

10 November 2017

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

By email: regorgs@roc.gov.au

Dear Mr Enright

CEPU EE&S Division – TASMANIA BRANCH
Operating Reports as at 31 December 2010 to 31 December 2016
– Reporting of Membership Numbers

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

- Declaration correcting the membership figure reported in the operating reports for the reporting periods ending 31 December 2010 to 2016.

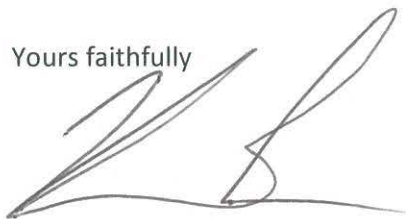
As you are aware, the CEPU has instigated independent audits of the membership figures reported in the annual branch committee of management operating reports for the past 7 years.

As a consequence of this audit, the Branch Executive, in a meeting held out of session on November 4 2017, authorised the submission of a declaration to the Registered Organisations Commission (ROC) to correct the figures reported in the branch operating reports for the total branch members for the reporting periods ending 31 December 2010 to 2016.

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

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

Yours faithfully

A handwritten signature in black ink, appearing to be 'Michael Anderson', written over a horizontal line.

Michael Anderson
Acting Branch Secretary

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

Fair Work (Registered Organisations) Act 2009

**DECLARATION - CORRECTING REPORT TO
CEPU Electrical, Energy and Services Division – Tasmanian Branch
OPERATING REPORT**

lodged pursuant to s.268

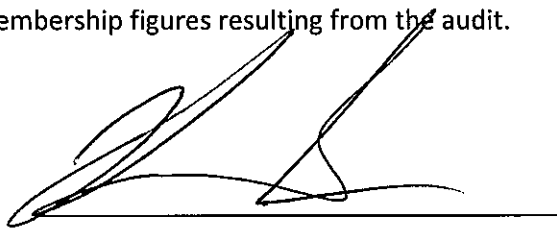
I, Michael Anderson, of 105 New Town Road, Newtown, in the state of Tasmania, 7008,
declare:

- I am the Acting Branch Secretary of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, Electrical, Energy and Services Division – Tasmanian Branch (the branch), a branch of an organisation registered under the *Fair Work (Registered Organisations) Act 2009* (the Act).
- Pursuant to s.268 of the Act, for the periods ended 31 December 2010, 2011, 2012, 2013, 2014, 2015 and 2016, the full financial reports, including the operating reports, of the branch were lodged with the Fair Work Commission (FWC) in FR2010/2917, FR2011/2922, FR2012/611, FR2013/502, FR2014/450, FR2015/419 and FR2016/424 respectively.
- An independent audit into the membership figures reported in the branch committee of management operating reports for the reporting periods 31 December 2010 to 31 December 2016 found the following variances with the figures reported in the operating reports:

As at 31 Dec	2010	2011	2012	2013	2014	2015	2016
Reported	1,794	1,794	2,195	1,607	1,556	1,537	2,084
Audited	1,947	1,884	1,911	1,849	1,810	1,664	2,159
Variance	153	90	284	242	254	127	75

- On 4 November 2017, in response to the findings of the audit, the Branch Executive authorised the Acting Branch Secretary to amend the committee of management operating reports for the years ended 31 December 2010 to 31 December 2016 to reflect the membership figures resulting from the audit.

Signed:



Name: Mr Michael Anderson

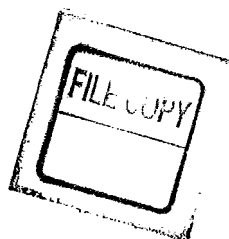
Date: 10 11 17



FAIR WORK
AUSTRALIA

29 July 2011

Ms Elizabeth Frankow
Tasmanian Electrical Divisional Branch
CEPU
105 New Town Road
NEW TOWN TAS 7008



Dear Ms Frankow

**Re: Lodgement of Financial Statements and Accounts – Tasmanian (Electrical Divisional)
Branch – for year ending 31 December 2010 (FR2010/2917)**

Thank you for lodging the above financial return which was received by Fair Work Australia on 7 July 2011.

