

10 November 2017

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

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

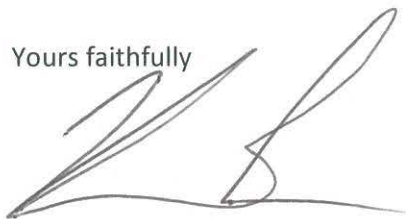
As you are aware, the CEPU has instigated independent audits of the membership figures reported in the annual branch committee of management operating reports for the past 7 years.

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**

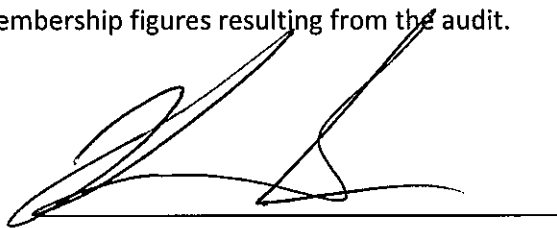
I, Michael Anderson, of 105 New Town Road, Newtown, in the state of Tasmania, 7008,  
declare:

- 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



21 August 2013

Mr Trevor Gauld  
Secretary, Tasmanian Electrical Divisional Branch  
CEPU  
105 New Town Road  
NEW TOWN TAS 7008

Dear Mr Gauld,

**Re: Lodgment of financial statements and accounts - CEPU, Electrical, Energy and Services Division, Tasmanian Divisional Branch - for year ended 31 December 2012 (FR2012/611)**

I refer to the above financial statements and accounts which were lodged with the Fair Work Commission on 16 August 2013.

In our discussions various issues have been clarified. I have identified where additional disclosures or alternative presentation will make future reports more fully compliant and I set these out in the table attached.

The documents have been filed. Please do not hesitate to contact me if you have any further queries regarding the financial reporting requirements

Yours sincerely

Stephen Kellett  
Senior Adviser, Regulatory Compliance Branch

Table of particular provisions

Provision	What it says	Explanation
S254(2)(a)	<p>“The operating report must contain a review of the reporting unit’s principal activities during the year, <b><u>the results of those activities</u></b> and any significant changes in the nature of those activities during the year”</p>	<p>This is a commonly overlooked element of operating report reviews. The operating report provides a summary or snapshot of key aspects of the reporting unit. Here it would suffice to state whether the activities described have generally achieved their objectives, or to identify any significant achievements or results (other than purely financial ones) of particular activities*</p> <p>[*The nature of the principal activities has been described very comprehensively at paragraphs (b) and (c). Results which the organisation might relevantly consider significant might include for example whether there has been greater effectiveness due to successful “training and development of officials” or fair and just outcomes due to “industrial support and representation of individual member grievances” or positive outcomes due to “media and communication.... campaigns” etc.]</p>
Regulation 159(b)	<p>“The following information is prescribed: The number of persons who were, at the end of the financial year to which the report relates, employees of the reporting unit, where the number of employees includes both full-time and part-time employees measured <b><u>on a full-time equivalent basis</u></b>”</p>	<p>This means that where the number of employees includes part-time employees (such as your disclosure of 1 part-time and 4 full-time) they must be calculated and expressed as a full-time equivalent. E.g. if the single part-timer reported works approx. 18 hours per week (where a full-timer works 36 hours per week), that employee would be calculated as 0.5.</p> <p>[Obviously, when all employees are full-time employees, it suffices to describe the total number of employees as “full-time employees”.]</p>
Regulation 159(c)	<p>“The following information is prescribed: 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 <b><u>and the period for which he or she held such a position</u></b>”</p>	<p>This is also a frequently misreported item. It means that the period must be clear. To say simply “during the year” or “at the end of 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 would suffice to state explicitly something like “all persons listed held their position for the entire year”.</p> <p>If some persons named held their position on the committee only for part of the year, then it would be necessary to indicate when each such person was either appointed or resigned, whichever applies. In that case, it would suffice to state “all persons listed held their position for the entire year unless otherwise indicated”.</p>

