

31 October 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 – NEW SOUTH WALES BRANCH  
Operating Reports as at 31 December 2010, 2011 & 2012  
– Reporting of Membership Numbers**

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

- Declaration correcting the membership figures reported in the branch operating reports for the reporting periods ending 31 December 2010, 2011 and 2012.

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 State Council Executive, in a meeting held 30 October 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, 2011 and 2012.

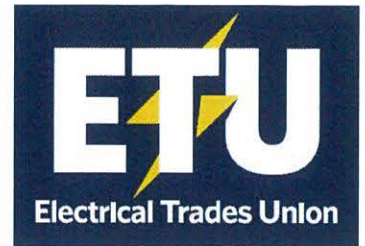
These amended figures have now been published to our website for the information of members.

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

Yours faithfully



David McKinley  
Branch Secretary



Electrical Trades Union of Australia  
New South Wales Branch

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

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**Secretary**

Dave McKinley

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**Sydney**

Level 5, 370 Pitt St  
Sydney NSW 2000

Ph 02 9267 4844

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**Newcastle**

Suite 4B, Ground Floor  
406-408 King St  
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Ph 02 4968 2488

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**Canberra**

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**ETU NSW & ACT FIGHTING FOR MEMBERS**

Web [www.etunsw.com.au](http://www.etunsw.com.au) Email [etunsw@etunsw.com.au](mailto:etunsw@etunsw.com.au)



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 – New South Wales Branch**  
**OPERATING REPORT**  
lodged pursuant to s.268

I, David McKinley, of 370 Pitt Street, Sydney, in the state of New South Wales 2000, declare:

- I am the Branch Secretary of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, Electrical, Energy and Services Division – New South Wales 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, 31 December 2011 and 31 December 2012, the full financial reports, including the operating reports, of the branch were lodged with the Fair Work Commission (FWC) in FR2010/2831, FR2011/2837 and FR2012/529 respectively.
- An independent audit into the membership figures reported in the branch committee of management operating reports for the reporting periods 31 December 2010, 31 December 2011 and 31 December 2012 found the following variances with the figures reported in the operating reports:

As at 31 Dec	2010	2011	2012
Reported	21,750	22,321	21,978
Audited	21,664	22,305	21,985
Variance	86	16	7

- On 30 October 2017, in response to the findings of the audit, the State Council Executive authorised the Branch Secretary to amend the branch committee of management operating reports for the years ended 31 December 2010, 31 December 2011 and 31 December 2012 to reflect the membership figures resulting from the audit.

Signed:



Name: Mr David McKinley

Date: 30/10/17



FAIR WORK  
COMMISSION

30 September 2013

Mr Steve Butler  
Secretary, NSW Electrical Divisional Branch  
CEPU  
Level 5, 370 Pitt Street  
SYDNEY NSW 2000

Dear Mr Butler,

**Re: Lodgement of financial accounts and statements - CEPU, NSW Electrical Divisional Branch - for year ended 31 December 2012 (FR2012/529)**

I acknowledge receipt of your letter dated today in relation to the above.

Yours sincerely

Stephen Kellett  
Senior Adviser, Regulatory Compliance Branch

30 September 2013

Ms. Stephen Kellett  
Senior Adviser - Regulatory Compliance Branch  
Fair Work Commission  
Terrace Towers, 80 William Street  
East Sydney NSW 2011

**By email:** Stephen.Kellett@fwc.gov.au

Dear Mr. Kellett,

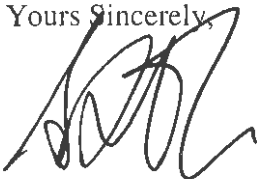
**RE: Lodgement of financial accounts and statements – CEPU, NSW Electrical  
Divisional Branch – for year ended 31 December 2012 (FR2012/529)**

The Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia (CEPU) acknowledges receipt of your letter received today 30 September 2013 relating to the above financial accounts and statements lodged with the Fair Work Commission (FWC) on 10 July 2013.

The CEPU thanks the FWC for its assistance in this matter and notifies that all future reports will comply with our obligations under the new Reporting guidelines issued on 26 June 2013 as well as with all relevant Accounting standards.

