

Section 268 Fair Work (Registered Organisations) Act 2009

**DECLARATION – CORRECTING REPORT TO CEPU ELECTRICAL, ENERGY AND  
SERVICES DIVISION – DIVISIONAL COUNCIL OPERATING REPORTS**

I Allen Hicks of Suite 408, Level 4, 30-40 Harcourt Parade, Rosebery, in the state of New South Wales, declare:

1. I am the Divisional Secretary of the Communications, Electrical, Electronic, Energy Information Postal Plumbing and Allied Services Union of Australia, Electrical, Energy and Services Division (CEPU, Electrical Division), an organisation registered under the *Fair Work (Registered Organisations) Act 2009* (the Act).
2. Pursuant to s.268 of the Act, for the periods ended 31 December 2010, 31 December 2011, 31 December 2012, 31 December 2013, 31 December 2014, 31 December 2015 and 31 December 2016 the full financial reports, including the operating report of the CEPU Electrical, Energy and Services Divisional Council, were lodged with the Fair Work Commission in the following matters:


R2010/2828	31 December 2010
R2011/2834	31 December 2011
R2012/526	31 December 2012
R2013/425	31 December 2013
R2014/390	31 December 2014
R2015/368	31 December 2015
R2016/341	31 December 2016

3. Independent audits into the membership figures reported in the committee of management operating reports for these reporting periods found the following variances with the reported membership figures:

<b>YE 31 Dec</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Reported membership	65,000	65,000	70,078	71,707	71,220	66,083	64,418
Audited membership	67,167	69,573	70,992	71,830	70,941	66,477	64,493

4. On 7 February 2018, in response to the audit findings, the CEPU Electrical Division, Divisional Council authorised the further amendment of the committee of management operating reports for the above reporting periods to reflect the membership figures resulting from the audits.
5. This has been published on the CEPU website for the information of members.

Signed:



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Name: Mr Allen Hicks  
Date: 8 March 2018

8 November 2013

Mr Allen Hicks  
Divisional Secretary, Electrical, Energy and Services Division  
CEPU  
PO Box 380  
ROSEBERY NSW 2018



Dear Mr Hicks,

**Re: Lodgement of Financial Statements and Accounts - Electrical, Energy and Services Division - for year ended 31 December 2012 (FR2012/526)**

I refer to the above financial statements and accounts which were lodged with the Fair Work Commission on 27 August 2013. The documents were lodged later than the prescribed time frame but I note your explanation for the delay and your undertaking to lodge all statements on time in future.

The issues I raised in my letter to the auditor in respect of last year's financial return appear to have been addressed. I attach a clarification of various items not previously mentioned or which will apply for the next financial report for reference.

You will be aware that new Reporting Guidelines ('RGs') (see copy attached) were issued on 26 June this year and will apply to the next report. They set out a number of additional requirements to those for previous years and I particularly draw your attention to the following:

*Prescribed category statement(s)*

A new requirement is that a statement must be included in the notes if any of the prescribed "activities" (i.e. transaction categories) did not occur during the reporting period. This requirement is set out in RGs 14, 16, 18, 20, 22, 24, 26 and 33, and I explain how it applies in the table attached. A similar requirement in relation to non-disclosure of officers or employees holding positions as directors of companies is set out in RG 38.

*Auditor declarations*

The auditor's report will have to include a declaration that he has concluded the management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate, as required by RG 45 (i.e. where the going concern is used). The auditor will also have to include a declaration as set out in RG 44.

The documents have been filed.



Stephen Kellett  
Senior Adviser, Regulatory Compliance Branch

## Table of particular provisions

Provision	What it says	Explanation
Regulation 159(c)	<p>“The following information is prescribed:</p> <p>The name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period <u>and the period for which he or she held such a position</u>”</p>	<p>This is an occasionally misreported item. It means that the period must be clear. To say simply “during the year” does not indicate sufficiently whether the period was for all or only part of the financial year. It is not correct or certain for FWC or the ordinary reader to infer that it means ‘the whole year’.</p> <p>If all the persons named held their position on the committee for the entire year, then it suffices to state explicitly something like “all persons listed held their position for the entire year”.</p>
New Reporting Guideline 17(f) and 17(g)	<p>“Balances for the following items of expense must be disclosed by the reporting unit.....</p> <p>(f) employee expenses related to <u>holders of office</u> by (i) wages and salaries; (ii) superannuation; (iii) leave and other entitlements; (iv) separation and redundancies; and (v) other employee expenses (specify if material)</p> <p>Balances for the following items of expense must be disclosed by the reporting unit.....</p> <p>(f) employee expenses related to <u>employees (other than holders of office)</u> by (i) wages and salaries; (ii) superannuation; (iii) leave and other entitlements; (iv) separation and redundancies; and (v) other employee expenses (specify if material)”</p>	<p>There has always been a requirement to report employment-related payments and provisions separately between those who are holders of office and those who are not.</p> <p>The new Reporting Guidelines identify various sub-categories of employment benefits.</p> <p>All balances related to the payment or provision for employment benefits in the prescribed categories listed should, to avoid doubt, be clearly described as either made to office-holders or to non-office-holder employees.</p>
New Reporting Guideline 25	<p>“Where another reporting unit and/or controlled entity of the organisation is the source of a cash inflow or the application of a cash outflow, such cash flow should be separately disclosed in the notes to the financial statements and show the <u>name of the other reporting unit and/or controlled entity concerned</u>”</p>	<p>This means that for any kind of cash payment made to or received from other Branches or National Office etc that is reported in the cash flow statement the relevant name of the donor or recipient must be indicated in the notes.</p>
AASB 124 (18)	<p>“An entity shall disclose key management personnel compensation for each of the following categories.....</p> <p>(a) short-term employee benefits</p> <p>(b) post-employment benefits</p> <p>(c) other long-term benefits</p> <p>(d) termination benefits</p> <p>(e) share-based payment”</p>	<p>The clear separation of employment benefits for elected office-holders and for other staff will assist to identify those who comprise the key management personnel. Those receiving such benefits who are “key management personnel” should be clearly identified as such, whether office-holders or not.</p>
AASB 1054 (10)	<p>“An entity shall disclose fees to each auditor.....(a) the audit....of the financial statements; and</p> <p>(b) all other services performed during the reporting period</p>	<p>These disclosures should be made within the body of the audited statements, not solely included in Disclaimer-ed statements.</p>
AASB 1054 (11)	<p>“For paragraph 10(b) above, an entity shall describe the nature of the other services”</p>	