<p>Reporting Guideline 17(f) (new)</p> <p>and 17(g)</p>	<p>“Balances for the following items of expense must be disclosed by the reporting unit..... (f) employee expenses related to <b><u>holders of office</u></b> 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..... (f) employee expenses related to <b><u>employees (other than holders of office)</u></b> 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>We discussed this. To confirm, 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. 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>
<p>Reporting Guideline 17(b)</p>	<p>“Balances for the following items of expense must be disclosed by the reporting unit..... (b) where, under the rules of the organisation, a reporting unit must pay to another reporting unit of the organisation a capitation fee: (i) the amount paid to each entity, and (ii) the <b><u>name of each entity</u></b> to which monies were paid”</p>	<p>This means that where a balance for “Sustentation” (i.e. “capitation”) is disclosed, the name of the recipient (e.g. Divisional or National office) must also be disclosed either in the description on the Income Statement or, where a cross-reference to a Note appears in the income statement, in the Notes</p>
<p>Reporting Guideline 25</p>	<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 <b><u>name of the other reporting unit and/or controlled entity</u></b> concerned”</p>	<p>This is similar to the preceding requirement. It means that for any kind of cash payment made to or received from other Branches or Divisional 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>
<p>Australian Auditing Standard ASA 700</p> <p>Paragraph 23(c)</p>	<p>The standard states: “The introductory paragraph in the auditor’s report shall: ..... (c) Identify the <b><u>title of each statement</u></b> that comprises the financial report</p>	<p>This is a fine detail that is from time to time overlooked by auditors and one for the auditor’s attention here.</p> <p>The auditor has identified by title all the statements comprising the financial report except for the “Committee of Management Statement”. The phrase “<i>and reports and statements required by legislation</i>” certainly encompasses the COM statement because it is a statement required by legislation, but it does not literally reflect the standard which refers to “the title”.</p> <p>Nothing turns on this in a practical sense, except that it does not literally do what the standard explicitly says and there is no reason why the COM statement cannot also be identified by title in the introductory paragraph of the auditor’s report.</p>
<p>As a general rule, to avoid doubt in matters of compliance, using the words, terms or phrases set out in legislation, regulations or other standards is often the simplest approach to avoid inadvertently misinterpreting, mis-representing or overlooking information disclosures.</p>		

**From:** [Trevor](#)  
**To:** [KELLETT, Stephen](#)  
**Cc:** [Nat ETU Peter Tighe](#); ["Nat ETU Allen Hicks"](#)  
**Subject:** RE: Reminder - Lodgment of financial report for year end 31 Dec 2012 - extension of time till 15 August 2013  
**Date:** Friday, 16 August 2013 2:29:23 PM  
**Attachments:** [2012 BCOM Statement.pdf](#)  
[2012 Certificate by Secretary.pdf](#)  
[2012 Financial Audit.pdf](#)  
[2012 Operating Report.pdf](#)

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Stephen,

Please find attached documents for lodgment with FWC. In relation to your outline below I advise;

1. Whilst the report has been submitted and approved by our State Council on 2 occasions in the previous 2 months, we resubmitted the report yesterday due to the structural changes made to the report after consultation between our Auditor and yourself indicated a requirement for some modification. The revised Auditors Report and Financial Statement was approved by our State Council yesterday via correspondence.
2. Based on the above, I arranged a meeting with our Auditor and we progressed the signing of the above and a new Committee of Management Statement.
3. I confirm the above has been sent to our Divisional Office for publication.
4. Final reporting was distributed to committee members this morning and a meeting was convened (by teleconference) this morning where the reports were "presented" and a resolution passed to "receive" them.
5. I have prepared, signed and attach a Certificate confirming the process.
6. I submit the following reports on this basis;
  - a. Our Committee of Management Statement – 2012 BCOM Statement
  - b. The financial audit and auditors report – 2012 Financial Audit
  - c. Our designated officers certificate – 2012 Certificate by Secretary
  - d. Our operating report statement – 2012 Operating Report

Once again, thank you for your assistance with guiding a new Secretary in fulfilling my obligations. I sincerely appreciate your help.

Could you please advise if this satisfies our reporting unit's requirements and if you require a hard copy to be sent to your office?

Kind reagrds,

**Trevor Gauld**  
State Secretary  
CEPU - Tasmania

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

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

## CERTIFICATE BY SECRETARY

I *Trevor Gauld* being the Secretary of the Communications Electrical Electronic Energy Information Postal and Allied Services Union of Australia - Tasmanian Branch, certify:

- that the documents lodged herewith are copies of the full report referred to in s.268 of the RO Act for the CEPU State Council for the period ended 31 December 2012; and
- that the full report was provided to members of the reporting unit on 15 August 2013 in accordance with s.265 of the RO Act; and
- that the full report was presented to a *meeting of the CEPU State Council* of the reporting unit on 16 August 2013 in accordance with s.266 of the RO Act.