If you require further information please do not hesitate to contact Donald Garton on (02) 9267 4844.

Yours Sincerely,



Steve Butler  
Secretary

Cc: Richard Pinker - Pinker Arnold Chartered Accountants - Richard@pam.com.au



**From:** [Ronald De La Cuadra](#)  
**To:** [KELLETT, Stephen](#)  
**Cc:** [richard@pam.com.au](mailto:richard@pam.com.au); [Steve Butler](#); [Donald Garton](#)  
**Subject:** FR2012/529 - Lodgement of financial accounts and statements - CEPU, NSW Electrical Divisional Branch - for year ended 31 December 2012  
**Date:** Monday, 30 September 2013 3:48:47 PM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[image003.png](#)  
[FR2012-529 - Letter from Secretary Steve Butler.pdf](#)

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Dear Mr. Kellett,

Please find attached a letter from CEPU (NSW Electrical Division) Secretary Steve Butler in relation to the above matter.

Regards,

Ronald De La Cuadra  
Industrial & Research Officer  
Electrical Trades Union of Australia (NSW Branch)  
CEPU, Electrical Trades Union Division, NSW Branch  
Level 5, 370 Pitt St, Sydney NSW 2000  
02 9267 4844 | [ronaldd@etunsw.asn.au](mailto:ronaldd@etunsw.asn.au) | [www.etunsw.com.au](http://www.etunsw.com.au)





FAIR WORK  
COMMISSION

30 September 2013

Mr Steve Butler  
Secretary, NSW Electrical Divisional Branch  
CEPU  
Level 5, 370 Pitt Street  
SYDNEY NSW 2000

Dear Mr Butler,

**Re: Lodgement of financial accounts and statements - CEPU, NSW Electrical Divisional Branch - for year ended 31 December 2012 (FR2012/529)**

I refer to the above financial accounts and statements lodged with the Fair Work Commission on 10 July 2013.

As I indicated in email correspondence to Mr Donald Garton on 10 September 2013, the financial statements did not disclose separately several item balances specified by the former Reporting Guidelines. I indicated that I thought a supplementary statement of disclosures appropriate and Mr Garton agreed to prepare a statement and communicated the Branch's undertaking to include the separate disclosures in future reporting.

I have spoken to Mr Garton today and indicated that, after careful consideration and on the basis of the undertaking by the Branch, I would not require any further action in respect of the report but would file the report as lodged. The documents have accordingly been filed. FWC will expect however that future reports will comply with the new Reporting guidelines issued on 26 June 2013 and with all relevant Accounting standards.

I attach a copy of the new Reporting Guidelines, and a copy of the Model Financial Statements for your convenient reference. I encourage the Branch to contact me on (02) 6723 7237 if it has any query regarding the legislative reporting requirements.

Yours sincerely

Stephen Kellett  
Senior Adviser, Regulatory Compliance Branch

cc. Mr Donald Garton, Financial Controller

**From:** KELLETT, Stephen  
**To:** ["donaldg@etunsw.asn.au"](mailto:donaldg@etunsw.asn.au)  
**Subject:** Attention Mr Steve Butler - financial report for y/e 31 December 2012 - filing  
**Date:** Monday, 30 September 2013 2:53:00 PM  
**Attachments:** [CEPU ELE NSW FR2012 529 \(final\) 30092013.pdf](#)  
[fr\\_guidelines\\_253\\_2013.pdf](#)  
[Model-financial-statements.pdf](#)

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Dear Donald,

Please see attached my letter to Mr Butler in relation to the above, and some attachments.

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:** [KELLETT, Stephen](#)  
**To:** [KELLETT, Stephen](#)  
**Subject:** FW: omissions in financial report and/or departures from previous years  
**Date:** Tuesday, 10 September 2013 1:45:50 PM

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**From:** Donald Garton [mailto:donaldg@etunsw.asn.au]  
**Sent:** Tuesday, 10 September 2013 1:42 PM  
**To:** KELLETT, Stephen  
**Subject:** RE: omissions in financial report and/or departures from previous years

Hi Stephen

Thank you for your email. As requested, we will submit:

1. a "supplementary statement of disclosure" that addresses all the items in your email below with referencing back to the previously lodged reports.
2. a covering statement from our auditor
3. a letter from the Secretary advising that the
  - a. supplementary statement of disclosure and
  - b. a covering statement from our auditorhave been placed on our web site for members access.