## Explanatory Note - Statements as to non-occurrence or no information to be disclosed

<b><i>Where a statement to this effect is required</i></b>	<b><i>New RG references</i></b>
If the organisation's ability to continue as a going concern is not reliant on the agreed financial support of another reporting unit	RGs 10,14
If the organisation has not agreed or does not have an agreement to provide financial support to another reporting unit to ensure its ability to continue as a going concern	RGs 11,14
If the organisation has not acquired an asset or liability as a result of an amalgamation, restructure, or alternative reporting unit determination or revocation	RGs 12,14
If the organisation has not acquired assets or liabilities as part of a business combination	RGs 13,14
If the organisation has not received revenue from particular prescribed revenue (i.e. income actually received) categories	RGs 15,16
If the organisation has not paid out particular prescribed expense (i.e. amounts actually paid) categories	RGs 17,18
If the organisation does not have a receivable (i.e. expected revenue due) or payable (i.e. amount owing) relating to another reporting unit	RGs19,20
If the organisation does not have liabilities for particular prescribed liability categories	RGs 21,22
If the organisation does not have funds or accounts for compulsory levies raised or voluntary contributions collected, or does not have funds or accounts (other than the general fund) required by the rules, or has not made any transfers or withdrawals to special purpose funds or accounts (RG23);	RGs 23,24
If the organisation has not received a cash inflow from another reporting unit or made one to another reporting unit	RGs 25,26
If the organization has not engaged in recovery of wage activity	RG 33
If none of the officers (i.e. members of the committee) or employees are trustees of superannuation entities or directors of any company that is a trustee of a superannuation scheme *	RGs36, 38
If none of the officers or employees are directors of any (other) company	RGs 37,38

### ***Other explanatory notes***

The prescribed categories/activities that did not occur or apply should be individually identified or it should be otherwise clear that only those categories/activities that occurred have been itemized. In future, it is acceptable to itemize all prescribed categories and record nil (zero) balances for those which did not occur during the period, in lieu of a separate statement(s).

**From:** KELLETT, Stephen  
**To:** ["jcallaghan@etuaustralia.org.au"](mailto:jcallaghan@etuaustralia.org.au)  
**Subject:** Attention Mr Allen Hicks - Financial report for year end 31 Dec 2012 - filing  
**Date:** Friday, 8 November 2013 11:00:00 PM  
**Attachments:** [CEPU ELE FR2012 526 \(final\).pdf](#)  
[fr\\_guidelines\\_253\\_2013.pdf](#)

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Dear Jennifer

Please see my letter in relation to the above and copy of new Reporting Guidelines attached.

Yours sincerely

STEPHEN KELLETT

Regulatory Compliance Branch  
**FAIR WORK COMMISSION**

80 William Street  
EAST SYDNEY NSW 2011

(ph) (02) 6723 7237  
(email) [stephen.kellett@fwc.gov.au](mailto:stephen.kellett@fwc.gov.au)

**From:** [Jennifer Callaghan](#)  
**To:** [Orgs](#)  
**Subject:** ON CMS - CEPU Electrical Division - Financial Statements YE 31 December 2012 (FR2012/526)  
**Date:** Tuesday, 27 August 2013 3:27:41 PM  
**Attachments:** [FINAL FWC Statements YE 31 Dec 2012.pdf](#)  
**Importance:** High

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FR2012/526

To Whom It May Concern,

Please find attached the required documentation in regards to lodgement of the financial statements of the CEPU Electrical Division for the year ended 31 December 2012. A hard copy has also been posted to the NSW FWC offices.

