

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.

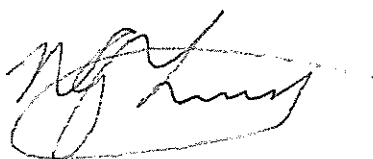
As you are aware, the CEPU has instigated independent audits of the membership figures reported in the annual committee of management operating reports for the last 7 years.

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

30 August 2011

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

Dear Mr Lorrain

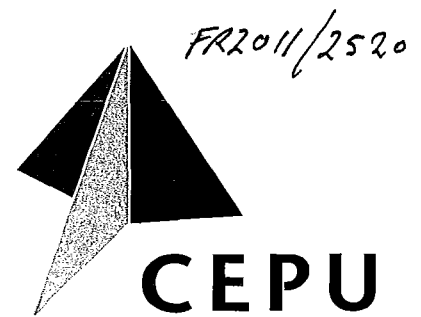
**Re: Lodgement of Financial Statements and Accounts – South Australian/Northern
Territory Communications Divisional Branch – for year ending 31 March 2011
(FR2011/2520)**

Thank you for lodging the above financial report which was received by Fair Work Australia on 18 August 2011.

The documents have been filed.

Yours sincerely,

Stephen Kellett
Statutory Services Branch



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 13th July 2011.
- That the concise report, was provided to members on the 14th July 2011, 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 10th August 2011 –

"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 2010-2011 Financial Year at its meeting held on the 10th August 2011.

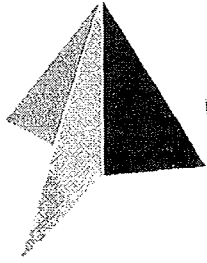
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18-8-11

Graham Lorrain
Branch Secretary
CEPU Communications Division SA/NT

Graham.Lorrain@sant.cepu.asn.au

Date : 11th August, 2011

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

2010 / 2011

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 2011.

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 (\$185,279). In 2010 a (deficit) of (\$39,488).

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, 2011, the membership of the SA – NT Branch was 2044.

6. EMPLOYEES OF THE BRANCH :

As at the 31st March, 2011, 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 31/3/11 :-

Graham Donald LORRAIN	Branch Secretary	01/04/2009 – 31/03/2011
John LEE	Branch President	01/04/2009 – 31/03/2011
Nicholas Graham TOWNSEND	Branch Assistant Secretary	01/04/2009 – 31/03/2011
Bianca Bruna DOBSON	Branch Vice President	01/04/2009 – 14/07/2010
Helen MACMULLEN	Branch Vice President	01/08/2009 – 31/03/2011
Anthony MOSS	Branch Vice President	01/04/2009 – 31/03/2011
Steven BUTTERWORTH	Committee of Management	01/04/2009 – 31/03/2011
Andrew RAMSAY	Committee of Management	01/04/2009 – 31/03/2011
Barry COLQUHOUN	Committee of Management	01/04/2009 – 31/03/2011
Michael TIPPINS	Committee of Management	01/04/2009 – 31/03/2011
Philip STAUNTON	Committee of Management	01/04/2009 – 19/05/2010
Graeme STEWART	Committee of Management	01/04/2009 – 14/07/2010
Joy MOULE	Committee of Management	01/04/2009 – 14/07/2010
Frank QUAIAT	Committee of Management	01/04/2009 – 31/03/2011
Gary GILSON	Committee of Management	01/04/2009 – 31/03/2011
Gerard KANDELAARS	Committee of Management	01/04/2009 – 31/03/2011
Gregory DOMEIKA	Committee of Management	01/04/2009 – 31/03/2011
Michael GILES	Committee of Management	01/04/2009 – 31/03/2011
Lisa BAHLS	Committee of Management	01/04/2009 – 31/03/2011

Signed in accordance with the resolution of the Communications Division SA / NT Branch.
dated 13th July 2011


BRANCH SECRETARY.
G. Lorrain

13 / 7 / 2011
DATED.

