. PROVISIONS
SHORT TERM PROVISIONS

Provisions for Annual Leave	63,335	54,500
Provisions for Sick Leave	44,200	44,200
Provisions for Long Service Leave	64,237	74,685
	<u>171,772</u>	<u>173,385</u>

LONG TERM PROVISIONS

Provision for Long Service Leave	<u>8,993</u>	<u>4,615</u>
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NOTE 10. OTHER INCOME

Interest	57,298	112,049
Rent	46,388	46,263
Fees	40,000	35,000
Dept Educ Emp Wkplace Relations	2,500	--
Donations Welfare Fund	1,250	2,230
Profit on Sale of Vehicles	1,809	--
Other	3,733	463
	<u>152,978</u>	<u>196,005</u>

NOTE 11. AFFILIATION FEES

ALP (SA & NT)	8,757	12,777
Unions SA	2,450	7,454
National Office ACTU Levy	--	14,155
	<u>11,207</u>	<u>34,386</u>

NOTE 12. COMMISSION & COLLECTION EXPENSES

Employers	10,864	10,726
Members	123	141
Bank	2,453	2,816
	<u>13,440</u>	<u>13,683</u>

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 2010

	31 March 2010	31 March 2009
	\$	\$
NOTE 13. DONATIONS		
Workcover Campaign	---	1,000
ALP - Frome Campaign	2,000	---
- Light Campaign	2,000	---
- Mitchell Campaign	2,000	---
- Torrens Campaign	7,000	---
Victorian Bushfire Appeal	---	5000
Other	330	318
	<u>13,330</u>	<u>6,318</u>
 NOTE 14. EMPLOYEE BENEFITS		
SALARY & WAGES		
Officials	269,841	268,015
Other Staff	<u>86,493</u>	<u>90,607</u>
	356,334	358,622
 SUPERANNUATION		
Officials	105,452	106,268
Other Staff	<u>13,682</u>	<u>14,795</u>
	<u>119,134</u>	<u>121,063</u>
 FRINGE BENEFITS		
Officials	59,616	70,087
Other Staff	---	---

NOTE 15. SEGMENT REPORTING

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

NOTE 16. LEVY

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".

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

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

AUDIT REPORT

Report on the Financial Report

We have audited the accompanying Report being the Balance Sheet, Statement of Changes in Equity, 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, 2010.

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 Fair Work (R.O.) Act 2009. 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. 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

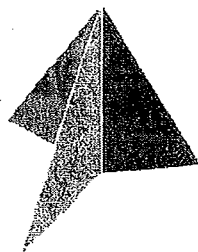
In our opinion the financial report of the Communications, Electrical & Plumbing Union, Communications Division, SA - NT Branch:

- Is properly drawn up so as to present fairly the financial position of the Branch as at 31 March 2010 and of the performance for the year ended on that date,
- The financial report is in accordance with the provisions of the Fair Work (R.O.) Act 2009 and Australian Accounting Standards (including mandatory professional reporting requirements).

J. H. DOYLE & CO.



C. WELLINGTON
REGISTERED AUDITOR FCPA
138 Gilles St., ADELAIDE
DATED 14/7/10



CEPU

COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION

C.E.P.U. - COMMUNICATIONS DIVISION

COMMUNICATIONS, ELECTRICAL AND PLUMBING UNION

S.A. – N.T. BRANCH

CONCISE FINANCIAL REPORT

2009 / 2010

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 the Fair Work (R.O.) Act 2009, for the year ended 31st March 2010.

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 (\$39,488). In 2009 a deficit of (\$17,359).

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 Fair Work (R.O.) Act 2009*), 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, 2010, the membership of the SA – NT Branch was 2060.

6. EMPLOYEES OF THE BRANCH :

As at the 31st March, 2010, 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 31/3/2010 :-