The documents have been filed.

Yours sincerely,

Stephen Kellett

Statutory Services Branch

Fair Work Australia

FR 2010 / 2917



06 July 2011



Fair Work Australia
GPO Box 1232M
HOBART TAS 7001



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

105 New Town Road
NEW TOWN TAS 7008
Ph: 03 6228 0098
Fax: 03 6228 7557
Email: info@ceputas.com.au
Web: www.ceputas.com.au
ABN: 18 172 840 055

To Fair Work Australia,

**Re: CEPU Tasmanian Branch – Communications Electrical Electronic
Energy Information Postal Plumbing and Allied Services Union of
Australia. Financial Report for year ended 31 December 2010.**

In respect to the above, please find enclosed full Report as required.

If you have any queries do not hesitate to contact Elizabeth Frankow on the
above contact details or via email info@ceputas.com.au

Regards

Elizabeth Frankow
Office Manager

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIAN - TASMANIAN BRANCH
TRADING AS
CEPU TASMANIAN BRANCH**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2010

Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – Tasmanian Branch

For the Year Ended 31 December 2010

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Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – Tasmanian Branch

Certificate by State Secretary

I, Nicole Wells, being the State Secretary of the Communications Electrical Electronic Energy Information Postal and Allied Services Union of Australia - Tasmanian Branch, certify:

- The documents lodged herewith are copies of the full report, referred to in s268 of Fair Work (Registered Organisations) Act 2009;
- The full report was provided to members on 6 June 2011; and

The full report was presented to State Council of the reporting unit on 27 May 2011 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

State Secretary: *N. Wells*
Nicole Wells

Dated: 27 MAY 2011

Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch

Operating Report

31 December 2010

Your committee presents its report on the union for the financial year ended 31 December 2010.

1. General information

a) Members of the Committee

In accordance with section 254 of the Fair Work Registered Organisation Act we advise that the names of those who have been members of the State Council of the Branch at any time during or since the end of, the year are:

Names	Appointed/Resigned
Kevin Harkins	Appointed on 1/11/2008
Nicole Wells	Appointed on 1/11/2008
Garry Laycock	Appointed on 1/11/2008
Kenneth Batge	Appointed on 1/11/2008
Mark McCall	Appointed on 3/07/2009
Todd Lambert	Appointed on 3/07/2009
Andy Williams	Appointed on 3/07/2009

All other members of the Committee of Management held office for the full year to date of this report unless otherwise stated.

(a) State Secretary

Nicole Wells held the position of state secretary at the end of the financial year.

(b) Principal Activities

The principal activities of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch during the financial year were:

- Implementation of the decisions of the Branch Executive and Branch Council;
- Implementation of the union's organising agenda, including direct assistance and strategic advice on particular industry or site organising projects, the training and development of officials and assistance to branches on planning and resourcing campaigns;
- Industrial support including representation of individual member grievances, advice on legal and legislative matters, pursuing relevant changes to the conditions of eligibility rules of the union, and responding to other union's rules applications where they impact on membership of the CEPU - Tasmanian Branch;
- The administration of federal awards, the variation of awards following major test cases (such as living wage) and making applications to vary federal awards on behalf of branches;

(c) Principal Activities continued

Management of information technology and strategic membership systems designs to support organising;

- Media and communications to members and to the broader community via media releases in support of campaigns, video and film development, and targeted publications: and
- National bargaining in key industries and assistance to branches on bargaining by request.

Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch

Operating Report continued

There have been no significant changes in the nature of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch's principal activities during the financial year.

(d) 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 Workplace Relations Act 1996; namely by providing written notice addressed and delivered to the secretary of the branch, including via email.