**Date 16 August 2013**

  
**Signature of prescribed  
designated officer**

**Name of prescribed  
designated officer**

Trevor Gauld  
State Secretary  
CEPU - Tasmania

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

## Operating Report

31 December 2012

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The State Council presents its report on the union for the financial year ended 31 December 2012.

### 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
Nicole Wells	Resigned
Rodney Burles	Resigned
Kenneth Batge	Resigned
Kerry Becker	Resigned
Kevin Harkins	Appointed on 19/07/2011
Todd Lambert	Appointed on 19/07/2011
Garry Laycock	Appointed on 19/07/2011
Andy Williams	Appointed on 19/07/2011
Brett Proverbs	Appointed on 19/07/2011
Craig Onn	Appointed on 19/07/2011

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

Trevor Gauld 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**

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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 -\$ 3,652.

### **(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 2012 to 31 December 2012.

Revenues from ordinary activities for the period were \$1,020,303, the major source being member subscriptions \$849,556.

Operating expenses for the period were \$ 1,023,955, the major item being employee benefits \$ 399,985.

The total numbers of members of the union at 31 December 2012 were 2,195.

As at 31 December 2012 the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch employed 1 part time & 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**

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**Auditor's Independence Declaration**


The lead auditor's independence declaration for the year ended 31 December 2012 has been received.

**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: \_\_\_\_\_

  
Trevor Gauld

Dated this:

16.08.2013.

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

**Sections 253 & 255 Fair Work (Registered Organisations) Act 2009 (RO Act)**

**Paragraphs 24, 25 & 26 of the reporting guidelines of the General Manager issued pursuant to section 255 of the RO Act**

## **COMMITTEE OF MANAGEMENT STATEMENT**

On 15 August 2013 the CEPU State Council of the 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 (GPFR) for the period ended 31 December 2012.

The CEPU State Council declares 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 General Manager of the Fair Work Commission;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RO Act ; and
  - (iv) [*where the organisation consists of two or more reporting units*], the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) information has been furnished to any member of the reporting unit or to the General Manager of the Fair Work Commission, as the case may be, where information sought by the member or the General Manager of the Fair Work Commission was duly made under section 272 of the RO Act; and
  - (vi) there has been compliance with any order for inspection of financial records made by the Fair Work Commission under section 273 of the RO Act.
- (f) the reporting unit has not engaged in recovery of wages activity which has resulted in the derivation of revenue in respect of such activity.

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

**Date 15 August 2013**



**Signature of designated officer**

**Trevor Gauld**  
**Name of designated officer**

**State Secretary**  
**Office held**

# Max Peck and Associates ABN 40 322 767 816

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

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## 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 2012, 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 2012 and the results of its operations and its cash flows for the year then ended.

I further report that the financial report presents fairly in accordance with the requirements imposed by the Fair Work (Registered Organisations) Act 2009, in particular Part 3 of Chapter 8.

Max Peck & Associates

  
Rendell W. RIDGE

15/08/2013

**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 2012**

	2012	2011
<b>Assets</b>		
<b>Current Assets</b>		
Cash at Bank, On Hand	1,005,534	855,025
Accounts Receivable	278	4,272
<b>Total Current Assets</b>	<b>1,005,812</b>	<b>859,296</b>
<b>Non-Current Assets</b>		
Land	113,000	113,000
Buildings	447,000	447,000
Deduct Provision Depreciation	-46,563	-35,388
Motor Vehicles	149,748	115,086
Deduct Provision Depreciation	-56,534	-41,503
Furniture, Fixtures	43,655	40,248
Deduct Provision Depreciation	-43,655	-40,248
<b>Total Non-Current Assets</b>	<b>606,651</b>	<b>598,195</b>
<b>Total Assets</b>	<b>1,612,463</b>	<b>1,457,491</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Creditors	15,776	64,716
Subscriptions in Advance	25,577	29,552
Employee Liabilities (Super, Annual Leave)	23,911	68,334
<b>Total Current Liabilities</b>	<b>65,264</b>	<b>162,602</b>
<b>Non-Current Liabilities</b>		
Employee Liability (Long Service)	15,376	25,580
<b>Total Long-Term Liabilities</b>	<b>15,376</b>	<b>25,580</b>
<b>Total Liabilities</b>	<b>80,640</b>	<b>188,182</b>
<b>Net Assets</b>	<b>1,531,823</b>	<b>1,269,309</b>
<b>Equity</b>		
Retained Earnings	1,269,309	1,168,024
Transfer from Communications Account	246,296	0
Surplus for Year	16,218	101,286
<b>Total Equity</b>	<b>1,531,823</b>	<b>1,269,309</b>

