

20th August 2013

Mr. Stephen Kellett
Fair Work Australia
Level 8 Terrace Tower
80 William Street
East Sydney NSW 2011



Dear Mr Kellett,

Please find enclosed our designated officer's certificate and the full and concise financial reports. No separate donations statement is enclosed as we had no donations in excess of \$1000 dollars.

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

Yours sincerely

Graham Lorrain
Branch Secretary
CWU SA/NT

graham.lorrain@sant.cepunsa.asn.au



Designated Officers Certificate or other Authorised Officer

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

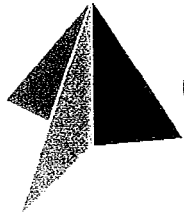
- That the documents lodged herewith are copies of the full report, and concise report.
- That the full report was presented to a meeting of the Branch Committee of Management of the reporting unit on the 17th July 2013.
- That the concise report, was provided to members on the 19th July 2013, by post to the normal mailing list of work locations, depots plus posted on the Branch website at www.cepunsa.com.au
- The following motion was carried at the Branch Committee of Management meeting held on the 14th August 2013 –

"The Branch Committee of Management confirms that the Branch Secretary did table signed copies of both the 'Concise Financial Report' and the 'Full Financial Report' for the 2012-2013 Financial year at its meeting held on the 14th August 2013"

Graham Lorrain
Branch Secretary
CWU SA/NT

graham.lorrain@sant.cepunsa.asn.au

Date: 20th August 2013



CEPU

COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION

C.E.P.U. - COMMUNICATIONS DIVISION

COMMUNICATIONS, ELECTRICAL AND PLUMBING UNION

S.A. – N.T. BRANCH

FINANCIAL REPORT

2012 / 2013

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

BRANCH COMMITTEE OF MANAGEMENT

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 2013.

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 (\$239,558). In 2012 a deficit of (\$174,761).

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 :

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, 2013, the membership of the SA – NT Branch was 2,024.

6. EMPLOYEES OF THE BRANCH :

As at the 31st March 2013, the SA - NT Branch employed :-

- Four (4) Full Time employees,
- One (1) Casual employee.

7. BRANCH COMMITTEE OF MANAGEMENT :

The following persons were members of the SA – NT Branch Committee of Management for the year ended 31/03/2013

Steven BUTTERWORTH	Branch President	01/04/2012 – 31/03/2013
Graham LORRAIN	Branch Secretary	01/04/2012 – 31/03/2013
Nicholas TOWNSEND	Branch Assistant Secretary	01/04/2012 – 31/03/2013
Helen MACMULLEN	Branch Vice President	01/04/2012 – 31/03/2013
Anthony MOSS	Branch Vice President	01/04/2012 – 31/03/2013
Gary GILSON	Committee of Management	01/04/2012 – 31/03/2013
Frank QUAIAT	Committee of Management	01/04/2012 – 31/03/2013
Gregory DOMEIKA	Committee of Management	01/04/2012 – 31/03/2013
Lisa BAHLS	Committee of Management	01/04/2012 – 31/03/2013
Mark FINLAY	Committee of Management	01/04/2012 – 31/03/2013
Denis CAREY	Committee of Management	01/04/2012 – 31/03/2013
Steve PORTNOFF	Committee of Management	01/04/2012 – 31/03/2013
Doug BARNWELL	Committee of Management	01/04/2012 – 31/03/2013
Rasma FITCH	Committee of Management	01/04/2012 – 31/03/2013
Paul GRIFFIN	Committee of Management	01/04/2012 – 31/03/2013
Glen McDONALD	Committee of Management	01/04/2012 – 31/03/2013
Peter LAWRENCE	Committee of Management	01/04/2012 – 31/03/2013
BLAYNE LAGRUTTA	Committee of Management	01/04/2012 – 31/03/2013

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

dated 17th July 2013


BRANCH SECRETARY.
G. Lorrain

17.7 / 2013
DATED

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

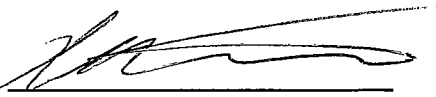
SA – NT BRANCH

COMMITTEE OF MANAGEMENT CERTIFICATE

On the 17th July 2013 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 2013. 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
- (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: 17th July 2013

SIGNED: 
Branch President

SIGNED: 
Branch Vice President

DATED: 17/7/2013

DATED: 17/7/2013.