Kind Regards,

Jennifer Callaghan

Manager Accounts

ETU National Office

**Please note my new email address: [jcallaghan@etuaustralia.org.au](mailto:jcallaghan@etuaustralia.org.au)**

Fair Work Commission  
Terrace Tower  
Level 8, 80 William Street  
East Sydney NSW 2010



**Lodgement of Financial Statements and Accounts of the  
Communications, Electrical, Electronic, Energy, Information, Postal,  
Plumbing and Allied Services Union (CEPU) – Electrical, Energy and  
Services Division, Year Ending: 31 December 2012**

Please find attached the required financial reports and statements for the CEPU – Electrical, Energy and Services Division for the year ending 31 December 2012. Please note that this was also emailed to your office today.

The Union apologises for the late lodgement of these documents. Due to internal legal matters within the union the 2012 Divisional Conference was held in early 2013 and then the 2013 Divisional Conference at which the financial statements are voted on by the Committee of Management was held in late July 2013. Also during this time former Divisional Secretary Peter Tighe resigned his office.

The union will endeavor to have all statements lodged on time in future.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'AL AL', is written over a light blue horizontal line.

Allen Hicks  
Divisional Secretary

THE ELECTRICAL DIVISION  
of the Communications, Electrical,  
Electronic, Energy, Information,  
Postal, Plumbing and Allied  
Services Union of Australia (CEPU)

**Allen Hicks**  
Divisional Secretary

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5-13 Rosebery Avenue  
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Ph: (02) 9663 3699  
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Website:  
[www.etunational.asn.au](http://www.etunational.asn.au)

**Communications, Electrical, Electronic, Energy Information Postal Plumbing and Allied Services Union of Australia, (CEPU)**

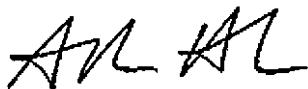
**Section 268 Fair Work (Registered Organisations) Act 2009 (RO Act)**

**CERTIFICATE BY Divisional Secretary or Prescribed Designated Officer**

I Allen Hicks being the Divisional Secretary of the Communications, Electrical, Electronic, Energy Information Postal Plumbing and Allied Services Union of Australia, (CEPU) – Electrical, Energy & Services Division declare:

- that the documents lodged herewith are copies of the full report referred to in s.268 of the RO Act for the Communications, Electrical, Electronic, Energy Information Postal Plumbing and Allied Services Union of Australia, (CEPU) - Electrical, Energy & Services Division for the period ended 31 December 2012; and
- that a draft report was provided to members of the reporting unit on the 24<sup>th</sup> of July 2013; and
- that the full report was provided to members of the reporting unit on the 27<sup>th</sup> day of August 2013 in accordance with s.265 of the RO Act; and
- that the full report was presented to the committee of management of the reporting unit on the 27<sup>th</sup> of August 2013 in accordance with s.266 of the RO Act.

Signed:



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Name: Mr Allen Hicks  
Date: 27<sup>th</sup> August 2013  
Office Held: Divisional Secretary,



# **Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

## **Financial Statements**

For the Year Ended 31 December 2012

**Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

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**For the Year Ended 31 December 2012**

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# **Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

## **Operating Report**

**31 December 2012**

This Operating Report covers the activities of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – Electrical, Energy and Services Division, for the financial year ended 31 December 2012, the results of those activities and any significant changes in the nature of those activities during the year.

### **1. Principle Activities of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – Electrical, Energy and Services Division**

- Implementation of the decisions of the Divisional Executive and Divisional Council.
- Implementation of the union's organising agenda, including direct assistance and strategic advice on particular industry or organising projects, the training and development of officials and assistance to branches.
- Industrial support including representation of member grievances, advice on legal and legislative matters, pursuing relevant changes to the conditions of eligibility rules of the Division, and responding to other unions' rules applications where they impact on membership of the CEPU.
- The administration of federal awards, the variation of awards and making applications to vary federal awards of the division. Co-ordination of National Enterprises negotiations on behalf of branches.
- National media and communications to members and to the broader community via media releases in support of campaigns, video development, and targeted publications, including the national magazine ETU National.
- Developing national policies and representing the division nationally on skills training, licensing, education of members and industrial relations law reforms.

The Divisional office has consulted with the ACTU on the development of policy on wages, redundancy and family leave. The national office has participated in ACTU policy committees in OH&S, VET, union education and superannuation.

The Divisional office has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to CEPU members, e.g. in submission to government inquiries, skilled career paths, skill shortages, quality and accreditation and workforce issues, occupational health and safety and electrical licensing.

### **2. The Electrical, Energy and Services Division's Financial Affairs**

There were no significant changes to the Divisional office financial affairs over the financial reporting year. The majority of income to the Divisional Fund was via 12.5% of fees paid by members. Additional income was received from interest, reimbursements and fees recovered from directorships of union officers.

### **3. Right of Members to Resign**

All members of the Union have the right to resign from the Union in accordance with the rules of the Union, (and Section 174 of the Fair Work Act); namely, by providing written notice addressed and delivered to the Secretary of the relevant Branch.

### **4. Superannuation Trustees**

Peter Tighe is an officer of the Divisional Office and is a Trustee and Member of the Board of Directors of the C+Bus Superannuation Fund.

**Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

## **Operating Report**

**31 December 2012**

### **5. Membership of the Union**

There were 70,078 members of the union as at 31 December 2012

### **6. Employees of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – Electrical, Energy and Services Division**

As at 31 December 2012 the Electrical, Energy and Services Division employed 11 full time employees, with a total number of 11 employees on a fulltime equivalent basis.

### **7. Divisional Executive**

The following persons were members of the Divisional Executive, during the year ending 31 December 2012

Nicole Wells	Divisional President
Robert Donnelly	Divisional Vice President
Peter Simpson	Divisional Vice President
Peter Tighe	Divisional Secretary
Bernard Riordan	NSW Branch Secretary
Dean Mighell	VIC Branch Secretary
James MacFadyen	NSW Branch President
Les McLaughlan	WA Branch Secretary
Troy Gray	VIC Branch Assistant Secretary
Wesley Hayes	VIC Branch Assistant Secretary
Christopher Mc Gaw	QLD Branch President

### **8. Divisional Council**

The following persons were members of the Divisional Council, during the year ending 31 December 2012.

Nicole Wells	Divisional President
Robert Donnelly	Divisional Vice President
Peter Simpson	Divisional Vice President
Peter Tighe	Divisional Secretary
Bernard Riordan	NSW Branch Secretary
Dean Mighell	VIC Branch Secretary
James MacFadyen	NSW Branch President
Les McLaughlan	WA Branch Secretary
Troy Gray	VIC Branch Assistant Secretary
Neville Betts	NSW Branch Assistant Secretary
Wesley Hayes	VIC Branch Assistant Secretary
Christopher Mc Gaw	QLD Branch President
Michael Brien	NSW Branch Member
Gary Carruthers	VIC Branch President
Joe Fiteni	QLD Branch Member
Douglas Buchanan	SA Branch Organiser
Jason Harrison	SA Branch President
Robert Manhood	WA Branch President
Kevin Harkins	TAS Branch Member
Ken Batge	TAS Branch Member
Shane King	QLD Branch Member
Terence Hayes	WA Branch Member

Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division

ABN: 60 429 406 804

**Operating Report**

31 December 2012



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ALLEN HICKS, DIVISIONAL SECRETARY

Dated this 16<sup>th</sup> day of August 2013

**Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

**Committee's Declaration**

On 22 day of July 2013 the committee of Management of Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – Electrical, Energy and Services Division (CEPU- Electrical, Energy and Services Division) passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 December 2012

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Register;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the CEPU- Electrical Division for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the CEPU- Electrical, Energy and Services Division will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of the financial year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organization including the rules of a branch concerned; and
  - (ii) the financial affairs of the CEPU- Electrical, Energy and Services Division have been managed in accordance with the rules of the organization including the rules of branch concerned; and
  - (iii) the financial records of the CEPU- Electrical, Energy and Services Division have been kept and maintained in accordance with Fair Work (registered organisation) Act 2009; and
  - (iv) the financial records of the CEPU- Electrical, Energy and Services Division have been as far as practicable, in consistent manner to each of the other branches of the organization; and
  - (v) no information has been sought in any request of a member of the CEPU- Electrical, Energy and Services Division or a Registrar duly made under section 272 of Fair Work (registered organisation) Act 2009; and
  - (vi) no order has been made by the Industrial Registrar under section 273 Fair Work (registered organisation) Act 2009 .

For the National Executive



Allen Hicks

Dated this

16th

day of

August

2013

**Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

**Auditor's Independence Declaration under Section 307C of the  
Corporations Act 2001 To the committee Communication Electrical  
Electronic Energy Information Postal Plumbing and Allied Services Union  
of Australia - Electrical, Energy and Services Division**

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2012, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Pinker Arnold & McLoughlin Chartered Accountants



Richard Pinker

Date: 21.08.2013

Hurstville NSW 2220

**Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

**Statement of Comprehensive Income**

**For the Year Ended 31 December 2012**

	2012	2011
	\$	\$
Revenue	9 3,183,285	2,745,792
Other income	9 70,433	52,143
Affiliation fees	(243,926)	(192,128)
Depreciation and amortisation expense	(23,727)	(19,975)
Donations	(500)	(44,909)
Employee benefits expense	(1,611,581)	(1,540,312)
Finance costs	(630)	(545)
Legal fees	(603,026)	(242,394)
Meetings & conferences	(37,846)	(34,841)
Other expenses	(6,855)	(21,150)
Other operating expenses	(909,425)	(1,057,745)
<b>Profit/(Loss) before income tax</b>	<b>(183,798)</b>	<b>(356,064)</b>
Income tax expense	-	-
<b>Profit/(Loss) for the year</b>	<b>(183,798)</b>	<b>(356,064)</b>
<b>Other comprehensive income:</b>		
<b>Total comprehensive income attributable to members of the Union</b>	<b>(183,798)</b>	<b>(356,064)</b>

The accompanying notes form part of these financial statements.



**Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

**Statement of Financial Position**

**As At 31 December 2012**

	Note	2012 \$	2011 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	2,273,567	2,628,286
Trade and other receivables	3	1,654,651	1,355,279
Current tax receivable		41,480	42,357
<b>TOTAL CURRENT ASSETS</b>		<b>3,969,698</b>	<b>4,025,922</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	4	79,649	82,646
<b>TOTAL NON-CURRENT ASSETS</b>		<b>79,649</b>	<b>82,646</b>
<b>TOTAL ASSETS</b>		<b>4,049,347</b>	<b>4,108,568</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	5	42,508	31,956
Current tax liabilities	6	40,767	34,619
Employee benefits	7	128,606	75,677
<b>TOTAL CURRENT LIABILITIES</b>		<b>211,881</b>	<b>142,252</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee benefits	7	523,847	468,899
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>523,847</b>	<b>468,899</b>
<b>TOTAL LIABILITIES</b>		<b>735,728</b>	<b>611,151</b>
<b>NET ASSETS</b>		<b>3,313,619</b>	<b>3,497,417</b>
<b>EQUITY</b>			
Reserves		53,825	53,825
Accumulated surplus at the end of the financial year		3,259,794	3,443,592
<b>TOTAL EQUITY</b>		<b>3,313,619</b>	<b>3,497,417</b>

The accompanying notes form part of these financial statements.

**Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

**Statement of Changes in Equity**

**For the Year Ended 31 December 2012**

2012

	Accumulated Surplus	Asset Revaluation Reserve	Total
Note	\$	\$	\$
<b>Balance at 1 January 2012</b>	3,443,592	53,825	3,497,417
Loss attributable to members	(183,798)	-	(183,798)
<b>Balance at 31 December 2012</b>	<b>3,259,794</b>	<b>53,825</b>	<b>3,313,619</b>

2011

	Accumulated Surplus	Asset Revaluation Reserve	Total
Note	\$	\$	\$
<b>Balance at 1 January 2011</b>	3,799,656	53,825	3,853,481
Loss attributable to members	(356,064)	-	(356,064)
<b>Balance at 31 December 2011</b>	<b>3,443,592</b>	<b>53,825</b>	<b>3,497,417</b>

The accompanying notes form part of these financial statements.

**Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

**Statement of Cash Flows**

**For the Year Ended 31 December 2012**

	2012	2011
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	2,784,471	2,666,711
Payments to suppliers and employees	(3,197,867)	(2,590,296)
Interest received	82,323	131,225
Interest paid	(630)	-
Net cash provided by (used in) operating activities	<u>(331,703)</u>	<u>207,640</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sale of plant and equipment	15,000	9,091
Purchase of property, plant and equipment	(38,016)	(39,385)
Net cash used by investing activities	<u>(23,016)</u>	<u>(30,294)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Net increase (decrease) in cash and cash equivalents held	(354,719)	177,346
Cash and cash equivalents at beginning of year	<u>2,628,286</u>	<u>2,450,940</u>
Cash and cash equivalents at end of financial year	<u>2</u> <u>2,273,567</u>	<u>2,628,286</u>

The accompanying notes form part of these financial statements.

**Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

**Notes to the Financial Statements**

**For the Year Ended 31 December 2012**

The financial statements cover Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Electrical, Energy and Services Division as an individual entity. Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Electrical, Energy and Services Division is a registered trade union domiciled in Australia.

**1 Summary of Significant Accounting Policies**

**(a) Basis of preparation**

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Australian Accounting Interpretations and the Fair Work (registered organisation) Act 2009.

Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

**(b) Comparative figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the Union has retrospectively applied an accounting policy, made a retrospective restatement or reclassified items in its financial statements, an additional statement of financial position as at the beginning of the earliest comparative period will be disclosed.

**(c) Property, plant and equipment**

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

**Plant and equipment**

Plant and equipment are measured on the cost basis less depreciation and impairment losses. Cost includes expenditure that is directly attributable to the asset.

**Depreciation**

The depreciable amount of all fixed assets including buildings and capitalised leased assets, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income.

## **Notes to the Financial Statements**

**For the Year Ended 31 December 2012**

### **1 Summary of Significant Accounting Policies continued**

#### **(d) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less which are convertible to a known amount of cash and subject to an insignificant risk of change in value, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

#### **(e) Provisions**

Provisions are recognised when the Union has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

#### **(f) Trade and other payables**

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Union during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

#### **(g) Income tax**

The Union is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

#### **(h) Revenue and other income**

The Union recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Electrical, Energy and Services Division's activities as discussed below.

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. Any consideration deferred is treated as the provision of finance and is discounted at a rate of interest that is generally accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

All revenue is stated net of the amount of goods and services tax (GST).