**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 2012**

	2012			2011
	2012 total	Electrical/ Plumbing	Commun - ications	
<b>Income</b>				
EAP	27,235	27,235	0	26,864
Interest	19,438	18,938	500	8,997
Member Contributions:	849,556	738,209	111,347	737,484
Miscellaneous	30,737	30,737	0	7,806
Protect Monthly Commissions	28,184	28,184	0	114,483
Reimbursements	15,273	15,273	0	20,403
Rental	49,880	49,880	0	56,025
<b>Total Income</b>	<b>1,020,303</b>	<b>908,456</b>	<b>111,847</b>	<b>972,062</b>
<b>Expenses</b>				
Accounting	12,529	529	12,000	822
Audit	7,755	7,755	0	6,850
Affiliation	11,540	9,840	1,700	10,638
Bank Charges	10,837	9,241	1,596	9,410
Campaign Expenses	0	0	0	59,961
Computer Service Support	18,822	16,050	2,772	14,286
Consultants	600	600	0	1,500
Debts Write-offs	920	920	0	0
Depreciation	53,736	52,400	1,336	41,087
Donations	1,636	1,636	0	7,550
Electricity	7,760	6,260	1,500	5,429
Employment, Entitlements	399,985	298,529	101,457	346,763
Fringe Benefits Tax	1,073	0	1,073	8,582
Insurance	11,113	8,335	2,778	8,975
Legal Expenses	33,859	33,859	0	817
Media	8,448	8,448	0	0
Meeting, Conferences	1,916	1,916	0	3,910
Membership Services, Support	24,742	18,556	6,186	46,561
Merchandise	6,073	6,073	0	19,515
Motor Vehicles, including fuel	31,973	26,973	5,000	31,391
Newsletter	2,137	2,137	0	4,792
Organiser	10,257	9,457	800	6,449
Payroll Tax	75,431	73,923	1,509	0
Printing, Postage, Stationery	29,134	24,764	4,370	24,141
Property	25,137	22,037	3,100	22,810
Sponsorships, Awards	0	0	0	4,091
Subscriptions	5,400	4,803	597	4,230
Sundries	14,356	12,241	2,115	13,074
Superannuation	77,137	61,714	15,423	44,264
Sustentation	84,350	84,350	0	82,594
Telephone, Website	23,092	19,691	3,401	16,083
Training	3,088	3,088	0	4,677
Travel, Accommodation	29,119	24,829	4,289	19,739
<b>Total Expenses</b>	<b>1,023,955</b>	<b>850,953</b>	<b>173,002</b>	<b>870,990</b>
<b>Operating Profit</b>	<b>-3,652</b>	<b>57,503</b>	<b>-61,155</b>	<b>101,072</b>
<b>Add Abnormal Income</b>				
Gain on Asset Disposal	19,871	19,871	0	214
<b>Net Surplus (- Deficit) Attributable to Members</b>	<b>16,218</b>	<b>77,373</b>	<b>-61,155</b>	<b>101,286</b>

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

## Notes to the Financial Statements Year Ended 31 December 2012

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### (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.

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. Compared to the Financial Statements provided in the last reporting year, there has been a change in the presentation of comparative information. These financial statements reflect a joint financial operational arrangement between the Electrical Energy & Services and Communication Divisional Branches of the CEPU. The two Branches are currently separate reporting units but are in the process of merging into one unit. This will occur over the next twelve months after the Registered Rules of the CEPU have been amended

### (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.



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

Notes to the Financial Statements  
Year Ended 31 December 2012

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**(d) 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.

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

<b>(e) Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Buildings	2.50%
Motor Vehicles	33.30%
Office Equipment	15.00%
Computer Equipment	33.30%

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 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 expense. Receivables and payables in the balance sheet are shown inclusive of GST.