(e) Trustee or director of trustee company of superannuation entity or exempt public sector superannuation scheme s254(2)(d)

No officers of the branch held positions of Trustee or director of trustee company of superannuation entity or exempt public sector superannuation scheme.

2. Business review

(a) Operating Results

The profit from ordinary activities after providing for income tax amounted to \$ 197,936

(b) Review of operations

Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch (established 1 November 2008),

The reporting period is from 1 January 2010 to 31 December 2010.

Revenues from ordinary activities for the period were \$ 964,351, the major source being member subscriptions \$761,077.

Operating expenses for the period were \$766,414, the major item being employee benefits \$457,999.

The total numbers of members of the union at 31 December 2010 were 1,794.

As at 31 December 2010 the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch employed 4 full time employees.

(c) Other items

Significant Changes in State of Affairs

No significant changes in the union's state of affairs occurred during the financial year.

After balance day events

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.

Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch

Operating Report continued

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 31 December 2010 has been received and can be found on page 6 of the financial report.

Rounding of amounts

Amounts in the financial statements and committee's report have been rounded to the nearest dollar

Signed in accordance with a resolution of the Committee of Management:

State Secretary: _____



Nicole Wells

Dated this: 27 day of MAY 2011

Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch

Statement by the Committee of Management

On the 24/2/2011 the executive committee of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch passed the following resolution in relation to the general purpose financial report for the year ended 31 December, 2010.

The Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch declares in relation to the GPFR that in its opinion;

1. The financial report and notes comply with the Australian Accounting Standards;
2. The financial report and notes comply with the reporting guidelines of the General Manager for the purposes of section 270 of the Fair Work (Registered Organisations) Act 2009;
3. The financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch for the financial year ended 31 December, 2010
4. There are reasonable grounds to believe that the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch will be able to pay its debts as and when they become due and payable; and
5. During the financial year ended 31 December, 2010 and since the end of the financial year:
 - Meetings of the Committee of Management were held in accordance with the rules of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch-
 - The financial affairs of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch have been managed in accordance with the rules of the union:
 - The financial records of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009;
 - The financial records of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch have been kept, as far as practicable, in a consistent manner to each of the other branches of the national organisation-
 - No information has been sought in any request of a member of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch or a Registrar under section 272 of the Fair Work (Registered Organisations) Act 2009; and
 - No orders have been made by the Industrial Registrar under section 273 of the Fair Work (Registered Organisations) Act 2009

This declaration is made in accordance with a resolution of the Committee of Management.

Secretary: _____



Nicole Wells

Dated this _____ 24 _____ day of _____ February _____ 2011

Max Peck and Associates ABN 40 322 767 816

Principal: Rendell W Ridge *B.Ec* Registered Company Auditor #161503

Auditor's Independence Declaration

To the Committee of Management of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – Tasmania Branch

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2010 there has been:

- i) no contravention of auditor independence requirements as set out in relevant Commonwealth legislation in relation to the audit; and
- ii) no contravention of any applicable code of professional conduct in relation to the audit.

Max Peck & Associates



Rendell W Ridge

04 April 2011

Max Peck and Associates ABN 40 322 767 816

Principal: Rendell W Ridge *B.Ec* Registered Company Auditor #161503

Independent audit report to members of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – Tasmania Branch

I have audited the general purpose financial report of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – Tasmania Branch (“the Union”) which comprises the balance sheet as at 31 December 2010, and the income statement, statement of changes in equity, statement of cash flows, a summary of significant accounting policies, other explanatory notes and reports and statements required by legislation.

Committee of Management’s responsibility for the financial report

The Union’s Committee of Management is responsible for preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor’s responsibility

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. These standards require that I 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 amounts and disclosures in the financial report. The procedures selected depend on my judgement concerning risk of material misstatement in the report, whether due to error or fraud.

I believe that audit evidence I obtained is sufficient and appropriate to provide a basis for my audit opinion.