And we will incorporate the supplementary statement of disclosure into our future reporting.

Thanks Stephen.

Regards

Donald Garton

[Join the ETU NSW online, click here](#)

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Financial Controller  
Electrical Trades Union of Australia (NSW Branch)  
CEPU , Electrical Trades Union Division, NSW Branch  
Level 5, 370 Pitt St, Sydney 2000, NSW, Australia  
**P:** (02) 9267 4844 **F:** (02) 9267 4877 **M:** 0419 855 622  
**E:** [DonaldG@etunsw.asn.au](mailto:DonaldG@etunsw.asn.au) **W:** [www.etunsw.com.au](http://www.etunsw.com.au)



Please consider the environment before printing this email.

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**Attention:**

The information contained in this message and or attachments is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any review, retransmission, dissemination or other use of, or taking of



**From:** KELLETT, Stephen  
**To:** ["donaldg@etunsw.asn.au"](mailto:donaldg@etunsw.asn.au)  
**Subject:** omissions in financial report and/or departures from previous years  
**Date:** Tuesday, 10 September 2013 1:00:00 PM

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Dear Donald,

Further to our discussion on Friday, 6 September 2013, I have examined the report for the year ended 31 December 2012 and have identified the following balance categories that do not appear to have been separately disclosed in accordance with the Reporting Guidelines [RGs] applicable for the year. They include:

1. Sustentation or "contribution towards the administrative expenses of (another) reporting unit, including the amount and name of that reporting unit" [see RG 11(b)]
2. Fees for "affiliation to any political party, any federation.....having an interest in industrial matters" [see RG 11(d)]
3. Amounts "transferred to a fund or account kept for a specific purpose by the reporting unit" or an amount "withdrawn from such a fund or account" including the name of the fund or account [see RG 12(a)]
4. The name of the other reporting unit "where an item is disclosed as a receivable or payable.....as a result of one or more transactions and or other past events with another reporting unit of the organisation". [see RG 13]
5. "The name and balance of each fund or account operated.....required by the rules of the organisation" [see RG 14(g)]

*[NB - Note 2 lists cash and cash equivalent investment balances for three funds described in abbreviated form but does not list comparative 2011 figures for them, raising a question whether this guideline has been satisfied].*

6. The separate disclosure of the name of the other reporting unit concerned where it "is the source of a cash inflow or the application of a cash outflow" [see RG 15]

In addition, I have identified the following balance categories that do not appear to have been separately disclosed in accordance with *Australian Accounting Standard (AASB) 1054*:

7. "fees to each auditor.....separately for (a) the audit ..... of the financial statements; and (b) all other services performed during the reporting period .....(and) shall describe the nature of other services"

*[NB – I note that in the Operating Report it is reported that a service agreement was entered into with the ETU NSW during the year. I am unsure whether this is connected with the omission of an audit expense disclosure]*

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By comparison, in the financial report for the year ended 31 Dec 2011:

- item 1 was disclosed as "Sustentation fees" and "National Council Funding" at Note 6 "National Council costs" on page 10. [NB. The name "National Council" was taken at that time to stand for the name of the Division, rather than the National Office, but if this was incorrect, then any ambiguity should be clarified in future reports]
- item 2 was disclosed as "Affiliation fees" in the Statement of Comprehensive income on page 7. [NB. It was clear from the figure that this did not incorporate sustentation and other categories]
- item 3 was disclosed in separate financial statements for each of the three funds on pages 14-19.
- Item 4 receivables by name (incl. the related party of the ETUNSW) were disclosed at Notes 8 and 9 on page 11; item 4 payables were disclosed by aggregate amount but not by name at Note 11 on page 11.
- Item 5 appears to have been disclosed at Note 7 on page 10 and in the financial statements for the three funds on pages 14-19.
- Item 6 appears to be covered by the disclosure at Note 6 [see above]
- Item 7 was taken to have been disclosed as "Auditor's remuneration" at Note 3 on page 10. [NB. For 2012, for the purposes of AASB 1054, this would have had to be either described more precisely as "audit fees" or else, where it