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

COMMITTEE OF MANAGEMENT CERTIFICATE

On the 13th July 2011 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 2011. 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: 13th July 2011

SIGNED: 
Branch President

SIGNED: 
Branch Vice President

DATED: 13th July, 2011.

DATED: 13th July, 2011

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

BALANCE SHEET
As at 31 March 2011

	NOTE	31March 2011	31 March 2010
CURRENT ASSETS			
Cash & Cash equivalents	3	89,397	75,152
Trade & Other Receivables	4	13,487	27,506
Other Current Assets	5	7,893	16,527
TOTAL CURRENT ASSETS		110,777	119,186
NON-CURRENT ASSETS			
Financial Assets	6	1,105,017	1,233,893
Property, Plant & Equipment	7	1,741,929	1,789,058
TOTAL NON-CURRENT ASSETS		2,846,946	3,022,951
TOTAL ASSETS		2,957,723	3,142,137
CURRENT LIABILITIES			
Trade & Other Payables	8	75,009	74,742
Short Term Provisions	9	168,581	171,772
TOTAL CURRENT LIABILITIES		243,590	246,514
NON-CURRENT LIABILITIES			
Long Term Provisions	9	12,782	8,993
TOTAL NON-CURRENT LIABILITIES		12,782	8,993
TOTAL LIABILITIES		256,372	255,507
NET ASSETS		\$2,701,351	\$2,886,630
ACCUMULATED FUNDS			
Reserves		985,242	971,956
Retained Earnings		1,716,109	1,914,674
TOTAL FUNDS		\$2,701,351	\$2,866,630

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 2011

	NOTE	Year Ended 31/03/2011 \$	Year Ended 31/03/2010 \$
Revenues from Ordinary Activities		752,109	867,853
Other Income	(10)	164,165	152,978
Affiliation Fees	(11)	(11,061)	(11,207)
Audit Fees		(8,830)	(8,495)
Commission & Collection Expenses	(12)	(12,620)	(13,440)
Computer Expenses		(11,044)	(13,273)
Depreciation & Amortisation		(47,129)	(51,503)
Donations	(13)	(8,555)	(13,330)
Fringe Benefits Tax		(19,761)	(12,481)
Insurance (Inc Journey Ins)		(33,120)	(33,494)
Legal & Industrial		(3,443)	(11,890)
Light & Power		(16,877)	(15,722)
Motor Vehicle Expenses		(20,445)	(23,776)
National Office Capitation Fees		(153,117)	(170,730)
Payroll Tax		(30,747)	(27,645)
Postage		(7,577)	(8,867)
Printing & Stationery		(17,758)	(25,106)
Provision for Employee Leave		(598)	(2,765)
Rates & Taxes		(45,995)	(38,632)
Repairs & Maintenance		(17,189)	(10,673)
Salaries & Wages	(14)	(432,882)	(356,334)
Superannuation	(14)	(119,205)	(119,134)
Telephone		(24,003)	(32,200)
Travel		(26,143)	(23,544)
Welfare payments		(619)	(9,179)
Other Expenses		(32,835)	(26,899)
Profit from Ordinary Activities attributable to members		<u>(185,279)</u>	<u>(39,488)</u>