#### **(i) Goods and services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

**Notes to the Financial Statements**

**For the Year Ended 31 December 2012**

**2 Cash and Cash Equivalents**

	2012	2011
Note	\$	\$
Cash at bank and in hand	2,294,892	2,659,814
Other cash and cash equivalents	<u>(21,325)</u>	<u>(31,528)</u>
	<u><b>2,273,567</b></u>	<u><b>2,628,286</b></u>

**3 Trade and Other Receivables**

	2012	2011
Note	\$	\$
CURRENT		
Other receivables	<u>1,654,651</u>	<u>1,355,279</u>
<b>Total current trade and other receivables</b>	<u><b>1,654,651</b></u>	<u><b>1,355,279</b></u>

**4 Property, Plant and Equipment**

Furniture, fixture and fittings		
At cost	25,515	15,790
Accumulated depreciation	<u>(16,651)</u>	<u>(7,969)</u>
Total furniture, fixture and fittings	<u>8,864</u>	<u>7,821</u>
Motor vehicles		
At fair value	70,884	74,034
Accumulated depreciation	<u>(7,340)</u>	<u>(10,893)</u>
Total motor vehicles	<u>63,544</u>	<u>63,141</u>
Improvements		
At cost	77,727	77,727
Accumulated depreciation	<u>(77,727)</u>	<u>(77,727)</u>
Other property, plant and equipment		
At fair value	117,311	117,311
Accumulated depreciation	<u>(110,070)</u>	<u>(105,627)</u>
Total other property, plant and equipment	<u>7,241</u>	<u>11,684</u>
Total plant and equipment	<u><b>79,649</b></u>	<u><b>82,646</b></u>
<b>Total property, plant and equipment</b>	<u><b>79,649</b></u>	<u><b>82,646</b></u>

**Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

**Notes to the Financial Statements**

**For the Year Ended 31 December 2012**

**5 Trade and Other Payables**

	2012	2011
Note	\$	\$
CURRENT		
Other payables	42,508	31,956
	<u>42,508</u>	<u>31,956</u>
	<u>42,508</u>	<u>31,956</u>

**6 Current tax liabilities**

	2012	2011
	\$	\$
PAYGW	36,174	27,832
Payroll tax	2,178	4,492
FBT	2,415	2,295
<b>Total current tax liabilities</b>	<u>40,767</u>	<u>34,619</u>

**7 Employee Benefits**

	2012	2011
	\$	\$
CURRENT		
Provision for annual leave	128,606	75,677
	<u>2012</u>	<u>2011</u>
	\$	\$
NON-CURRENT		
Provision for long service leave	312,736	267,837
Provision for retirement allowance	211,111	201,062
	<u>523,847</u>	<u>468,899</u>

**8 Financial Risk Management**

The Union's financial instruments consist mainly of deposits with banks, accounts receivable and payable.

The Union's overall risk management plan seeks to minimise potential adverse effects due to the unpredictability of financial markets.

The Union does not speculate in financial assets; the Union's committee is responsible for, among other things, monitoring and managing financial risk exposure. The secretary monitors the Union's transactions and authorises any changes in financial risk management.

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

**Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

**Notes to the Financial Statements**

For the Year Ended 31 December 2012

**8 Financial Risk Management continued**

	2012	2011
Note	\$	\$
<b>Financial Assets</b>		
Cash and cash equivalents	2,273,567	2,628,286
<b>Total financial assets</b>	<u>2,273,567</u>	<u>2,628,286</u>
<b>Financial Liabilities</b>		
Financial liabilities at amortised cost		
- Trade and other payables	42,508	31,956
<b>Total financial liabilities</b>	<u>42,508</u>	<u>31,956</u>

**Net fair values**

**Fair value estimation**

The fair values of financial assets and financial liabilities are presented in the above table and can be compared to their carrying values as presented in the statement of financial position. Fair values are those amounts at which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Fair values derived may be based on information that is estimated or subject to judgment, where changes in assumptions may have a material impact on the amounts estimated. Where possible, valuation information used to calculate fair value is extracted from the market, with more reliable information available from markets that are actively traded. In this regard, fair values for listed securities are obtained from quoted market bid prices. Where securities are unlisted and no market quotes are available, fair value is obtained using discounted cash flow analysis and other valuation techniques commonly used by market participants.

**9 Revenue and Other Income**

	2012	2011
Note	\$	\$
<b>Revenue</b>		
- member subscriptions	3,100,962	2,614,567
- interest received	82,323	131,225
	<u>3,183,285</u>	<u>2,745,792</u>
<b>Other income</b>		
- miscellaneous income	70,433	52,143
	<u>70,433</u>	<u>52,143</u>
<b>Total Revenue</b>	<u>3,253,718</u>	<u>2,797,935</u>



## **Notes to the Financial Statements**

**For the Year Ended 31 December 2012**

### **10 Events after the end of the Reporting Period**

The financial report was authorised for issue on 2 July 2013 by the Committee of Management.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Union, the results of those operations or the state of affairs of the Union in future financial years.

### **11 Union Details**

The registered office of and principal place of business of the Union is:

CEPU - Electrical Division  
Suite 701, Level 7  
5-13 Rosebery Ave  
Rosebery NSW 2018

### **12 Information to be Provided to Members or Registrar**

- (a) In accordance with the requirements of the Fair Work (registered organisation) Act 2009, attention is drawn to the provisions of sub-sections (i), (ii) and (iii) of section 272 below:
- (i) A member of the reporting unit, or a registrar, 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
  - (ii) 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 be less than 14 days after the application is given to the reporting unit
  - (iii) A reporting unit must comply with the application made under subsection (i).

