

21 December 2017

via email: [regorgs@roc.gov.au](mailto: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.

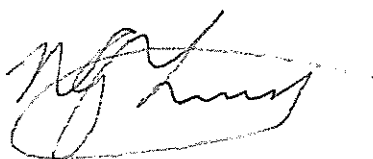
As you are aware, the CEPU has instigated independent audits of the membership figures reported in the annual committee of management operating reports for the last 7 years.

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 July 2012

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



Dear Mr Lorrain,

**Re: Lodgement of Financial Statements and Accounts – South Australian-Northern Territory Branch, CEPU – for year ending 31 March 2012 (FR2012/218)**

I acknowledge receipt of the above financial statements and accounts which were lodged with Fair Work Australia on 16 July 2012.

The documents have been filed.

Yours sincerely,

Stephen Kellett  
Organisations, Research and Advice Branch

12<sup>th</sup> July 2012



Mr Stephen Kellett  
Fair Work Australia  
80 William Street  
East Sydney NSW 2011

Dear Mr Kellett,

Please find enclosed our designated officer's certificate, separate donations statement including a copy of the letter sent with the donation and the full and concise financial reports.

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

Yours sincerely,

A handwritten signature in black ink that reads 'G Lorrain'.

Graham Lorrain  
Branch Secretary  
CWU SA/NT

graham.lorrain@sant.cepua.asn.au

communication workers union

# CWU Union

SA & NT



## Designated Officer's Certificate or other Authorised Officer

30-40 Hurtle Square, Adelaide SA 5000

phone (08) 8232 5999

fax (08) 8232 5990

e-mail [admin@sant.cepua.asn.au](mailto:admin@sant.cepua.asn.au)

web [www.cepucconnects.org](http://www.cepucconnects.org)

**Steve Butterworth**

Branch President

**Graham Lorrain**

Branch Secretary

**Nick Townsend**

Branch Assistant Secretary

I, Graham Lorrain, being the Branch Secretary of the CWU/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 20<sup>th</sup> June 2012.
- That the concise report, was provided to members on the 21<sup>st</sup> June 2012, by post to the normal mailing list of work locations, depots plus posted on the Branch website at [www.cepua-sant.com.au](http://www.cepua-sant.com.au)
- The following motion was carried at the Branch Committee of Management meeting held on the 11<sup>th</sup> July 2012 –

“The Branch Committee of Management confirms that the Branch Secretary did table signed copies of both the ‘Concise Financial Statement’ and the ‘Full Financial Statement’ for the 2011-2012 Financial Year at its meeting held on the 11<sup>th</sup> July 2012.

Graham Lorrain  
Branch Secretary

CWU SA/NT

[graham.lorrain@sant.cepua.asn.au](mailto:graham.lorrain@sant.cepua.asn.au)

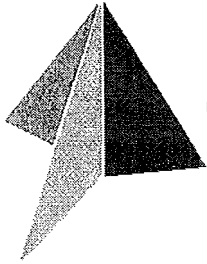
Date: 12<sup>th</sup> July 2012

A Division of the CEPU



our community

*your voice, your union.*



**CEPU**

COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

**C.E.P.U. - COMMUNICATIONS DIVISION**

**COMMUNICATIONS, ELECTRICAL AND PLUMBING UNION**

**S.A. – N.T. BRANCH**

**CONCISE FINANCIAL REPORT**

**2011 / 2012**

# 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 31<sup>st</sup> March 2012.

#### 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 (\$174761). In 2011 a deficit of (\$185279).

#### 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 31<sup>st</sup> March, 2012, the membership of the SA – NT Branch was 1888.