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

STATEMENT OF CASH FLOWS
For The Year Ended 31 March 2011

		Year Ended 31/3/11	Year Ended 31/3/10
CASH FLOWS FROM OPERATING ACTIVITIES		\$	\$
Receipts from members		749,454	867,344
Operating Receipts		111,399	103,203
Payments to suppliers and employees		(1,050,903)	(999,372)
Interest received		75,419	51,054
NET CASH PROVIDED BY OPERATING ACTIVITIES	2(b)	<u>(114,631)</u>	<u>22,229</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Transfer from Investment Activities		128,876	112,901
Fixed asset purchases		---	(150,626)
Fixed Asset Sales		---	67,464
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		<u>128,876</u>	<u>29,739</u>
CASH FLOWS FROM FINANCING ACTIVITIES		<u>---</u>	<u>---</u>
NET CASH USED IN FINANCING ACTIVITIES		<u>---</u>	<u>---</u>
NET INCREASE (DECREASE) IN CASH HELD		<u>14,245</u>	<u>51,968</u>
CASH AT THE BEGINNING OF THE FINANCIAL YEAR		<u>75,152</u>	<u>23,184</u>
CASH AT THE END OF THE FINANCIAL YEAR	2(a)	<u><u>\$89,397</u></u>	<u><u>\$75,152</u></u>

STATEMENT OF CHANGES IN FUNDS
For the year ended 31st March 2011

	31/3/11	Surplus / Deficit	31/3/10
RETAINED SURPLUS			
Balance	<u>1,716,109</u>	<u>(198,565)</u>	<u>1,914,674</u>
RESERVES			
ASSET REVALUATION RESERVE			
Balance	652,322	---	652,322
SPECIAL FUND			
Balance	290,073	16,286	273,787
DEATH BENEFIT RESERVE			
Balance	<u>42,847</u>	<u>(3,000)</u>	<u>45,847</u>
TOTAL RESERVES	<u>985,242</u>	<u>13,286</u>	<u>971,956</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 2011

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 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, ie at base value.

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.

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 2011

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:

	2011	2010
	\$	\$
Cash on Hand	500	500
Cash at Bank	88,897	74,652
2(a)	<u>\$89,397</u>	<u>\$75,152</u>

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

Profit (Loss) from Ordinary Activities	(198,565)	(39,488)
Profit on Special Fund	16,286	10,283
Deficit on Welfare Fund	---	(733)
Deficit on Death Benefit Fund	(3,000)	(3,000)

Non-Cash flows in profit from ordinary activities:

- Depreciation	47,129	51,503
- Depreciation Recouped	---	(1,809)

	<u>(138,150)</u>	<u>16,756</u>
<i>Change in Assets and Liabilities:</i>		
Decrease/(Increase) in Receivables	14,019	13,065
Decrease/(Increase) in Other Assets	8,634	(16,527)
(Decrease)/Increase in Payables	2,923	6,680
(Decrease)/Increase in Contributions in Advance	(2,655)	(510)
Increase/(Decrease) in Provisions	<u>598</u>	<u>2,765</u>

Cash Flows from Operations	2 (b)	<u>\$ (114,631)</u>	<u>\$22,229</u>
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COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 March 2011

	31 March 11	31 March 10
NOTE 3. CASH		
Commonwealth Bank Cheque Accounts	68,087	53,837
ACCU Account	20,810	20,815
Petty Cash	500	500
	<u>89,397</u>	<u>75,152</u>
	..	
NOTE 4. RECEIVABLES		
Rent, Reimbursements & Fees	13,487	27,506
	<u>13,487</u>	<u>27,506</u>
NOTE 5. OTHER		
Accrued Interest	7,893	16,527
	<u>7,893</u>	<u>16,527</u>
NOTE 6. INVESTMENTS		
Building Fund - CPS Credit Union	315,488	491,077
Leave Fund – CPS Credit Union	438,978	409,392
Car Replacement Fund – CPSCU	101,324	93,082
Death Benefits Fund- CPSCU	7,754	7,263
Special Fund – ACCU	241,472	233,079
	<u>1,105,017</u>	<u>1,233,893</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>37,125</u>	<u>24,750</u>
	<u>1,637,375</u>	<u>1,649,750</u>
Office Furniture & Equipment	348,960	348,959
Deduct Accumulated Depreciation	<u>336,691</u>	<u>332,449</u>
	<u>12,269</u>	<u>16,510</u>
Motor Vehicles at Cost	150,626	150,626
Deduct Accumulated Depreciation	<u>58,341</u>	<u>27,828</u>
	<u>92,285</u>	<u>122,798</u>
	<u>1,741,929</u>	<u>1,789,058</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 2011