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

Notes to the Financial Statements  
Year Ended 31 December 2012

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## 2 Internal arrangements between Divisions

In March of 2012, a decision was taken by the State Committees of Management of the Electrical Energy & Services Division and the Communication Division CEPU Tasmanian Branches to merge the two branches into one consolidated Tasmanian CEPU Branch. This decision whilst supported by National Council has yet to be finalised by the National Council of the union. Since March of 2012 there has been one Administration and Membership service arrangement for members of both branches. The expenses for the operation of this arrangement are paid out of a pooled CEPU fund. Membership contributions are collected, processed and recorded separately. This is detailed in the accompanying financial report. The income Statement shows a division of income and expenditure between the two existing reporting units. A total amount is detailed showing the joint operations including total income and total expenditure of the two existing units. All expenses and salaries for staff and officers of both branches are met out of a pool operational fund set up by both reporting units. It is expected that the rules of the union will be amended by the National Council of the

## 3 Salary of elected officers

Two elected officers in the Electrical and Plumbing Divisions were paid a total of \$220,340 gross which included accrued leave on termination. Additional expenditure totalling \$48,422 was incurred for superannuation and allowances. An elected officer in the Communications Division was paid \$71,917 gross while superannuation and allowances amounted to \$14,884.

## 4 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.

(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).

## 5 Union Details

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

**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 2012**

	<b>2012</b>	<b>2011</b>
Retained Earnings brought forward	1,269,309	1,168,024
Transfer bank balance from Communications Account	246,296	0
Current Year Earnings	<u>16,218</u>	<u>101,286</u>
<b>Total Shareholders' Equity</b>	<u><b>1,531,823</b></u>	<u><b>1,269,309</b></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 2012**

	2012	2011
<b>Cash Received from Operations</b>		
Receipts from all sources	1,016,069	994,336
Suppliers and employees	<u>-1,054,835</u>	<u>-815,842</u>
<b>Cash Surplus (deficit) from Operations</b>	-38,766	178,494
<b>Cash from financing activities</b>		
Transfer from Communications Account	246,296	0
Loan repayment	<u>0</u>	<u>-50,000</u>
<b>Cash received for (- used in) financing activities</b>	246,296	-50,000
<b>Cash from (- used in) investing activities</b>		
Asset purchases (- disposals) (net)	<u>-57,020</u>	<u>16,976</u>
<b>Cash deficit from Investing activities</b>	-57,020	16,976
Net cash for the year	150,510	145,470
Balance at start of year	<u>855,025</u>	<u>709,555</u>
<b>Balance at end of year</b>	<u>1,005,535</u>	<u>855,025</u>
<b>Made up by:</b>		
Cash at Bank, on hand	<u>1,005,535</u>	<u>855,025</u>
<b>Total Cash at balance date</b>	<u>1,005,535</u>	<u>855,025</u>

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

Profit for the Year	16,218	101,285
<b>Changes in non-cash items</b>		
Depreciation (net of write-back)	29,613	29,980
Loss on Disposal of Assets	19,871	-214
Debt Write-Offs	-920	0
Subscriptions in Advance	-3,975	21,652
Employee entitlements	-54,627	26,490
Receivables	3,993	623
Payables, Accruals	<u>-48,940</u>	<u>-1,322</u>
<b>Cash Surplus (deficit) from Operations</b>	-38,766	178,494

**From:** [KELLETT, Stephen](#)  
**To:** ["Trevor"](#)  
**Subject:** Reminder - Lodgment of financial report for year end 31 Dec 2012 - extension of time till 15 August 2013  
**Date:** Thursday, 15 August 2013 9:45:52 AM  
**Attachments:** [CEPU ELE TAS FR2012 611 \(s265\(5\) \(extension\).pdf](#)

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Dear Mr Gauld,

I refer to the Delegate's letter of 18 July 2013 addressed to Mr Harkins and emailed to you on that day, in relation to an extension of time for lodgment of the financial report. I attach a copy of that letter for your convenient reference. Lodgments should be made at [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au)

Yours sincerely

STEPHEN KELLETT  
Senior Adviser, Regulatory Compliance Branch  
**Fair Work Commission**

80 William Street  
EAST SYDNEY NSW 2011

(ph) (02) 6723 7237  
(mobile) 0429 462 979  
(email) [stephen.kellett@fwc.gov.au](mailto:stephen.kellett@fwc.gov.au)

[www.fwc.gov.au](http://www.fwc.gov.au)

**From:** [Trevor](#)  
**To:** [KELLETT, Stephen](#)  
**Subject:** CEPU Tasmania  
**Date:** Thursday, 18 July 2013 6:11:03 AM  
**Attachments:** [img-7171558-0001.pdf](#)

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Mr Kellett,

Please find attached correspondence relating to the CEPU Tasmanian Branch.