Graham Donald LORRAIN	Branch Secretary	01/04/2009 – 31/03/2010
John LEE	Branch President	01/04/2009 – 31/03/2010
Nicholas Graham TOWNSEND	Branch Assistant Secretary	01/04/2009 – 31/03/2010
Bianca Bruna DOBSON	Branch Vice President	01/04/2009 – 31/03/2010
Helen MACMULLEN	Branch Vice President	01/08/2009 – 31/03/2010
Anthony MOSS	Branch Vice President	01/04/2009 – 31/03/2010
Steven BUTTERWORTH	Committee of Management	01/04/2009 – 31/03/2010
Andrew RAMSAY	Committee of Management	01/04/2009 – 31/03/2010
Barry COLQUHOUN	Committee of Management	01/04/2009 – 31/03/2010
Michael TIPPINS	Committee of Management	01/04/2009 – 31/03/2010
Philip STAUNTON	Committee of Management	01/04/2009 – 31/03/2010
Graeme STEWART	Committee of Management	01/04/2009 – 31/03/2010
Joy MOULE	Committee of Management	01/04/2009 – 31/03/2010
Frank QUAIAT	Committee of Management	01/04/2009 – 31/03/2010
Gary GILSON	Committee of Management	01/04/2009 – 31/03/2010
Gerard KANDELAARS	Committee of Management	01/04/2009 – 31/03/2010
Greg DOMEIKA	Committee of Management	01/04/2009 – 31/03/2010
Michael GILES	Committee of Management	01/04/2009 – 31/03/2010
Lisa BAHLS	Committee of Management	01/04/2009 – 31/03/2010

Signed in accordance with the resolution of the Communications Division SA / NT Branch.
dated 14th July 2010


BRANCH SECRETARY.
G. Lorrain

14/07 2010
DATED.

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

BRANCH COMMITTEE CERTIFICATE

CONCISE FINANCIAL REPORT

On the 14th July 2010 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 2010. 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 Fair Work Australia;
- (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 Fair Work (R.O.) Act 2009; 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 Fair Work Australia duly made under the Act, has been furnished to the member or Fair Work Australia; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under the Fair Work (R.O.) Act 2009.
- (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: 14th July 2010

SIGNED:


Branch President

SIGNED:


Branch Vice President

DATED:

14/07/2010

DATED:

14.7.2010

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

CONCISE FINANCIAL REPORT
For The Year Ended 31 March 2010

Relationship to the Financial Report.

- The Concise Financial Report is an extract from the Financial 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 2010, 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 2010. 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 2010. Our audit report on the financial report for the year was signed and was not subject to any qualification. 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 2010 complies with Accounting Standard AASB 1039: *Concise Financial Reports*, and the requirements of the *Fair Work (R.O.) Act 2009*.

Name of Firm:

JH Doyle & Co



Name of Partner

C. Wellington

Address:

138 GILLES STREET, ADELAIDE

Dated this 14th day of July 2010.

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**COMMUNICATIONS DIVISION****SA – NT BRANCH****CONCISE FINANCIAL ACCOUNTS****BALANCE SHEET**
As at 31 March 2010

	31 March 2010	31 March 2009
CURRENT ASSETS		
Cash & Cash equivalents	75,152	26,276
Trade & Other Receivables	27,506	40,571
Other Current Assets	16,528	--
TOTAL CURRENT ASSETS	119,186	66,847
NON-CURRENT ASSETS		
Financial Assets	1,233,893	1,346,794
Property, Plant & Equipment	1,789,058	1,755,590
TOTAL NON-CURRENT ASSETS	3,022,951	3,102,383
TOTAL ASSETS	3,142,137	3,169,230
CURRENT LIABILITIES		
Trades & Other Payables	74,742	68,570
Financial Liabilities	--	3,092
Short Term Provisions	171,772	173,385
TOTAL CURRENT LIABILITIES	246,514	245,047
NON-CURRENT LIABILITIES		
Long Term Provisions	8,993	4,615
TOTAL NON-CURRENT LIABILITIES	8,993	4,615
TOTAL LIABILITIES	255,507	249,662
NET ASSETS	\$2,886,630	\$2,919,568
ACCUMULATED FUNDS		
Reserves	971,956	965,406
Retained Earnings	1,914,674	1,954,162
TOTAL FUNDS	\$2,886,630	\$2,919,568

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, 2010

	Year Ended 31/03/2010 \$	Year Ended 31/03/09 \$
Revenues from Ordinary Activities	867,853	855,385
Other Income	152,978	196,005
Affiliation Fees	(11,207)	(34,386)
Audit Fees	(8,495)	(8,170)
Commission & Collection Expenses	(13,440)	(13,683)
Computer Expenses	(13,273)	(11,609)
Depreciation & Amortisation	(51,503)	(46,273)
Donations	(13,330)	(6,318)
Fringe Benefits Tax	(12,481)	(23,651)
Insurance	(33,494)	(19,287)
Legal & Industrial	(11,890)	(8,708)
Light & Power	(15,722)	(15,433)
Motor Vehicle Expenses	(23,776)	(23,279)
National Office Capitation Fees	(170,730)	(175,267)
Payroll Tax	(27,645)	(34,110)
Postage	(8,867)	(12,084)
Printing & Stationery	(25,106)	(33,375)
Provision for Employee Leave	(2,765)	24,700
Rates & Taxes	(38,632)	(31,233)
Repairs & Maintenance	(10,673)	(34,504)
Salaries & Wages	(356,334)	(358,622)
Superannuation	(119,134)	(121,063)
Telephone	(32,200)	(28,678)
Travel	(23,544)	(25,598)
Welfare Payments	(9,179)	(1,496)
Other Expenses	(26,899)	(28,118)
Profit from Ordinary Activities attributable to members	(39,488)	(17,359)