**6. EMPLOYEES OF THE BRANCH :**

As at the 31<sup>st</sup> March, 2012, the SA - NT Branch employed :-

Four (4) 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 31/3/2012

Steven BUTTERWORTH	Branch President	01/04/2011 – 31/03/2012
Graham Donald LORRAIN	Branch Secretary	01/04/2011 – 31/03/2012
John LEE	Branch President	01/04/2011 – 31/07/2011
Nicholas Graham TOWNSEND	Branch Assistant Secretary	01/04/2011 – 31/03/2012
Helen MACMULLEN	Branch Vice President	01/04/2011 – 31/03/2012
Anthony MOSS	Branch Vice President	01/04/2011 – 31/03/2012
Gary GILSON	Committee of Management	01/04/2011 – 31/03/2012
Frank QUAIAT	Committee of Management	01/04/2011 – 31/03/2012
Gregory DOMEIKA	Committee of Management	01/04/2011 – 31/03/2012
Lisa BAHLS	Committee of Management	01/04/2011 – 31/03/2012
Mark FINLAY	Committee of Management	01/08/2011 – 31/03/2012
Denis CAREY	Committee of Management	01/08/2011 – 31/03/2012
Steve PORTNOFF	Committee of Management	01/08/2011 – 31/03/2012
Doug BARNWELL	Committee of Management	01/08/2011 – 31/03/2012
Rasma FITCH	Committee of Management	01/08/2011 – 31/03/2012
Paul GRIFFIN	Committee of Management	01/08/2011 – 31/03/2012
Glen McDONALD	Committee of Management	01/08/2011 – 31/03/2012
Michael GILES	Committee of Management	01/04/2011 – 31/07/2011
Andrew RAMSAY	Committee of Management	01/04/2011 – 31/07/2011
Barry COLQUHOUN	Committee of Management	01/04/2011 – 31/07/2011
Michael TIPPINS	Committee of Management	01/04/2011 – 31/07/2011
Philip STAUNTON	Committee of Management	01/04/2011 – 31/07/2011
Gerard KANDELAARS	Committee of Management	01/04/2011 – 31/07/2011

Signed in accordance with the resolution of the Communications Division SA / NT Branch.

dated 20<sup>th</sup> June 2012

  
BRANCH SECRETARY.  
G. Lorrain

20 / 6 / 2012  
DATED.



**COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**  
**COMMUNICATIONS DIVISION**

**SA – NT BRANCH**

**BRANCH COMMITTEE CERTIFICATE**

**CONCISE FINANCIAL REPORT**

On the 20<sup>th</sup> June 2012 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 31<sup>st</sup> March 2012. 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: 20<sup>th</sup> June 2012

SIGNED: \_\_\_\_\_

Branch President

SIGNED: \_\_\_\_\_

Branch Vice President

DATED: \_\_\_\_\_

20/6/2012

DATED: \_\_\_\_\_

20/6/2012

**COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**  
**COMMUNICATIONS DIVISION**

**SA – NT BRANCH**

**CONCISE FINANCIAL ACCOUNTS**

**BALANCE SHEET**  
**As at 31 March 2012**

	31March 2012	31 March 2011
<b>CURRENT ASSETS</b>		
Cash & Cash equivalents	55,300	89,397
Trade & Other Receivables	15,733	13,487
Other Current Assets	10,343	7,893
<b>TOTAL CURRENT ASSETS</b>	<b>81,376</b>	<b>110,777</b>
<b>NON-CURRENT ASSETS</b>		
Financial Assets	994,984	1,105,017
Property, Plant & Equipment	1,793,656	1,741,929
<b>TOTAL NON-CURRENT ASSETS</b>	<b>2,788,640</b>	<b>2,846,946</b>
<b>TOTAL ASSETS</b>	<b>2,870,016</b>	<b>2,957,723</b>
<b>CURRENT LIABILITIES</b>		
Trade & Other Payables	43,496	75,009
Short Term Provisions	191,601	168,581
<b>TOTAL CURRENT LIABILITIES</b>	<b>235,097</b>	<b>243,590</b>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Provisions	9,829	12,782
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>9,829</b>	<b>12,782</b>
<b>TOTAL LIABILITIES</b>	<b>244,926</b>	<b>256,372</b>
<b>NET ASSETS</b>	<b>\$2,625,090</b>	<b>\$2,701,351</b>
<b>ACCUMULATED FUNDS</b>		
Reserves	1,096,667	985,242
Retained Earnings	1,528,423	1,716,109
<b>TOTAL FUNDS</b>	<b>\$2,625,090</b>	<b>\$2,701,351</b>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