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

BALANCE SHEET
AS AT 31 MARCH 2013

	NOTE	31 March 2013	31 March 2012
CURRENT ASSETS			
Cash & Cash equivalents	3	87,000	55,300
Trade & Other Receivables	4	24,112	15,733
Other Current Assets	5	28,972	10,343
TOTAL CURRENT ASSETS		140,084	81,376
NON-CURRENT ASSETS			
Financial Assets	6	753,140	994,984
Property, Plant & Equipment	7	1,775,861	1,793,656
TOTAL NON-CURRENT ASSETS		2,529,001	2,788,640
TOTAL ASSETS		2,669,085	2,870,016
CURRENT LIABILITIES			
Trade & Other Payables	8	37,271	43,496
Short Term Provisions	9	214,507	191,601
TOTAL CURRENT LIABILITIES		251,779	235,097
NON-CURRENT LIABILITIES			
Long Term Provisions	9	31,776	9,829
TOTAL NON-CURRENT LIABILITIES		31,776	9,829
TOTAL LIABILITIES		283,554	244,926
NET ASSETS		2,385,531	2,625,090
ACCUMULATED FUNDS			
Reserves		1,096,667	1,096,667
Retained Earnings		1,288,864	1,528,423
TOTAL FUNDS		2,385,531	2,625,090

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

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2013

	NOTE	Year Ended 31 March 2013 \$	Year Ended 31 March 2012 \$
Revenues from Ordinary Activities		713,550	750,069
Other Income	10	122,754	129,824
Loss on Sale of Assets		(209)	-
TOTAL		836,096	879,893
<u>EXPENSES</u>			
Affiliation Fees	11	11,923	12,338
Audit Fees		8,830	8,830
Bank charges		1,918	-
Cleaning		12,691	-
Commission & Collection Expenses	12	11,781	12,253
Computer Expenses		6,250	6,711
Depreciation & Amortisation		35,355	41,257
Donations	13	480	3,480
Fringe Benefits Tax		9,309	12,778
Insurance (Inc Journey Ins)		34,781	33,248
Legal & Industrial		5,895	10,999
Light & Power		22,490	19,292
Member Recruitment		-	29,819
Motor Vehicle Expenses		20,836	22,943
National Office Capitation Fees		226,170	151,805
Payroll Tax		24,554	27,376
Postage		6,711	8,706
Printing & Stationery		27,345	19,727
Provision for Employee Leave		44,853	20,067
Rates & Taxes		44,747	42,922
Repairs & Maintenance		6,303	11,846
Salaries & Wages	14	382,589	391,991
Sundry Expenses		23,541	28,267
Superannuation	14	66,518	91,609
Telephone		13,992	18,807
Travel		20,557	27,583
Workcover		5,236	-
TOTAL		1,075,653	1,054,654
Deficit from Ordinary Activities attributable to members		(239,558)	(174,761)

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 FLOW
FOR THE YEAR ENDED 31 MARCH 2013

	Year Ended 31 March 2013 \$	Year Ended 31 March 2012 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	711,699	753,769
Operating Receipts	69,328	62,372
Payments to suppliers and employees	(1,021,700)	(1,028,543)
Interest received	48,299	62,756
NET CASH PROVIDED BY OPERATING ACTIVITIES	2(b) (192,374)	(149,646)
CASH FLOWS FROM INVESTING ACTIVITIES		
Transfer from Investment Activities	241,844	110,033
Fixed asset purchases	(17,770)	(37,029)
Fixed Asset Sales	-	42,545
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	224,074	115,549
CASH FLOWS FROM FINANCING ACTIVITIES	-	-
NET CASH USED IN FINANCING ACTIVITIES	-	-
NET INCREASE (DECREASE) IN CASH HELD	31,700	(34,097)
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	\$ 55,300	89,397
CASH AT THE END OF THE FINANCIAL YEAR	2(a) \$ 87,000	\$ 55,300

STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31ST MARCH 2013

	31 March 2013	Surplus/Deficit	31 March 2012
RETAINED SURPLUS			
Balance	1,288,864	(239,559)	1,528,423
RESERVES			
ASSET REVALUATION RESERVE			
Balance	750,822	-	750,822
SPECIAL FUND			
Balance	304,998	-	304,998
DEATH BENEFIT RESERVE			
Balance	40,847	-	40,847
TOTAL RESERVES	1,096,667	-	1,096,667

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 2013

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 2013

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:

	31 March 2013	31 March 2012
	\$	\$
Cash on Hand	500	500
Cash at Bank	86,500	54,800
2(a)	87,000	55,300

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

Profit (Loss) from Ordinary Activities	(239,558)	(187,686)
Profit on Special Fund	-	14,925
Deficit on Welfare Fund	-	-
Deficit on Death Benefit Fund	-	(2,000)
<i>Non-Cash flows in profit from ordinary activities:</i>		
- Depreciation	35,355	41,257
- Loss on sale of fixed assets	209	-
	<u>(203,994)</u>	<u>(133,504)</u>
<i>Change in Assets and Liabilities:</i>		
Decrease/(Increase) in Receivables	(8,379)	(2,246)
Decrease/(Increase) in Other Assets	(18,629)	(2,450)
(Decrease)/Increase in Payables	(6,225)	(31,513)
Increase/(Decrease) in Provisions	44,853	20,067
Cash Flows from Operations	2(b) (192,374)	(149,646)

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

	31 March 2013	31 March 2012
NOTE 3. CASH		
Commonwealth Bank Cheque Accounts	65,684	33,994
People's Choice CU Account	20,816	20,806
Petty Cash	500	500
	<u>87,000</u>	<u>55,300</u>
NOTE 4. RECEIVABLES		
Rent, Reimbursements & Fees	24,112	15,733
	<u>24,112</u>	<u>15,733</u>
NOTE 5. OTHER		
Prepayments	9,503	-
GST Refundable	7,660	-
Accrued Interest	11,808	10,343
	<u>28,971</u>	<u>10,343</u>
NOTE 6. INVESTMENTS		
Building Fund - CPS Credit Union	196,117	315,488
Leave Fund – CPS Credit Union	324,298	356,910
Car Replacement Fund – CPSCU	57,767	55,342
Death Benefits Fund- CPSCU	8,744	8,324
Special Fund – People's Choice Credit Union	166,214	258,920
	<u>753,140</u>	<u>994,984</u>
NOTE 7. PROPERTY, PLANT & EQUIPMENT		
Land & Building- Hurtle Square at Independent Valuation 24/8/11 (see below)	1,773,000	1,773,000
Deduct Accumulated Depreciation	(61,875)	(49,500)
	<u>1,711,125</u>	<u>1,723,500</u>
Office Furniture & Equipment	100,774	102,369
Deduct Accumulated Depreciation	(83,610)	(95,638)
	<u>17,164</u>	<u>6,731</u>
Motor Vehicles at Cost	108,805	108,805
Deduct Accumulated Depreciation	(61,233)	(45,380)
	<u>47,572</u>	<u>63,425</u>
	<u>1,775,861</u>	<u>1,793,656</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 2013

LAND & BUILDINGS

1. At 31/03/13 the Land and Buildings are in the name of "Australian Telecommunications Employees Association Australian Postal and Telecommunications Union..... of Level 9, 365 Queen Street, Melbourne VIC 3000"
2. For Financial reporting purposes the Land & Buildings are shown as an asset of the SA - NT Branch.
3. **Valuation:** The Property was last valued on 24/8/11 by Heron Todd White (SA) Pty Ltd, Certified Practising Valuer

NOTE 8. CREDITORS & BORROWINGS

	31 March 2013	31 March 2012
Unsecured Liabilities		
Trade Creditors & Accruals	12,522	11,542
Payroll Liabilities	7,359	6,142
GST Liabilities	-	1,783
CEPU Divisional Office	11,853	13,396
Contributions in Advance	5,538	10,633
	<u>37,271</u>	<u>43,496</u>

NOTE 9. PROVISIONS

SHORT TERM PROVISIONS

Provisions for Annual Leave	109,575	78,614
Provisions for Sick Leave	51,550	44,200
Provisions for Long Service Leave	53,382	68,787
	<u>214,507</u>	<u>191,601</u>

LONG TERM PROVISIONS

Provision for Long Service Leave	<u>31,776</u>	<u>9,829</u>
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NOTE 10. OTHER INCOME

Interest	49,764	65,206
Rent	45,818	49,455
Fees	13,906	15,163
Government Grants	13,266	-
	<u>122,754</u>	<u>129,824</u>

NOTE 11. AFFILIATION FEES

ALP (SA & NT)	9,203	7,787
Unions SA	2,720	4,551
	<u>11,923</u>	<u>12,338</u>

NOTE 12. COMMISSION & COLLECTION EXPENSES

Employers	9,291	9,677
Bank	2,490	2,576
	<u>11,781</u>	<u>12,253</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 2013

NOTE 13. DONATIONS

	31 March 2013	31 March 2012
Fundraiser for Darwin Member	-	3,000
Other	480	480
	<u>480</u>	<u>3,480</u>

NOTE 14. EMPLOYEE BENEFITS

SALARY & WAGES

Officials	282,907	309,107
Other Staff	99,682	82,884
	<u>382,589</u>	<u>391,991</u>

SUPERANNUATION

Officials	55,282	77,500
Other Staff	11,236	14,109
	<u>66,518</u>	<u>91,609</u>

FRINGE BENEFITS

Officials	38,498	49,990
Other Staff	-	-
	<u>38,498</u>	<u>49,990</u>

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, 2013.