*included fees for other services, broken up into the two separate sub-categories]*

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The presentation of these categories in the 2012 report differs from that of previous years' reports. At face value, it appears to me these reporting guidelines have not been met but in case I have overlooked any relevant information, I would invite the Branch's comments and advice on the matter. The service agreement with the state-registered union may be relevant and if so, an explanation of what it covers in greater detail would assist. If the Branch agrees that there have been omissions in some or all of the above categories, I think a supplementary summary of the relevant disclosures added to the already published financial statements would serve to complete the disclosure requirements for the benefit of members.

Please don't hesitate to telephone me to discuss.

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)

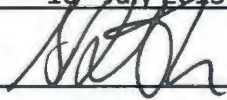


COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION  
NSW ELECTRICAL  
DIVISIONAL BRANCH

## Certificate by Prescribed Designated Officer

I Steve Butler being the Secretary in accordance with the rules of the C.E.P.U.  
Electrical Division NSW certify:

- that the document lodged on 21<sup>st</sup> June 2013 is a copy of the full report referred to in s.268 of the RO Act for the C.E.P.U. Electrical Division NSW for the period ended 31<sup>st</sup> December 2012; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 17<sup>th</sup> Jun 2013 in accordance with s.266 of the RO Act.
- that the full report was provided to members of the reporting unit on 18th June 2013 in accordance with s.265 of the RO Act;
- the full report submitted on 21<sup>st</sup> June 2013 was then altered on page 13 "Note 10" to reflect the correct listing of Executive Committee Members of the Union.
- the full report was again presented to a meeting of the committee of management of the reporting unit on 8<sup>th</sup> July 2013 in accordance with s.266 of the RO Act.

Date	<u>10<sup>th</sup> July 2013</u>
Signature of prescribed designated officer	<u></u>
Name of prescribed designated officer	<u>Steve Butler</u>
Office held	<u>Secretary</u>

Level 5, 370 Pitt Street  
Sydney NSW 2000  
Phone: 02 9267 4844  
Fax: 02 9267 4877

26 Warabrook Bvd  
Warabrook NSW 2304  
Phone: 02 4968 2488  
Fax: 02 4968 3466

Level 2, 63 Market Street  
Wollongong NSW 2500  
Phone: 02 4229 8711  
Fax: 02 4228 5636

25-27 Darling Street  
PO Box 126  
Mitchell ACT 2911  
Phone: 6163 6666  
Fax: 6163 6667



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**COMMUNICATIONS, ELECTRICAL,  
ELECTRONIC, INFORMATION, POSTAL,  
PLUMBING, AND ALLIED SERVICES UNION OF  
AUSTRALIA - ELECTRICAL, ENERGY AND  
SERVICES DIVISION - NSW DIVISIONAL  
BRANCH - "C.E.P.U. ELECTRICAL DIVISION  
(NSW BRANCH)"**

**ABN 46 878 660 276**

**Financial Statements**

**For the Year Ended 31 December 2012**

**C.E.P.U. Electrical Division (NSW Branch)**

ABN 46 878 660 278

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**C.E.P.U. Electrical Division (NSW Branch)**

ABN 46 878 660 276

**Organisation Statements**

**Operating Report**

The committee of management in accordance with section 254 of the *Fair Work (Registered Organisations) Act 2009* and Regulation 159 *Fair Work (Registered Organisations) Regulations 2009* presents its report for the period ended 31st December 2012.

**Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year**

The principal activity of the NSW Branch of the CEPU Electrical Division was that of a registered Trade Union. There has been no significant changes to the way the Union has carried out these activities during the last financial year.

The operating surplus for CEPU Electrical Division NSW Branch the year ended 31st December 2012 was \$139,443.