Thanks,

**Trevor Gauld**

State Secretary

CEPU - Tasmania

M. 0488 225 625

P. (03) 6228 0098

F. (03) 6228 7557

[trevor@ceputas.com.au](mailto:trevor@ceputas.com.au)

[www.ceputas.com.au](http://www.ceputas.com.au)

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18 July 2013

Mr Kevin Harkins  
President, Tasmanian Electrical Divisional Branch  
CEPU  
105 New Town Road  
NEW TOWN TAS 7008

Dear Mr Harkins,

**Re: Application for extension of time - s265(5) Fair Work (Registered Organisations) Act 2009 - CEPU, Electrical, Energy and Services Division, Tasmanian Divisional Branch - for year ended 31 December 2012 (FR2012/611)**

I refer to your letter of application for an extension of time under subsection 265(5) of the Act, which was received today, 18 July 2013.

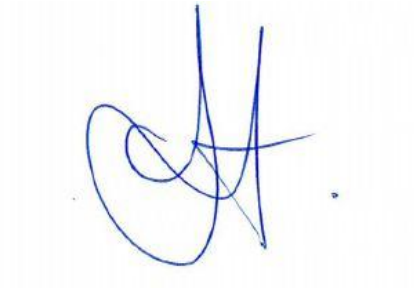
I note your advice that changes to the Principal Officers during the last twelve months have delayed the final auditing of the Branch's financial statements. I have also had regard to email correspondence from Mr Stephen Kellett of this office to Mr Peter Tighe on 15 July 2013 in which he provided advice on prepared financial documents and indicated an extension of time should be made.

Your application did not indicate the length of period requested. Under subsection 265(5) I may extend the period in which the meeting required by section 266 must be held or the period in which the financial report must be provided to members by no more than one month. The effect of a grant of extension of time will be to extend the time by which the report must be lodged.

The report for the year ended 31 December 2012 should, in the ordinary course, have been lodged by 15 July 2013. The latest date by which the report may be allowed to be lodged, with an extension of time of up to the maximum period permitted, will be 15 August 2013.

Having regard to the circumstances, I grant an extension of time of one month.

Yours sincerely

A handwritten signature in blue ink, appearing to be 'CE', is centered on a light blue grid background.

Chris Enright  
Delegate of the General Manager  
Fair Work Commission



17<sup>th</sup> July 2013

General Manager  
Fair Work Commission

Attention: Stephen Kellett  
Regulatory Compliance Branch

Dear Sir,

**Re: Electrical Energy & Services Division (CEPU)  
Tasmanian Branch Financial Statements 31/12/2012**

The Tasmanian Branch of the Electrical Energy and Services Division of the CEPU would like to request an extension of time, regarding the lodgement of the above documents Pursuant to Section 265 subsection (5) of the Fair Work (Register Organisations) Act 2009. During the last twelve months the Tasmanian Branch has seen three changes to the Principal Officers position within the Branch. This has delayed the final auditing of our reporting unit's financial statements.

Please accept our apology for this unavoidable delay, the final statement should be available in the immediate future and will be lodge in accordance with the Act as soon as practicably.

Yours faithfully



Kevin Harkins  
President Tasmanian  
Electrical Energy & Services  
Divisional Branch



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](mailto:info@ceputas.com.au)  
Web: [www.ceputas.com.au](http://www.ceputas.com.au)  
ABN: 18 172 840 055



FAIR WORK  
COMMISSION

18 January 2013

Ms Nicole Wells  
Divisional Branch President / TAS Branch Secretary  
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services  
Union of Australia-Electrical, Energy and Services Division - Tasmanian Divisional Branch  
Sent by email: [nw.cepu@bigpond.net.au](mailto:nw.cepu@bigpond.net.au)

Dear Ms Wells,

**Re: Lodgement of Financial Report - [FR2012/611]**

**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) 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.