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.

Auditors 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.

Auditors 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 2013 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).

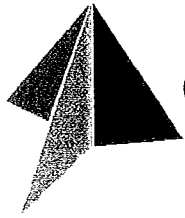
360 PRIVATE PTY LTD


R.J. ZADOW

REGISTERED AUDITOR FCA BBus(Acc) FCA Dip Fin Plan FTIA CPA TEP

1/170 Greenhill Road, PARKSIDE

DATED



CEPU

COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION

C.E.P.U. - COMMUNICATIONS DIVISION

COMMUNICATIONS, ELECTRICAL AND PLUMBING UNION

S.A. – N.T. BRANCH

CONCISE FINANCIAL REPORT

2012 / 2013

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

BRANCH COMMITTEE CERTIFICATE

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 2013.

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 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 (\$239,558). In 2012 a deficit of (\$174,761).

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 :

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, 2013, the membership of the SA – NT Branch was 2,024.

6. EMPLOYEES OF THE BRANCH :

As at the 31st March 2013, the SA - NT Branch employed :-

- Four (4) Full Time employees,
- One (1) Casual employee.


7. BRANCH COMMITTEE OF MANAGEMENT :

The following persons were members of the SA – NT Branch Committee of Management for the year ended 31/03/2013

Steven BUTTERWORTH	Branch President	01/04/2012 – 31/03/2013
Graham LORRAIN	Branch Secretary	01/04/2012 – 31/03/2013
Nicholas TOWNSEND	Branch Assistant Secretary	01/04/2012 – 31/03/2013
Helen MACMULLEN	Branch Vice President	01/04/2012 – 31/03/2013
Anthony MOSS	Branch Vice President	01/04/2012 – 31/03/2013
Gary GILSON	Committee of Management	01/04/2012 – 31/03/2013
Frank QUAIAT	Committee of Management	01/04/2012 – 31/03/2013
Gregory DOMEIKA	Committee of Management	01/04/2012 – 31/03/2013
Lisa BAHLS	Committee of Management	01/04/2012 – 31/03/2013
Mark FINLAY	Committee of Management	01/04/2012 – 31/03/2013
Denis CAREY	Committee of Management	01/04/2012 – 31/03/2013
Steve PORTNOFF	Committee of Management	01/04/2012 – 31/03/2013
Doug BARNWELL	Committee of Management	01/04/2012 – 31/03/2013
Rasma FITCH	Committee of Management	01/04/2012 – 31/03/2013
Paul GRIFFIN	Committee of Management	01/04/2012 – 31/03/2013
Glen McDONALD	Committee of Management	01/04/2012 – 31/03/2013
Peter LAWRENCE	Committee of Management	01/04/2012 – 31/03/2013
BLAYNE LAGRUTTA	Committee of Management	01/04/2012 – 31/03/2013

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

dated 17th July 2013



BRANCH SECRETARY.
G. Lorrain

17.7 2013
DATED

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

BRANCH COMMITTEE CERTIFICATE

CONCISE FINANCIAL REPORT

On the 17th July 2013 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 2013. 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
- (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: 17th July 2013

SIGNED: _____

Branch President

SIGNED: _____

Branch Vice President

DATED: 17/7/2013

DATED: 17/7/2013

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

CONCISE FINANCIAL ACCOUNTS

BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2013

	31 March 2013	31 March 2012
CURRENT ASSETS		
Cash & Cash equivalents	87,000	55,300
Trade & Other Receivables	24,112	15,733
Other Current Assets	28,972	10,343
TOTAL CURRENT ASSETS	<u>140,084</u>	<u>81,376</u>
 NON-CURRENT ASSETS		
Financial Assets	753,140	994,984
Property, Plant & Equipment	1,775,861	1,793,656
TOTAL NON-CURRENT ASSETS	<u>2,529,001</u>	<u>2,788,640</u>
TOTAL ASSETS	<u>2,669,085</u>	<u>2,870,016</u>
 CURRENT LIABILITIES		
Trade & Other Payables	37,271	43,496
Short Term Provisions	214,507	191,601
TOTAL CURRENT LIABILITIES	<u>251,779</u>	<u>235,097</u>
 NON-CURRENT LIABILITIES		
Long Term Provisions	31,776	9,829
TOTAL NON-CURRENT LIABILITIES	<u>31,776</u>	<u>9,829</u>
TOTAL LIABILITIES	<u>283,554</u>	<u>244,926</u>
 NET ASSETS	<u>2,385,531</u>	<u>2,625,090</u>
 ACCUMULATED FUNDS		
Reserves	1,096,667	1,096,667
Retained Earnings	1,288,864	1,528,423
TOTAL FUNDS	<u>2,385,531</u>	<u>2,625,090</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