## **Notes to the Financial Statements**

**For the Year Ended 31 December 2012**

### **13 Related Party Transactions**

The following were members of the Divisional Executive during the year ended 31 December 2012:

Nicole Wells	Divisional President
Robert Donnelly	Divisional Vice President
Peter Simpson	Divisional Vice President
Peter Tighe	Divisional Secretary
Bernard Riordan	NSW Branch Secretary
Dean Mighell	VIC Branch Secretary
James MacFadyen	NSW Branch President
Les McLaughlan	WA Branch Secretary
Troy Gray	VIC Branch Assistant Secretary
Christopher Mc Gaw	QLD Branch President
Wesley Hayes	VIC Branch Assistant Secretary

The following were members of the Divisional Council during the year ended 31 December 2012:

Nicole Wells	Divisional President
Robert Donnelly	Divisional Vice President
Peter Simpson	Divisional Vice President
Peter Tighe	Divisional Secretary
Bernard Riordan	NSW Branch Secretary
Dean Mighell	VIC Branch Secretary
James MacFadyen	NSW Branch President
Les McLaughlan	WA Branch Secretary
Troy Gray	VIC Branch Assistant Secretary
Neville Betts	NSW Branch Assistant Secretary
Wesley Hayes	VIC Branch Assistant Secretary
Christopher Mc Gaw	QLD Branch President
Michael Brien	NSW Branch Member
Gary Carruthers	VIC Branch President
Joe Fiteni	QLD Branch Member
Douglas Buchanan	SA Branch Organiser
Jason Harrison	SA Branch President
Robert Manhood	WA Branch President
Kevin Harkins	TAS Branch Member
Ken Batge	TAS Branch Member
Shane King	QLD Branch Member
Terence Hayes	WA Branch Member

**Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

**Independent Audit Report to the members of Communication Electrical  
Electronic Energy Information Postal Plumbing and Allied Services Union  
of Australia - Electrical, Energy and Services Division**

**Report on the Financial Report**

We have audited the accompanying financial report of Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Electrical, Energy and Services Division, which comprises the statement of financial position as at 31 December 2012, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and management's assertion statement.

*Management's Responsibility for the Financial Report*

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and *the Fair Work (Registered Organisations) Act 2009*, and for such internal control as management determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about 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 of 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 management, 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.

**Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

**Independent Audit Report to the members of Communication Electrical  
Electronic Energy Information Postal Plumbing and Allied Services Union  
of Australia - Electrical, Energy and Services Division**

*Opinion*

In our opinion, the financial report presents fairly, in all material respects,, the financial position of Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Electrical, Energy and Services Division as at 31 December 2012, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and *the Fair Work (Registered Organisations) Act 2009*.

Pinker Arnold & McLoughlin Chartered Accountants



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Richard Pinker  
Registered Company Auditor #16244

Hurstville NSW

Date: 21.08.2013

**Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division**

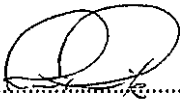
ABN: 60 429 406 804

**For the Year Ended 31 December 2012**

**Disclaimer**

The additional financial data presented on pages 19 - 20 is in accordance with the books and records of the Union which have been subjected to the auditing procedures applied in our statutory audit of the Union for the year ended 31 December 2012. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Electrical, Energy and Services Division) in respect of such data, including any errors of omissions therein however caused.

Pinker Arnold & McLoughlin Chartered Accountants



Hurstville NSW

Date: 21.08.2013

**Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division**

ABN: 60 429 406 804

**For the Year Ended 31 December 2012**

**Profit and Loss Account**

	2012	2011
	\$	\$
<b>Income</b>		
Member subscriptions	3,100,962	2,614,567
Interest income	82,323	131,225
Other income	70,433	52,143
<b>Total income</b>	<b>3,253,718</b>	<b>2,797,935</b>
<b>Less: Expenses</b>		
Accounting fees	-	25,100
Advertising & Promotion	181,134	217,086
Affiliation fees	243,926	192,128
Auditors remuneration	27,018	-
Bank charges	2,673	2,760
Computer expenses	48,007	43,969
Consulting and professional fees	16,333	-
Depreciation	23,727	19,975
Donations	500	44,909
Entertainment	3,624	1,662
Finance costs - external	630	545
Freight and cartage	-	2,632
Insurance	18,682	16,533
Lease rentals on operating lease	4,121	7,008
Legal fees	603,026	242,394
Meetings & conferences	37,846	34,841
Motor vehicle expenses	15,066	10,705
Other employee costs	100,529	123,372
Postage	7,072	5,741
Printing and stationery	25,481	20,686
Rates and taxes	102,349	124,985
Rental outgoings	12,070	-
Repairs and maintenance	1,790	2,280
Salaries	1,324,756	1,241,860
Staff amenities	61,889	9,512
Subscriptions	61,786	48,464
Sundry expenses	35,111	228,726
Superannuation contributions	186,295	175,080
Telephone and fax	43,908	38,340
Travel - domestic	212,486	251,556
Travel - overseas	28,826	-
<b>Total Expenses</b>	<b>3,430,661</b>	<b>3,132,849</b>
	<b>(176,943)</b>	<b>(334,914)</b>
<b>Other items:</b>		
Loss on disposal of assets	(6,855)	(21,150)
	<b>(6,855)</b>	<b>(21,150)</b>
<b>Profit before income tax</b>	<b>(183,798)</b>	<b>(356,064)</b>