LAND & BUILDINGS

1. At 31/03/11 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

	2011	2010
Unsecured Liabilities		
Trade Creditors & Accruals	17,899	18,577
Payroll Liabilities	9,355	11,693
GST Liabilities	8,774	3,976
CEPU Divisional Office	29,626	30,908
Contributions in Advance	9,355	9,588
	<u>75,009</u>	<u>74,742</u>

NOTE 9. PROVISIONS

SHORT TERM PROVISIONS

Provisions for Annual Leave	68,413	63,335
Provisions for Sick Leave	44,200	44,200
Provisions for Long Service Leave	55,968	64,237
	<u>168,581</u>	<u>171,772</u>

LONG TERM PROVISIONS

Provision for Long Service Leave	<u>12,782</u>	<u>8,993</u>
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NOTE 10. OTHER INCOME

Interest	66,785	57,298
Rent	46,780	46,388
Fees	50,000	40,000
Dept Educ Emp Wkplace Relations	---	2,500
Donations Welfare Fund	600	1,250
Profit on Sale of Vehicles	---	1,809
Other	<u>---</u>	<u>3,733</u>
	<u>164,165</u>	<u>152,978</u>

NOTE 11. AFFILIATION FEES

ALP (SA & NT)	8,531	8,757
Unions SA	<u>2,530</u>	<u>2,450</u>
	<u>11,061</u>	<u>11,207</u>

NOTE 12. COMMISSION & COLLECTION EXPENSES

Employers	9,784	10,864
Members	---	123
Bank	<u>2,836</u>	<u>2,453</u>
	<u>12,620</u>	<u>13,440</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 2011

	31 March 2011	31 March 2010
	\$	\$
NOTE 13. DONATIONS		
National Office for ALP	7,730	---
ALP - Campaigns	---	13,000
Victorian Bushfire Appeal	---	---
Other	<u>825</u>	<u>330</u>
	<u>8,555</u>	<u>13,330</u>
	<u><u>8,555</u></u>	<u><u>13,330</u></u>
 NOTE 14. EMPLOYEE BENEFITS		
SALARY & WAGES		
Officials	336,017	269,841
Other Staff	<u>96,865</u>	<u>86,493</u>
	<u>432,882</u>	<u>356,334</u>
	<u><u>432,882</u></u>	<u><u>356,334</u></u>
 SUPERANNUATION		
Officials	105,742	105,452
Other Staff	<u>13,463</u>	<u>13,682</u>
	<u>119,205</u>	<u>119,134</u>
	<u><u>119,205</u></u>	<u><u>119,134</u></u>
 FRINGE BENEFITS		
Officials	71,272	59,616
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".

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, 2011.

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

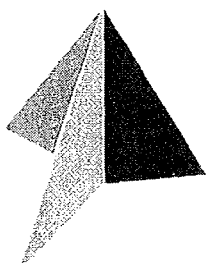
In our opinion the financial report of the Communications, Electrical & Plumbing Union, Communications Division, SA - NT Branch:

- Is properly drawn up so as to present fairly the financial position of the Branch as at 31 March 2011 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 13.7.11



CEPU

COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION

C.E.P.U. - COMMUNICATIONS DIVISION

COMMUNICATIONS, ELECTRICAL AND PLUMBING UNION

S.A. – N.T. BRANCH

CONCISE FINANCIAL REPORT

2010 / 2011

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 2011.

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 (\$185,279). In 2010 a deficit of (\$39,488).

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, 2011, the membership of the SA – NT Branch was 2044.