CONCISE FINANCIAL ACCOUNTS

INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2013

	Year Ended 31 March 2013 \$	Year Ended 31 March 2012 \$
Revenues from Ordinary Activities	713,550	750,069
Other Income	122,754	129,824
Loss on Sale of Assets	(209)	-
TOTAL	836,096	879,893
<u>EXPENSES</u>		
Affiliation Fees	11,923	12,338
Audit Fees	8,830	8,830
Bank charges	1,918	-
Cleaning	12,691	-
Commission & Collection Expenses	11,781	12,253
Computer Expenses	6,250	6,711
Depreciation & Amortisation	35,355	41,257
Donations	480	3,480
Fringe Benefits Tax	9,309	12,778
Insurance (Inc Journey Ins)	34,781	33,248
Legal & Industrial	5,895	10,999
Light & Power	22,490	19,292
Member Recruitment	-	29,819
Motor Vehicle Expenses	20,836	22,943
National Office Capitation Fees	226,170	151,805
Payroll Tax	24,554	27,376
Postage	6,711	8,706
Printing & Stationery	27,345	19,727
Provision for Employee Leave	44,853	20,067
Rates & Taxes	44,747	42,922
Repairs & Maintenance	6,303	11,846
Salaries & Wages	382,589	391,991
Sundry Expenses	23,541	28,267
Superannuation	66,518	91,609
Telephone	13,992	18,807
Travel	20,557	27,583
Workcover	5,236	-
TOTAL	1,075,653	1,054,654
Deficit from Ordinary Activities attributable to members	(239,558)	(174,761)

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

CONCISE FINANCIAL ACCOUNTS

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31 MARCH 2013

	Year Ended 31 March 2013 \$	Year Ended 31 March 2012 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	711,699	753,769
Operating Receipts	69,328	62,372
Payments to suppliers and employees	(1,021,700)	(1,028,543)
Interest received	48,299	62,756
NET CASH PROVIDED BY OPERATING ACTIVITIES	(192,374)	(149,646)
CASH FLOWS FROM INVESTING ACTIVITIES		
Transfer from Investment Activities	241,844	110,033
Fixed asset purchases	(17,770)	(37,029)
Fixed Asset Sales	-	42,545
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	224,074	115,549
CASH FLOWS FROM FINANCING ACTIVITIES	-	-
NET CASH USED IN FINANCING ACTIVITIES	-	-
NET INCREASE (DECREASE) IN CASH HELD	31,700	(34,097)
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	\$ 55,300	\$ 89,397
CASH AT THE END OF THE FINANCIAL YEAR	\$ 87,000	\$ 55,300

STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31ST MARCH 2013

	31 March 2013	Surplus/Deficit	31 March 2012
RETAINED SURPLUS			
Balance	1,288,864	(239,559)	1,528,423
RESERVES			
ASSET REVALUATION RESERVE			
Balance	750,822	-	750,822
SPECIAL FUND			
Balance	304,998	-	304,998
DEATH BENEFIT RESERVE			
Balance	40,847	-	40,847
TOTAL RESERVES	1,096,667	-	1,096,667

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 31ST MARCH 2013

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 2013, 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 2013. 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 2013. 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.

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2013

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 2013 complies with Accounting Standard AASB 1039: Concise Financial Reports. and the requirements of the Fair Work (R.O.) Act 2009.

Name of Firm:

360 Private Pty Ltd

360 Private Pty Ltd

Name of Partner

R.J. Zadow

Robert Zadow

Address:

LEVEL 1, 170 GREENHILL ROAD, PARKSIDE SA 5063

Dated this 18th day of July 2013

[Signature]

COMMUNICATIONS, ELECTRICAL & PLUMBING UNION
COMMUNICATIONS DIVISION

SA – NT BRANCH

CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2013

DISCUSSION AND ANALYSIS

The Deficit of \$239,558 has been funded in part by withdrawal of cash from the CPS Credit Union. Included in the deficit is the non cash item depreciation \$35,355 as well as a payment of \$69,507 to the CEPU National Office for an underpayment of dues payable

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.