Limitation of Scope

It is not practical to establish complete accounting control over cash received from all of the Union’s activities. Verification therefore has been limited to receipt of funds recorded in the Union’s financial records.

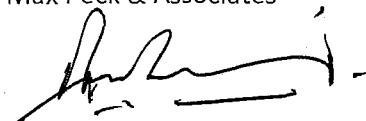
Independence

In conducting my audit, I have met appropriate independence requirements. I have given to the Committee of Management of the Union a written Auditor’s Independence Declaration.

Audit Opinion

In my opinion, the general purpose financial report of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – Tasmania Branch presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia the financial position of the Union as at 31 December 2010 and the results of its operations and its cash flows for the year then ended.

Max Peck & Associates



Rendell Ridge
04 April 2011

**Communications, Electrical, Electronic Energy, Information, Postal,
Plumbing and Allied Services Union of Australia - Tasmanian Branch
(Trading as CEPU Tasmanian Branch)**

**Income Statement
for year ended 31 December 2010**

	2010	2009
Income		
EAP	26,805	0
Interest	2,943	575
Member Contributions	761,077	643,503
Miscellaneous	13,541	5,595
Protect Monthly Commissions	114,090	103,177
Reimbursements	6,232	4,749
Rental	39,663	46,935
Total Income	964,351	804,534
Expenses		
Accounting, Audit	6,065	6,226
Affiliation	13,495	8,565
Bank Charges	7,361	5,470
Computer Service Support	11,218	18,582
Depreciation	46,636	40,613
Electricity	4,661	5,161
Employment, Entitlements	457,999	425,768
Fringe Benefits Tax	3,752	6,323
Insurance	10,436	9,626
Meeting, Conferences	3,393	7,120
Membership Services, Support	9,086	2,495
Merchandise	15,479	20,209
Motor Vehicles	28,785	26,633
Newsletter	3,420	7,760
Organiser	5,478	4,453
Printing, Postage, Stationery	12,027	16,545
Property	27,305	14,032
Sponsorships, Awards	0	5,727
Sundries	11,397	20,572
Superannuation	55,015	74,303
Telephone, Website	12,760	20,890
Training	2,684	2,159
Travel, Accommodation	17,965	17,982
Total Expenses	766,414	767,213
Operating Profit	197,936	37,321
Deduct Abnormal Expense		
Loss on Asset Disposal	9,394	0
Net Surplus Attributable to Members	188,542	37,321

**Communications, Electrical, Electronic Energy, Information, Postal, Plumbing
and Allied Services Union of Australia - Tasmanian Branch
(Trading as CEPU Tasmanian Branch)**

Balance Sheet as at 31 December 2010

	2010	2009
Assets		
Current Assets		
Cash at Bank, On Hand	709,555	505,555
Accounts Receivable	4,894	4,945
Total Current Assets	714,449	510,500
Non-Current Assets		
Land	113,000	113,000
Buildings	447,000	447,000
Deduct Provision Depreciation	-24,213	-13,038
Motor Vehicles	86,278	86,278
Add purchases	77,244	0
Deduct disposals	-25,269	0
Deduct Provision Depreciation	-35,407	-17,728
Furniture, Fixtures	34,057	31,682
Add purchases	0	2,375
Deduct Provision Depreciation	-27,540	-14,496
Total Non-Current Assets	645,149	635,072
Total Assets	1,359,598	1,145,572
Liabilities		
Current Liabilities		
Creditors	73,652	55,444
Employee Payables (Super, Leave)	51,339	6,548
Total Current Liabilities	124,991	61,992
Non-Current Liabilities		
Employee Leave (Long Service)	16,084	3,599
Victoria ETU Loan	50,000	100,000
Total Long-Term Liabilities	66,084	103,599
Total Liabilities	191,075	165,591
Net Assets	1,168,524	979,981
Equity		
Retained Earnings	979,981	942,660
Surplus for Year	188,542	37,321
Total Equity	1,168,524	979,981