There have been no significant changes to the operating costs of the Branch in the last financial year.

**Right of members**

Members have the right to resign their membership of the union by giving written notice of resignation to the Branch Secretary. The written notification is accepted subject to the rules of the branch and in accordance with section 174 of the *Fair Work (Registered Organisations) Act 2009*.

**Number of members**

As at 31 December 2012 the organisation had 21,978 members. The number of financial members of the Union as at 31 December 2012 was 13,569.

**Service Agreement**

During the year the C.E.P.U. Electrical Division (NSW Branch) entered into a service agreement with the Electrical Trades Union of Australia (NSW Branch) under which the C.E.P.U. Electrical Division (NSW Branch) receives administrative support services and facilities from the Electrical Trades Union of Australia (NSW Branch).

**Names of all Committee of Management members who held office during the year and the period which each such person held office during the year**

<i>Name</i>	<i>Period of service</i>	
James MacFadyen	1 Jan 2012	to 31 Dec 2012
Bernard Riordan	1 Jan 2012	to 25 Mar 2012
Steve Butler	26 Mar 2012	to 31 Dec 2012
William Maxwell	1 Jan 2012	to 31 Dec 2012
Mary Stylli	1 Jan 2012	to 31 Dec 2012
Philip Oswald	1 Jan 2012	to 31 Dec 2012
Glen Potter	1 Jan 2012	to 31 Dec 2012
Peter Henne	1 Jan 2012	to 31 Dec 2012
Mark Buttigieg	1 Jan 2012	to 31 Dec 2012
Colin Harris	1 Jan 2012	to 31 Dec 2012
Neville Betts	1 Jan 2012	to 31 Dec 2012

Date

17 JUNE 2013

Signature of designated officer

[Handwritten Signature]

Name of designated officer

STEVE BUTLER

Office held

SECRETARY

The accompanying notes form part of these financial statements.

## Organisation Statements

### Committee of Management Statement

On the 17<sup>th</sup> day of JUNE in the year 2013 the committee of management of the CEPU Electrical Division NSW Branch (the reporting unit) passed the following resolution in relation to the general purpose financial report (GPFR) for the period ended 31 December 2012.

The committee of management 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.

Name of designated officer

J.A. Dineen

Signature of designated officer

[Signature]

Name of designated officer

Phillip Edward Oswald

Signature of designated officer

[Signature]



## Organisation Statements

### Committee of Management Statement

On the 8 day of JULY in the year 2013 the committee of management of the CEPU Electrical Division NSW Branch (the reporting unit) passed the following resolution in relation to the general purpose financial report (GPFR) for the period ended 31 December 2012.

The committee of management declares that in its opinion:

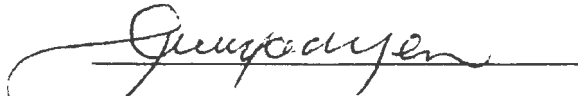
- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager of the Fair Work Commission;
- (c) the financial statements and notes give a true and fair view of the financial 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.

Name of designated officer

James M. MACFADYEN

Signature of designated officer



Name of designated officer

STEVE BUTLER

Signature of designated officer



**C.E.P.U. Electrical Division (NSW Branch)**

ABN 45 578 690 276

**Auditor's Independence Declaration under Section 307C of the Corporations Act 2001 to the Directors of C.E.P.U. Electrical Division (NSW Branch)**

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: 17 June 2013

Hurstville NSW

**C.E.P.U. Electrical Division (NSW Branch)**

ABN 46 878 660 276

**Auditor's Independence Declaration under Section 307C of the Corporations Act 2001 to the Directors of C.E.P.U. Electrical Division (NSW Branch)**

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.