6. EMPLOYEES OF THE BRANCH :

As at the 31st March, 2011, 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 31/3/2011 :-

Graham Donald LORRAIN	Branch Secretary	01/04/2009 – 31/03/2011
John LEE	Branch President	01/04/2009 – 31/03/2011
Nicholas Graham TOWNSEND	Branch Assistant Secretary	01/04/2009 – 31/03/2011
Bianca Bruna DOBSON	Branch Vice President	01/04/2009 – 14/07/2010
Helen MACMULLEN	Branch Vice President	01/08/2009 – 31/03/2011
Anthony MOSS	Branch Vice President	01/04/2009 – 31/03/2011
Steven BUTTERWORTH	Committee of Management	01/04/2009 – 31/03/2011
Andrew RAMSAY	Committee of Management	01/04/2009 – 31/03/2011
Barry COLQUHOUN	Committee of Management	01/04/2009 – 31/03/2011
Michael TIPPINS	Committee of Management	01/04/2009 – 31/03/2011
Philip STAUNTON	Committee of Management	01/04/2009 – 19/05/2010
Graeme STEWART	Committee of Management	01/04/2009 – 14/07/2010
Joy MOULE	Committee of Management	01/04/2009 – 14/07/2010
Frank QUAIAT	Committee of Management	01/04/2009 – 31/03/2011
Gary GILSON	Committee of Management	01/04/2009 – 31/03/2011
Gerard KANDELAARS	Committee of Management	01/04/2009 – 31/03/2011
Gregory DOMEIKA	Committee of Management	01/04/2009 – 31/03/2011
Michael GILES	Committee of Management	01/04/2009 – 31/03/2011
Lisa BAHLS	Committee of Management	01/04/2009 – 31/03/2011

Signed in accordance with the resolution of the Communications Division SA / NT Branch.
dated 13th July 2011


BRANCH SECRETARY.
G. Lorrain

13 / 7 / 2011
DATED.

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION

COMMUNICATIONS DIVISION

SA – NT BRANCH

BRANCH COMMITTEE CERTIFICATE

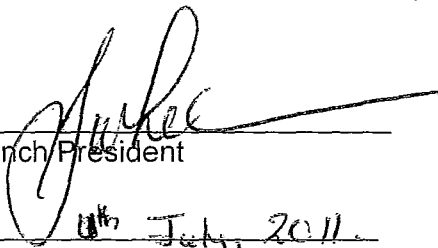
CONCISE FINANCIAL REPORT

On the 13th July 2011 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 2011. 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: 13th July 2011

SIGNED:


Branch President

SIGNED:


Branch Vice President

DATED:

13th July 2011

DATED:

13th July 2011

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

CONCISE FINANCIAL REPORT
For The Year Ended 31 March 2011

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 2011, 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 2011. 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 2011. 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 2011 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 13 day of July 2011.

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**COMMUNICATIONS DIVISION****SA – NT BRANCH****CONCISE FINANCIAL ACCOUNTS****BALANCE SHEET**
As at 31 March 2011

	31 March 2011	31 March 2010
CURRENT ASSETS		
Cash & Cash equivalents	89,397	75,152
Trade & Other Receivables	13,487	27,506
Other Current Assets	7,893	16,528
TOTAL CURRENT ASSETS	110,777	119,186
NON-CURRENT ASSETS		
Financial Assets	1,105,017	1,233,893
Property, Plant & Equipment	1,741,929	1,789,058
TOTAL NON-CURRENT ASSETS	2,846,946	3,022,951
TOTAL ASSETS	2,957,723	3,142,137
CURRENT LIABILITIES		
Trade & Other Payables	75,009	74,742
Short Term Provisions	168,581	171,772
TOTAL CURRENT LIABILITIES	243,590	246,514
NON-CURRENT LIABILITIES		
Long Term Provisions	12,782	8,993
TOTAL NON-CURRENT LIABILITIES	12,782	8,993
TOTAL LIABILITIES	256,372	255,507
NET ASSETS	\$2,701,351	\$2,886,630
ACCUMULATED FUNDS		
Reserves	985,242	971,956
Retained Earnings	1,716,109	1,914,674
TOTAL FUNDS	\$2,701,351	\$2,886,630