**COMMUNICATIONS, ELECTRICAL & PLUMBING DIVISION**  
**COMMUNICATIONS DIVISION**

**SA – NT BRANCH**

**CONCISE FINANCIAL ACCOUNTS**

**INCOME STATEMENT**  
**For the Year Ended 31 March 2012**

	Year Ended 31/03/2012 \$	Year Ended 31/03/2011 \$
<b><u>INCOME</u></b>		
Revenues from Ordinary Activities	750,069	752,109
Other Income	<u>129,824</u>	<u>164,165</u>
<b><u>TOTAL</u></b>	<b><u>879,893</u></b>	<b><u>916,274</u></b>
<b><u>EXPENSES</u></b>		
Affiliation Fees	(12,338)	(11,061)
Audit Fees	(8,830)	(8,830)
Commission & Collection Expenses	(12,253)	(12,620)
Computer Expenses	(6,711)	(11,044)
Depreciation & Amortisation	(41,257)	(47,129)
Donations	(3,480)	(8,555)
Fringe Benefits Tax	(12,778)	(19,761)
Insurance (Inc Journey Ins)	(33,248)	(33,120)
Legal & Industrial	(10,999)	(3,443)
Light & Power	(19,292)	(16,877)
Member Recruitment	(29,819)	---
Motor Vehicle Expenses	(22,943)	(20,445)
National Office Capitation Fees	(151,805)	(153,117)
Payroll Tax	(27,376)	(30,747)
Postage	(8,706)	(7,577)
Printing & Stationery	(19,727)	(17,758)
Provision for Employee Leave	(20,067)	(598)
Rates & Taxes	(42,922)	(45,995)
Repairs & Maintenance	(11,846)	(17,189)
Salaries & Wages	(391,991)	(432,882)
Superannuation	(91,609)	(119,205)
Telephone	(18,807)	(24,003)
Travel	(27,583)	(26,143)
Welfare payments	---	(619)
Other Expenses	(28,267)	(32,835)
Deficit from Ordinary Activities attributable to members	<u>(174,761)</u>	<u>(185,279)</u>

**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 2012**

	Year Ended 31/3/12	Year Ended 31/3/11
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	\$	\$
Receipts from members	753,769	749,454
Operating Receipts	62,372	111,399
Payments to suppliers and employees	(1,028,543)	(1,050,903)
Interest received	62,756	75,419
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b><u>(149,646)</u></b>	<b><u>(114,631)</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Transfer from Investment Activities	110,033	128,876
Fixed asset purchases	(37,029)	---
Fixed Asset Sales	42,545	---
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<b><u>115,549</u></b>	<b><u>128,876</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b><u>---</u></b>	<b><u>---</u></b>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b><u>---</u></b>	<b><u>---</u></b>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>	<b><u>(34,097)</u></b>	<b><u>14,245</u></b>
<b>CASH AT THE BEGINNING OF THE FINANCIAL YEAR</b>	<b><u>89,397</u></b>	<b><u>75,152</u></b>
<b>CASH AT THE END OF THE FINANCIAL YEAR</b>	<b><u>\$55,300</u></b>	<b><u>\$89,397</u></b>

**STATEMENT OF CHANGES IN FUNDS**  
**For the year ended 31<sup>st</sup> March 2012**

	31/3/12	Surplus / Deficit	31/3/11
<b>RETAINED SURPLUS</b>			
Balance	<u>1,528,423</u>	<u>(187,686)</u>	<u>1,716,109</u>
<b>RESERVES</b>			
<b>ASSET REVALUATION RESERVE</b>			
Balance	750,822	98,500	652,322
<b>SPECIAL FUND</b>			
Balance	304,998	14,925	290,073
<b>DEATH BENEFIT RESERVE</b>			
Balance	<u>40,847</u>	<u>(2,000)</u>	<u>42,847</u>
<b>TOTAL RESERVES</b>	<b><u>1,096,667</u></b>	<b><u>111,425</u></b>	<b><u>985,242</u></b>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

**COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**  
**COMMUNICATIONS DIVISION**

**SA – NT BRANCH**

**CONCISE FINANCIAL REPORT**  
**For The Year Ended 31 March 2012**

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 2012, 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 2012. 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 2012. 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 the for 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.