**Communications, Electrical, Electronic Energy, Information, Postal,
Plumbing and Allied Services Union of Australia - Tasmanian Branch
(Trading as CEPU Tasmanian Branch)**

**Statement of Change in Equity
for year ended 31 December 2010**

	2010	2009
Retained Earnings brought forward	979,981	942,660
Current Year Earnings	<u>188,542</u>	<u>37,321</u>
Total Shareholders' Equity	<u>1,168,524</u>	<u>979,981</u>

**Communications, Electrical, Electronic Energy, Information, Postal, Plumbing
and Allied Services Union of Australia - Tasmanian Branch
(Trading as CEPU Tasmanian Branch)**

Statement of Cash Flows for year ended 31 December 2010

	2010	2009
Cash Received from Operations		
Receipts from all sources	964,402	900,157
Suppliers and employees	-644,294	-712,468
Cash Surplus from Operations	320,107	187,689
Cash from financing activities		
Loan repayment	-50,000	0
Cash from financing activities	-50,000	0
Cash from (- used in) investing activities		
Asset purchases (net)	-66,108	-2,375
Cash deficit from Investing activities	-66,108	-2,375
Net cash for the year	204,000	185,314
Balance at start of year	505,555	320,241
Balance at end of year	709,555	505,555
Made up by:		
Cash at Bank, on hand	709,555	505,555
	709,555	505,555

Result for Year is reconciled to cash surplus from operations as follows:

Profit for the Year	188,542	37,321
Changes in non-cash items		
Depreciation	46,636	40,613
Loss on Disposal of Assets	9,394	0
Employee entitlements	57,277	7,675
Receivables	51	100,693
Payables	18,207	1,387
Cash Surplus from Operations	320,107	187,689

**Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia
- Tasmanian Branch
Notes to the Financial Statements
Year Ended 31 December 2010**

1 Summary of Significant Accounting Policies

(a) Basis of Preparation

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Fair Work (Registered Organisations) Act 2009, except for AASB 124 (the effective commencement date is 01 January 2011).

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below. They have been consistently applied unless otherwise stated.

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

(b) Comparatives

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

(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.

Freehold land and buildings are shown at their fair value (being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction), based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings. It is the policy of the economic entity to have an independent valuation every three years, with annual appraisals being made by the committee of management.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

Depreciation

Buildings are depreciated on a straight-line basis over the asset's useful life to the union commencing from the time the asset is held ready for use. All other fixed assets excluding freehold land are depreciated on a diminishing value basis over their useful life to the union commencing from the time the asset is held ready for use.

**Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia
- Tasmanian Branch
Notes to the Financial Statements
Year Ended 31 December 2010**

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Buildings	2.50%
Motor Vehicles	22.50%
Office Equipment	15.00%
Computer Equipment	33.00%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

(f) 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, and bank overdrafts. Bank overdrafts (if applicable) are shown within short-term borrowings in current liabilities on the balance sheet.

(g) Employee Benefits

Provision is made for the union's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at present value of the estimated future cash outflows to be made for those benefits.

(h) Revenue and Other Income

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

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 Taxation 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 balance sheet are shown inclusive of GST.

2 Internal arrangements between Electrical and Plumbing Divisions

The state Electrical Division attends to membership and administration functions of the state Plumbing Division. All plumbing member contributions are collected, processed and recorded by the Electrical Division and figures for both divisions are included in this financial report. The Union's data base has not been sufficiently streamlined to enable contributions from electrical and plumbing division members to be separately identified but it is estimated that \$109,200 (\$59,000 in 2009) was received on behalf of plumbing members. All administration costs relate to both divisions.

3 Section 272 Information to be provided to members or General Manager

The following information is required to be specifically reported in the financial report under section 272 (5) of the Fair Work (Registered Organisations) Act 2009:

(1) A member of a reporting unit, or the General Manager, 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.

**Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia
- Tasmanian Branch
Notes to the Financial Statements
Year Ended 31 December 2010**

(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 subsection (1).