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, 2011

	Year Ended 31/03/2011 \$	Year Ended 31/03/2010 \$
Revenues from Ordinary Activities	752,109	867,853
Other Income	164,165	152,978
Affiliation Fees	(11,061)	(11,207)
Audit Fees	(8,830)	(8,495)
Commission & Collection Expenses	(12,620)	(13,440)
Computer Expenses	(11,044)	(13,273)
Dépreciation & Amortisation	(47,129)	(51,503)
Donations	(8,555)	(13,330)
Fringe Benefits Tax	(19,761)	(12,481)
Insurance	(33,120)	(33,494)
Legal & Industrial	(3,443)	(11,890)
Light & Power	(16,877)	(15,722)
Motor Vehicle Expenses	(20,445)	(23,776)
National Office Capitation Fees	(153,117)	(170,730)
Payroll Tax	(30,747)	(27,645)
Postage	(7,577)	(8,867)
Printing & Stationery	(17,758)	(25,106)
Provision for Employee Leave	(598)	(2,765)
Rates & Taxes	(45,995)	(38,632)
Repairs & Maintenance	(17,189)	(10,673)
Salaries & Wages	(432,882)	(356,334)
Superannuation	(119,205)	(119,134)
Telephone	(24,003)	(32,200)
Travel	(26,143)	(23,544)
Welfare Payments	(619)	(9,179)
Other Expenses	(32,835)	(26,899)
Surplus (Deficit) from Ordinary Activities attributable to members	<u>(185,279)</u>	<u>(39,488)</u>

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

CONCISE FINANCIAL ACCOUNTS

STATEMENT OF CASH FLOWS
For The Year Ended 31 March 2011

	Year Ended 31/3/11	Year Ended 31/3/10
CASH FLOWS FROM OPERATING ACTIVITIES	\$	\$
Receipts from members	749,454	867,344
Operating Receipts	111,399	103,203
Payments to suppliers and employees	(1,050,903)	(999,372)
Interest received	75,419	51,054
NET CASH PROVIDED BY OPERATING ACTIVITIES	(114,631)	22,229
 CASH FLOWS FROM INVESTING ACTIVITIES		
Transfer from/(to) Investment Activities	128,876	112,901
Fixed asset purchases	---	(150,626)
Sales	---	67,464
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	128,876	29,739
 CASH FLOWS FROM FINANCING ACTIVITIES	---	---
 NET CASH USED IN FINANCING ACTIVITIES	---	---
 NET INCREASE (DECREASE) IN CASH HELD	14,245	51,968
 CASH AT THE BEGINNING OF THE FINANCIAL YEAR	75,152	23,184
CASH AT THE END OF THE FINANCIAL YEAR	89,397	75,152

STATEMENT OF CHANGES IN FUNDS
For the year ended 31st March 2011

	31/3/11	Surplus / Deficit	31/3/10
RETAINED SURPLUS			
Balance	1,716,109	(198,565)	1,914,674
 RESERVES			
ASSET REVALUATION RESERVE			
Balance	652,322	---	652,322
SPECIAL FUND			
Balance	290,073	16,286	273,787
DEATH BENEFIT RESERVE			
Balance	42,847	(3,000)	45,847
 TOTAL RESERVES	985,242	13,286	971,956

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

CONCISE FINANCIAL ACCOUNTS

FINANCIAL REPORT
For The Year Ended 31 March 2011

DISCUSSION AND ANALYSIS

Membership income declined during the year by \$115,743. THE DEFICIT of \$185,279 has been funded in part by withdrawal of cash from the CPS Credit Union.

For part of the ensuing year it is expected there will be one full time official less as the Union affects a retirement and succession training programme.

NOTES TO THE FINANCIAL REPORT

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.