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Pinker Arnold & McLoughlin Chartered Accountants



Richard Pinker

Date: 8 July 2013

Hurstville NSW

**C.E.P.U. Electrical Division (NSW Branch)**

ABN 46 878 660 276

**Statement of Comprehensive Income**

**For the Year Ended 31 December 2012**

	Note	2012 \$	2011 \$
Revenue	7	4,428,383	1,800,705
Other income	7	22,319	34,464
Affiliation fees		(1,338,072)	(819,860)
Depreciation and amortisation expense		(48,181)	(48,148)
ETU admin & mgt fees		(2,374,879)	-
Finance costs		(180,904)	(180,895)
Grants & donations		(87,491)	(25,000)
Legal fees		5,115	(237,764)
Meeting & conference fees		(35,298)	(52,530)
Other expenses		(251,549)	(223,609)
<b>Profit before income tax</b>		<b>139,443</b>	<b>247,363</b>
Income tax expense		-	-
<b>Profit from continuing operations</b>		<b>139,443</b>	<b>247,363</b>
<b>Profit for the year</b>		<b>139,443</b>	<b>247,363</b>
<b>Other comprehensive income:</b>			
<b>Total comprehensive income for the year</b>		<b>139,443</b>	<b>247,363</b>

The accompanying notes form part of these financial statements.

**C.E.P.U. Electrical Division (NSW Branch)**

ABN 46 878 660 276

**Statement of Financial Position****As At 31 December 2012**

	Note	2012 \$	2011 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	4,250,499	1,406,665
Trade and other receivables	3	634,778	2,456,138
<b>TOTAL CURRENT ASSETS</b>		<b>4,885,277</b>	<b>3,862,803</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		1,300,000	1,300,000
Property, plant and equipment	4	6,748,481	6,796,297
<b>TOTAL NON-CURRENT ASSETS</b>		<b>8,048,481</b>	<b>8,096,297</b>
<b>TOTAL ASSETS</b>		<b>12,933,758</b>	<b>11,959,100</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	5	856,178	362,399
Current tax liabilities		82,126	587
Short-term provisions		-	200,000
<b>TOTAL CURRENT LIABILITIES</b>		<b>938,304</b>	<b>562,986</b>
<b>NON-CURRENT LIABILITIES</b>			
Trade and other payables	5	1,573,000	1,573,000
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,573,000</b>	<b>1,573,000</b>
<b>TOTAL LIABILITIES</b>		<b>2,511,304</b>	<b>2,135,986</b>
<b>NET ASSETS</b>		<b>10,422,454</b>	<b>9,823,114</b>
<b>EQUITY</b>			
Reserves		3,574,308	3,574,308
Accumulated surplus at the end of the financial year		6,848,146	6,248,806
<b>TOTAL EQUITY</b>		<b>10,422,454</b>	<b>9,823,114</b>

The accompanying notes form part of these financial statements.

**C.E.P.U. Electrical Division (NSW Branch)**

ABN 46 878 660 276

**Statement of Changes in Equity**

**For the Year Ended 31 December 2012**

**2012**

	Accumulated Surplus	Asset Revaluation Reserve	Total
Note	\$	\$	\$
Balance at 1 January 2012	6,248,806	3,574,308	9,823,114
Surplus attributable to members	139,443	-	139,443
Retrospective adjustment upon change in accounting policy	459,897	-	459,897
<b>Sub-total</b>	<b>599,340</b>	<b>-</b>	<b>599,340</b>
<b>Balance at 31 December 2012</b>	<b>6,848,146</b>	<b>3,574,308</b>	<b>10,422,454</b>

**2011**

	Accumulated Surplus	Asset Revaluation Reserve	Total
Note	\$	\$	\$
Balance at 1 January 2011	6,001,443	3,574,308	9,575,751
Surplus attributable to members	247,363	-	247,363
<b>Sub-total</b>	<b>247,363</b>	<b>-</b>	<b>247,363</b>
<b>Balance at 31 December 2011</b>	<b>6,248,806</b>	<b>3,574,308</b>	<b>9,823,114</b>

The accompanying notes form part of these financial statements.