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 2010

	Year Ended 31/3/10	Year Ended 31/3/09
CASH FLOWS FROM OPERATING ACTIVITIES	\$	\$
Receipts from members	867,344	850,991
Operating Receipts	103,203	79,333
Payments to suppliers and employees	(999,372)	(1,031,119)
Interest received	51,054	116,755
NET CASH PROVIDED BY OPERATING ACTIVITIES	22,229	15,960
CASH FLOWS FROM INVESTING ACTIVITIES		
Transfer from/(to) Investment Activities	112,901	(181,783)
Fixed asset purchases	(150,626)	(2,797)
Sales	67,464	---
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	29,739	(184,580)
CASH FLOWS FROM FINANCING ACTIVITIES		
Transfer of Cash from Branches	-	--
NET CASH USED IN FINANCING ACTIVITIES		
NET INCREASE (DECREASE) IN CASH HELD	51,968	(168,620)
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	23,184	191,804
CASH AT THE END OF THE FINANCIAL YEAR	75,152	23,184

STATEMENT OF CHANGES IN FUNDS
For the year ended 31st March 2010

	31/3/10	Surplus / Deficit	31/3/09
RETAINED SURPLUS			
Balance	1,914,674	(39,488)	1,954,162
RESERVES			
ASSET REVALUATION RESERVE			
Balance	652,322	---	652,322
SPECIAL FUND			
Balance	273,787	10,283	263,504
DEATH BENEFIT RESERVE			
Balance	45,847	(3,000)	48,847
WELFARE FUND			
Balance	----	733	733
TOTAL RESERVES	971,956	6,550	965,406

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 2010

NOTE 1. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Fair Work (R.O.) 2009 the attention of members is drawn to the provisions of the Act, which read as follows:

- (1) a member of a reporting unit, or Fair Work Australia, 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 the Act.

14 April 2010

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



FAIR WORK
AUSTRALIA



Dear Mr Lorrain

**Re: Lodgement of Financial Statements and Accounts – South Australia & Northern Territory
Communications Divisional Branch – for year ending 31 March 2010 (FR2010/2522)**

The financial year of the South Australia & Northern Territory Communications Divisional Branch has recently ended. This is a courtesy letter to remind you of the obligation to prepare the reporting unit's financial documents and to lodge audited financial accounts and statements with Fair Work Australia within the prescribed time frame unless a 1 month extension or an application for a certificate of exemption under the *Fair Work (Registered Organisations) Act 2009* ('the RO Act') is applied for and granted.

The documents you must lodge include:

(i) A general purpose financial report [see section 253(2)]; (ii) A Committee of Management statement (see the General Manager's Reporting Guidelines); (iii) An operating report [see section 254(2)]; (iv) An auditor's report [see sections 257(5) to 257(11)]; and (v) A certificate of the secretary or other designated officer signed after all the prescribed events have taken place [see section 268(c)].

I draw your particular attention to

- (a) s237 which requires you to prepare and lodge a separate statement providing the prescribed particulars of any loan, grant or donation made during the year which exceeds \$1,000;
- (b) s265(5) which requires you to publish or otherwise provide your members with completed/signed copies of the audited accounts, report and statements before final presentation and lodgment; and
- (c) s266 which requires you to present the completed documents to an eligible meeting(s) (either of the members or of the committee of management). Note that this meeting is distinct from any initial committee meeting convened to prepare, sign or otherwise approve pre-audited documents.

Relevant references may be found at <http://www.fwa.gov.au/index.cfm?pagename=regorgsfrguidelines> and <http://www.fwa.gov.au/index.cfm?pagename=legislationfwroact>. If you are in any doubt as to the requirements or anticipate any difficulty in complying with the requirements, do not hesitate to contact Fair Work Australia.

Yours sincerely,

Stephen Kellett

Statutory Services Branch