FAIR WORK  
COMMISSION

22 July 2013

Mr Peter Tighe  
Divisional Secretary  
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division

Sent by email: [jcallaghan@nat.cepu.asn.au](mailto:jcallaghan@nat.cepu.asn.au)

Dear Mr Tighe,

**Failure to lodge audited financial report(s) - [FR2012/526]**

Our records indicate that the Electrical, Energy and Services Division of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia (the reporting unit) has failed to lodge its audited financial report for the financial year ended 31 December 2012 despite the Fair Work Commission reminding the reporting unit of its obligation to do so by letter dated 18 January 2013.

As you have previously been advised, section 268 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act) requires reporting units to lodge an audited financial report with the Fair Work Commission within a maximum of 6 months and 14 days of the end of their financial year. In this case, that was no later than 15 July 2013.

Paragraph 7.4 of the FWC Regulatory Compliance Policy (a copy of which is attached) states as follows:

- 7.4 Where the possible contravention involves failure by an organisation, branch or reporting unit to lodge a matter with FWC in accordance with the timeframes specified in the RO Act, RO Regulations or the rules of the organisation, branch or reporting unit:*
- a. The Regulatory Compliance Branch will contact the organisation, branch or reporting unit, by telephone and/or in writing, within two weeks to advise that lodgement is overdue;*
  - b. If lodgement has not occurred within one month of the timeframe specified in the RO Act, RO Regulations or rules, the Regulatory Compliance Branch will advise the organisation, branch or reporting unit that it is seeking voluntary compliance within a specified timeframe and that, in the absence of such voluntary compliance without cause, FWC will commence an inquiry or investigation or initiate court proceedings; and*
  - c. If lodgement has not occurred within the timeframe specified in the correspondence referred to in paragraph b and the organisation, branch or reporting unit has not been able to show cause regarding why it should not do so, FWC will commence an inquiry or investigation or initiate court proceedings in accordance with this policy as soon as reasonably practicable.*

Section 331 of the RO Act empowers the General Manager of the Fair Work Commission to investigate compliance by a reporting unit (such as the Electrical, Energy and Services Division of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia), its officers, employees and auditor(s) with:

- Part 3 of Chapter 8 of the RO Act;
- the reporting guidelines made under that Part;
- the regulations made for the purposes of that Part;
- the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Electrical, Energy and Services Division rules regarding finances and financial administration; and
- civil penalty provisions of the RO Act (see s.305).

In accordance with the processes specified in paragraph 7.4(b) of the *FWC Regulatory Compliance Policy* which are set out above, the reporting unit is required to lodge its outstanding audited financial report with the Fair Work Commission by no later than 15 August 2013.

Should the reporting unit fail to do so without reasonable cause, the General Manager or her Delegate may commence an investigation under s.331 of the RO Act without further notice.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at [robert.pfeiffer@fwc.gov.au](mailto:robert.pfeiffer@fwc.gov.au) .

Yours sincerely,



Robert Pfeiffer  
Senior Adviser  
Regulatory Compliance Branch





FAIR WORK  
COMMISSION

18 January 2013

Mr Peter Tighe  
Divisional Secretary  
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division  
Sent by email: [jcallaghan@nat.cepu.asn.au](mailto:jcallaghan@nat.cepu.asn.au)

Dear Mr Tighe,

**Re: Lodgement of Financial Report - [FR2012/526]**  
**Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Electrical, Energy and Services Division (the reporting unit) ended on 31 December 2012.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 July 2013 (that is the period within 6 months and 14 days of the end of the financial year) under s.268 of the RO Act.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets regarding financial reporting under the RO Act are provided on the Fair Work Commission website at: [Financial Reporting Fact Sheets](#).

The documents can be emailed to [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au) . If it is envisaged that the financial report cannot be lodged by the due date you are requested to contact this office prior to the due date to discuss the issue.

**It should be noted that s.268 is a civil penalty provision.** Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$33,000 for a body corporate and \$6,600 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at [robert.pfeiffer@fwc.gov.au](mailto:robert.pfeiffer@fwc.gov.au) .

Yours sincerely,

Robert Pfeiffer  
Senior Adviser  
Regulatory Compliance Branch

## TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /	As soon as practicable after end of financial year
(b) A # designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	/ /	
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report must be dated on or after date of Committee of Management Statement)
Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> <li>the General Purpose Financial Report (which includes the Committee of Management Statement);</li> <li>the Auditor's Report; and</li> <li>the Operating Report.</li> </ul>	/ /	(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,  or  (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); OR	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with the Fair Work Commission, together with the #Designated Officer's certificate++ – s268	/ /	Within 14 days of meeting

\* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

# The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.