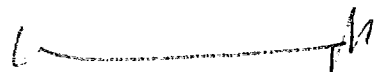
**Independence**

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 2012 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 20<sup>th</sup> day of June 2012

**COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**  
**COMMUNICATIONS DIVISION**

**SA – NT BRANCH**

**CONCISE FINANCIAL ACCOUNTS**

**FINANCIAL REPORT**  
**For The Year Ended 31 March 2011**

**DISCUSSION AND ANALYSIS**

The Deficit of \$174761 has been funded in part by withdrawal of cash from the CPS Credit Union. Included in the deficit is the non cash item depreciation \$41257 and an amount of \$29819 paid for recruitment of new members. The latter has not resulted in an increase in membership contributions for the year.

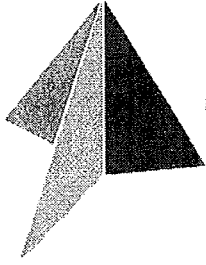
The Union has continued to carry out a retirement and succession training programme of officials.

**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.



**CEPU**

COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

**C.E.P.U. - COMMUNICATIONS DIVISION**

**COMMUNICATIONS, ELECTRICAL AND PLUMBING UNION**

**S.A. – N.T. BRANCH**

**2011 / 2012**

**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 31<sup>st</sup> March 2012.

**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;
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- 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 (\$174,761). In 2011 a (deficit) of (\$185,279).

**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 31<sup>st</sup> March, 2012, the membership of the SA – NT Branch was 1888.

**6. EMPLOYEES OF THE BRANCH :**

As at the 31<sup>st</sup> March, 2012, the SA - NT Branch employed :-

Four (4) 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 31/3/12 :-

Steven BUTTERWORTH	Branch President	01/04/2011 – 31/03/2012
Graham Donald LORRAIN	Branch Secretary	01/04/2011 – 31/03/2012
John LEE	Branch President	01/04/2011 – 31/07/2011
Nicholas Graham TOWNSEND	Branch Assistant Secretary	01/04/2011 – 31/03/2012
Helen MACMULLEN	Branch Vice President	01/04/2011 – 31/03/2012
Anthony MOSS	Branch Vice President	01/04/2011 – 31/03/2012
Gary GILSON	Committee of Management	01/04/2011 – 31/03/2012
Frank QUAIAT	Committee of Management	01/04/2011 – 31/03/2012
Gregory DOMEIKA	Committee of Management	01/04/2011 – 31/03/2012
Lisa BAHLS	Committee of Management	01/04/2011 – 31/03/2012
Mark FINLAY	Committee of Management	01/08/2011 – 31/03/2012
Denis CAREY	Committee of Management	01/08/2011 – 31/03/2012
Steve PORTNOFF	Committee of Management	01/08/2011 – 31/03/2012
Doug BARNWELL	Committee of Management	01/08/2011 – 31/03/2012
Rasma FITCH	Committee of Management	01/08/2011 – 31/03/2012
Paul GRIFFIN	Committee of Management	01/08/2011 – 31/03/2012
Glen McDONALD	Committee of Management	01/08/2011 – 31/03/2012
Michael GILES	Committee of Management	01/04/2011 – 31/07/2011
Andrew RAMSAY	Committee of Management	01/04/2011 – 31/07/2011
Barry COLQUHOUN	Committee of Management	01/04/2011 – 31/07/2011
Michael TIPPINS	Committee of Management	01/04/2011 – 31/07/2011
Philip STAUNTON	Committee of Management	01/04/2011 – 31/07/2011
Gerard KANDELAARS	Committee of Management	01/04/2011 – 31/07/2011

Signed in accordance with the resolution of the Communications Division SA / NT Branch.  
dated 20<sup>th</sup> June 2012

  
BRANCH SECRETARY.  
G. Lorrain

20/6 / 2012  
DATED.

**COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**  
**COMMUNICATIONS DIVISION**

**SA – NT BRANCH**


**COMMITTEE OF MANAGEMENT CERTIFICATE**

On the 20<sup>th</sup> June 2012 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 31<sup>st</sup> March 2012. 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: 20<sup>th</sup> June 2012

SIGNED:

  
Branch President

SIGNED:

  
Branch Vice President

DATED:

20/6/2012

DATED:

20/6/2012

**COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**  
**COMMUNICATIONS DIVISION**

**SA – NT BRANCH**

**BALANCE SHEET**  
**As at 31 March 2012**

	NOTE	31March 2012	31 March 2011
<b>CURRENT ASSETS</b>			
Cash & Cash equivalents	3	55,300	89,397
Trade & Other Receivables	4	15,733	13,487
Other Current Assets	5	<u>10,343</u>	<u>7,893</u>
<b>TOTAL CURRENT ASSETS</b>		<b><u>81,376</u></b>	<b><u>110,777</u></b>
<b>NON-CURRENT ASSETS</b>			
Financial Assets	6	994,984	1,105,017
Property, Plant & Equipment	7	<u>1,793,656</u>	<u>1,741,929</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<b><u>2,788,640</u></b>	<b><u>2,846,946</u></b>
<b>TOTAL ASSETS</b>		<b><u>2,870,016</u></b>	<b><u>2,957,723</u></b>
<b>CURRENT LIABILITIES</b>			
Trade & Other Payables	8	43,496	75,009
Short Term Provisions	9	<u>191,601</u>	<u>168,581</u>
<b>TOTAL CURRENT LIABILITIES</b>		<b><u>235,097</u></b>	<b><u>243,590</u></b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Provisions	9	<u>9,829</u>	<u>12,782</u>
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b><u>9,829</u></b>	<b><u>12,782</u></b>
<b>TOTAL LIABILITIES</b>		<b><u>244,926</u></b>	<b><u>256,372</u></b>
<b>NET ASSETS</b>		<b><u>\$2,625,090</u></b>	<b><u>\$2,701,351</u></b>
<b>ACCUMULATED FUNDS</b>			
Reserves		1,096,667	985,242
Retained Earnings		<u>1,528,423</u>	<u>1,716,109</u>
<b>TOTAL FUNDS</b>		<b><u>\$2,625,090</u></b>	<b><u>\$2,701,351</u></b>

**COMMUNICATIONS, ELECTRICAL & PLUMBING DIVISION**  
**COMMUNICATIONS DIVISION**

**SA – NT BRANCH**

**INCOME STATEMENT**  
**For the Year Ended 31 March 2012**

	NOTE	Year Ended 31/03/2012 \$	Year Ended 31/03/2011 \$
<b><u>INCOME</u></b>			
Revenues from Ordinary Activities		750,069	752,109
Other Income	(10)	<u>129,824</u>	<u>164,165</u>
<b><u>TOTAL</u></b>		<b><u>879,893</u></b>	<b><u>916,274</u></b>
<b><u>EXPENSES</u></b>			
Affiliation Fees	(11)	(12,338)	(11,061)
Audit Fees		(8,830)	(8,830)
Commission & Collection Expenses	(12)	(12,253)	(12,620)
Computer Expenses		(6,711)	(11,044)
Depreciation & Amortisation		(41,257)	(47,129)
Donations	(13)	(3,480)	(8,555)
Fringe Benefits Tax		(12,778)	(19,761)
Insurance (Inc Journey Ins)		(33,248)	(33,120)
Legal & Industrial		(10,999)	(3,443)
Light & Power		(19,292)	(16,877)
Member Recruitment		(29,819)	---
Motor Vehicle Expenses		(22,943)	(20,445)
National Office Capitation Fees		(151,805)	(153,117)
Payroll Tax		(27,376)	(30,747)
Postage		(8,706)	(7,577)
Printing & Stationery		(19,727)	(17,758)
Provision for Employee Leave		(20,067)	(598)
Rates & Taxes		(42,922)	(45,995)
Repairs & Maintenance		(11,846)	(17,189)
Salaries & Wages	(14)	(391,991)	(432,882)
Superannuation	(14)	(91,609)	(119,205)
Telephone		(18,807)	(24,003)
Travel		(27,583)	(26,143)
Welfare payments		---	(619)
Other Expenses		(28,267)	(32,835)
Deficit from Ordinary Activities attributable to members		<u>(174,761)</u>	<u>(185,279)</u>

**COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**  
**COMMUNICATIONS DIVISION**

**SA – NT BRANCH**

**STATEMENT OF CASH FLOWS**  
**For The Year Ended 31 March 2012**

	Year Ended 31/3/12	Year Ended 31/3/11
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	\$	\$
Receipts from members	753,769	749,454
Operating Receipts	62,372	111,399
Payments to suppliers and employees	(1,028,543)	(1,050,903)
Interest received	62,756	75,419
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>2(b) <u>(149,646)</u></b>	<b><u>(114,631)</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Transfer from Investment Activities	110,033	128,876
Fixed asset purchases	(37,029)	---
Fixed Asset Sales	42,545	---
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<b><u>115,549</u></b>	<b><u>128,876</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b><u>---</u></b>	<b><u>---</u></b>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b><u>---</u></b>	<b><u>---</u></b>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>	<b><u>(34,097)</u></b>	<b><u>14,245</u></b>
<b>CASH AT THE BEGINNING OF THE FINANCIAL YEAR</b>	<b><u>89,397</u></b>	<b><u>75,152</u></b>
<b>CASH AT THE END OF THE FINANCIAL YEAR</b>	<b>2(a) <u>\$55,300</u></b>	<b><u>\$89,397</u></b>

**STATEMENT OF CHANGES IN FUNDS**  
**For the year ended 31<sup>st</sup> March 2012**

	31/3/12	Surplus / Deficit	31/3/11
<b>RETAINED SURPLUS</b>			
Balance	<u>1,528,423</u>	<u>(187,686)</u>	<u>1,716,109</u>
<b>RESERVES</b>			
<b>ASSET REVALUATION RESERVE</b>			
Balance	750,822	98,500	652,322
<b>SPECIAL FUND</b>			
Balance	304,998	14,925	290,073
<b>DEATH BENEFIT RESERVE</b>			
Balance	<u>40,847</u>	<u>(2,000)</u>	<u>42,847</u>
<b>TOTAL RESERVES</b>	<b><u>1,096,667</u></b>	<b><u>111,425</u></b>	<b><u>985,242</u></b>

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 2012**

**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 2012**

**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:

	<b>2012</b>	<b>2011</b>
	\$	\$
Cash on Hand	500	500
Cash at Bank	54,800	88,897
<b>2(a)</b>	<b>\$55,300</b>	<b>\$89,397</b>

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

Profit (Loss) from Ordinary Activities	(187,686)	(198,565)
Profit on Special Fund	14,925	16,286
Deficit on Welfare Fund	---	---
Deficit on Death Benefit Fund	(2,000)	(3,000)
 <i>Non-Cash flows in profit from ordinary activities:</i>		
- Depreciation	41,257	47,129
- Depreciation Recouped	---	---
	(133,504)	(138,150)
 <i>Change in Assets and Liabilities:</i>		
Decrease/(Increase) in Receivables	(2,246)	14,019
Decrease/(Increase) in Other Assets	(2,450)	8,634
(Decrease)/Increase in Payables	(35,213)	2,923
(Decrease)/Increase in Contributions in Advance	3,700	(2,655)
Increase/(Decrease) in Provisions	20,067	598
<b>Cash Flows from Operations</b>	<b>\$149,646</b>	<b>\$(114,631)</b>

**COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**  
**COMMUNICATIONS DIVISION**

**SA – NT BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**For the Year Ended 31 March 2012**

	31 March 12	31 March 11
<b>NOTE 3. CASH</b>		
Commonwealth Bank Cheque Accounts	33,994	68,087
People's Choice CU Account	20,806	20,810
Petty Cash	500	500
	<u>55,300</u>	<u>89,397</u>
	..	
<b>NOTE 4. RECEIVABLES</b>		
Rent, Reimbursements & Fees	15,733	13,487
	<u>15,733</u>	<u>13,487</u>
<b>NOTE 5. OTHER</b>		
Accrued Interest	10,343	7,893
	<u>10,343</u>	<u>7,893</u>
<b>NOTE 6. INVESTMENTS</b>		
Building Fund - CPS Credit Union	315,488	315,488
Leave Fund – CPS Credit Union	356,910	438,979
Car Replacement Fund – CPSCU	55,342	101,324
Death Benefits Fund- CPSCU	8,324	7,754
Special Fund – People's Choice Credit Union	258,920	241,472
	<u>994,984</u>	<u>1,105,017</u>
<b>NOTE 7. PROPERTY, PLANT &amp; EQUIPMENT</b>		
Land & Building- Hurtle Square at Independent Valuation 24/8/11 (see below)	1,773,000	1,674,500
Deduct Accumulated Depreciation	<u>(49,500)</u>	<u>37,125</u>
	<u>1,723,500</u>	<u>1,637,375</u>
Office Furniture & Equipment	102,369	348,960
Deduct Accumulated Depreciation	<u>(95,638)</u>	<u>336,691</u>
	<u>6,731</u>	<u>12,269</u>
Motor Vehicles at Cost	108,805	150,626
Deduct Accumulated Depreciation	<u>(45,380)</u>	<u>58,341</u>
	<u>63,425</u>	<u>92,285</u>
	<u>1,793,656</u>	<u>1,741,929</u>
	<u><u>1,793,656</u></u>	<u><u>1,741,929</u></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 2012**

**LAND & BUILDINGS**

1. At 31/03/12 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 24/8/11 by Heron Todd White (SA) Pty Ltd, Certified Practising Valuer.

<b>NOTE 8. CREDITORS &amp; BORROWINGS</b>	<b>2012</b>	<b>2011</b>
Unsecured Liabilities		
Trade Creditors & Accruals	11,542	17,899
Payroll Liabilities	6,142	9,355
GST Liabilities	1,783	8,774
CEPU Divisional Office	13,396	29,626
Contributions in Advance	10,633	9,355
	<u>43,496</u>	<u>75,009</u>
<b>NOTE 9. PROVISIONS</b>		
<b>SHORT TERM PROVISIONS</b>		
Provisions for Annual Leave	78,614	68,413
Provisions for Sick Leave	44,200	44,200
Provisions for Long Service Leave	68,787	55,968
	<u>191,601</u>	<u>168,581</u>
<b>LONG TERM PROVISIONS</b>		
Provision for Long Service Leave	<u>9,829</u>	<u>12,782</u>
<b>NOTE 10. OTHER INCOME</b>		
Interest	65,206	66,785
Rent	49,455	46,780
Fees	15,163	50,000
Donations Welfare Fund	---	600
	<u>129,824</u>	<u>164,165</u>
<b>NOTE 11. AFFILIATION FEES</b>		
ALP (SA & NT)	7,787	8,531
Unions SA	4,551	2,530
	<u>12,338</u>	<u>11,061</u>
<b>NOTE 12. COMMISSION &amp; COLLECTION EXPENSES</b>		
Employers	9,677	9,784
Bank	2,576	2,836
	<u>12,253</u>	<u>12,620</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 2012**

	31 March 2012	31 March 2011
	\$	\$
<b>NOTE 13. DONATIONS</b>		
National Office for ALP	---	7,730
Fundraiser for Darwin Member	3,000	---
Other	480	825
	<u>3,480</u>	<u>8,555</u>
<b>NOTE 14. EMPLOYEE BENEFITS</b>		
<b>SALARY &amp; WAGES</b>		
Officials	309,107	336,017
Other Staff	82,884	96,865
	<u>391,991</u>	<u>432,882</u>
<b>SUPERANNUATION</b>		
Officials	77,500	105,742
Other Staff	14,109	13,463
	<u>91,609</u>	<u>119,205</u>
<b>FRINGE BENEFITS</b>		
Officials	49,990	71,272
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, 2012.

**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 2012 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 20.6.12