4 Related entity transactions

The following transactions are reported under section 253:

<i>Receipts:</i>	From ETU Victoria: income protection share, memberships	80,044
<i>Payments:</i>	To CEPU Communications Division: office rent, postage	19,782
	To ETU Victoria: part loan repayment	50,000
	To CEPU National: newsletter	1,876
	To Unions Tasmania: affiliation fees	16,756
5	Payments to political party	0
6	Fund transfers	
	<i>Transfers in/out of funds:</i>	
	Transfers <i>into</i> DM&T Fund:	60,028
	Payments <i>out of</i> DM&T Fund	- 1,492
	Payments <i>out of</i> CEPU #2 Fund: closing account	- 2,682

7 Union Details

The registered office of the union is 105 New Town Road, NEW TOWN, TASMANIA 7008



FAIR WORK
AUSTRALIA

11 January 2011

Mr Kevin Harkins
State Secretary
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services
Union of Australia-Electrical, Energy and Services Division - Tasmanian Divisional Branch
kevin@ceputas.com.au

Dear Mr Harkins,

**Lodgement of Financial Documents for year ended 31 December 2010 [FR2010/2917]
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 - Tasmanian Divisional Branch (the "reporting unit") has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit's financial documents. The full financial report must be lodged with Fair Work Australia within a period of 6 months and 14 days of the end of the financial year.

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. The attached *Timeline/Planner* summarises these requirements, but I also describe the sequence here.

When the accounts have been prepared ready for the auditor, you or other officers of the Committee of Management must complete, sign and date a "Committee of Management Statement". This Statement effectively approves the accounts for audit and is usually completed at a "first" Committee meeting.

When the auditor has completed his or her audit, he or she must sign and date the "Auditor's Report". The signing and dating of the Auditor's Report may coincide with the date of the "first" Committee Meeting.

Only when the Auditor's Report has been signed and dated is the financial report ready for distribution or publication for the members. This is because the members must be able to see that the report has been audited.

The final event is a formal presentation of the financial report to a "second" meeting. This can be a general meeting of the members, or a separate meeting of the Committee. A general meeting of the members is the default format unless your rules provide for members to petition a special general meeting to consider the report, in which case you can avail itself of the convenience of a Committee meeting instead (see s266).

If you intend to present the report to a general meeting, you must not hold the meeting until at least 21 days have elapsed since distributing or publishing the report to your members. (see s265(5)) If you intend and are permitted to present the report to a Committee meeting, this can be held at any time after the Auditor has signed his report. But this must be a "second" Committee meeting, separate from that at which the various documents were originally signed.

The documents must be lodged within 14 days of the "second" meeting. Your Certificate should provide the date the report was distributed/made available to the members and the date of presentation to the "second" meeting. This will enable Fair Work Australia to be satisfied that you have complied with the relevant sections of the Act

For additional information, if you need it, financial reporting fact sheets and sample documents can be found on our Fair Work Australia website (www.fwa.gov.au). You will find that the legislative requirements remain largely unchanged to that of the former requirements under Schedule 1 of the Workplace Relations Act 1996. The information can be viewed at [FWA Registered Organisations Fact Sheets](#)

This office encourages you to lodge all financial reports electronically (e.g. as pdf files) at RIASydney@fwa.gov.au. Alternatively, you can forward the documents by fax to (02) 9380 6990 .

If you need any further information or if you believe you will be unable to lodge the full financial report within the period mentioned above please contact me on (02) 8374 6666 or by email at RIASydney@fwa.gov.au.

Yours sincerely,



Steve Teece
Registered Organisations – New South Wales
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.
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(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.	/ /
(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).	

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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*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: <input type="checkbox"/> the General Purpose Financial Report (which includes the Committee of Management Statement); <input type="checkbox"/> the Auditor's Report; and <input type="checkbox"/> the Operating Report.	/ /
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*(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	/ /
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate++ – s268	/ /
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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.