**C.E.P.U. Electrical Division (NSW Branch)**

ABN 46 878 660 276

**Statement of Cash Flows**

**For the Year Ended 31 December 2012**

	2012	2011
Note	\$	\$
<b>CASH FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	5,874,733	1,664,855
Payments to suppliers and employees	(3,560,234)	(1,598,555)
Interest received	315,382	170,313
Interest paid	(180,904)	-
Net cash provided by (used in) operating activities	<u>2,448,977</u>	<u>236,613</u>
<hr/>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Gains from sale of investments	<u>22,319</u>	-
Net cash used by investing activities	<u>22,319</u>	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from repaid loans	372,538	-
Repayment of borrowings	-	(180,895)
Net cash used by financing activities	<u>372,538</u>	<u>(180,895)</u>
Net increase (decrease) in cash and cash equivalents held	2,843,834	55,718
Cash and cash equivalents at beginning of year	<u>1,406,665</u>	<u>1,350,947</u>
Cash and cash equivalents at end of financial year	<u>2</u> <u>4,250,499</u>	<u>1,406,665</u>

The accompanying notes form part of these financial statements.



## C.E.P.U. Electrical Division (NSW Branch)

ABN 46 878 660 276

# Notes to the Financial Statements

## For the Year Ended 31 December 2012

The financial statements cover C.E.P.U. Electrical Division (NSW Branch) as an individual entity. C.E.P.U. Electrical Division (NSW Branch) is 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 Organisations) 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

Comparatives are consistent with prior years, unless otherwise stated.

#### (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 reducing balance 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.

#### (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.

## Notes to the Financial Statements

For the Year Ended 31 December 2012

### 1 Summary of Significant Accounting Policies continued

(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 C.E.P.U. Electrical Division (NSW Branch)'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.

### 2 Cash and Cash Equivalents

	Note	2012 \$	2011 \$
Bank balances		834,161	37,074
Investments		1,445,767	1,369,591
Investments - D&M fund		396,878	-
Investments - Sus Asst fund		1,467,922	-
Investments - D&M supp fund		105,771	-

**C.E.P.U. Electrical Division (NSW Branch)**

ABN 46 878 660 276

**Notes to the Financial Statements****For the Year Ended 31 December 2012****2 Cash and Cash Equivalents continued**

	2012	2011
Note	\$	\$
	<b>4,250,499</b>	<b>1,406,665</b>

**Reconciliation of cash**

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

	2012	2011
Note	\$	\$
Cash and cash equivalents	<b>4,250,499</b>	<b>1,406,665</b>

**3 Trade and Other Receivables**

	2012	2011
Note	\$	\$
CURRENT		
Related party receivables	<b>602,439</b>	<b>2,382,929</b>
Other receivables	<b>32,339</b>	<b>73,209</b>
<b>Total current trade and other receivables</b>	<b>634,778</b>	<b>2,456,138</b>

**4 Property, Plant and Equipment**

	2012	2011
	\$	\$
LAND AND BUILDINGS		
Building		
At independent valuation	<b>6,940,741</b>	<b>6,940,741</b>
Accumulated depreciation	<b>(192,593)</b>	<b>(144,444)</b>
<b>Total buildings</b>	<b>6,748,148</b>	<b>6,796,297</b>
<b>Total land and buildings</b>	<b>6,748,148</b>	<b>6,796,297</b>
PLANT AND EQUIPMENT		
Office equipment		
At cost	<b>366</b>	<b>-</b>
Accumulated depreciation	<b>(33)</b>	<b>-</b>
<b>Total office equipment</b>	<b>333</b>	<b>-</b>
<b>Total plant and equipment</b>	<b>333</b>	<b>-</b>
<b>Total property, plant and equipment</b>	<b>6,748,481</b>	<b>6,796,297</b>

**C.E.P.U. Electrical Division (NSW Branch)**

ABN 46 878 660 276

**Notes to the Financial Statements  
For the Year Ended 31 December 2012**

**5 Trade and Other Payables**

	2012	2011
Note	\$	\$
CURRENT		
Secured Liabilities		
Creditors & accruals	-	18,427
Other payables	856,178	343,972
	<u>856,178</u>	<u>362,399</u>
	<u>856,178</u>	<u>362,399</u>
	2012	2011
Note	\$	\$
NON-CURRENT		
ETU of Aust NSW	<u>1,573,000</u>	<u>1,573,000</u>

**6 Financial Risk Management**

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

This note discloses the Union's objectives, policies and processes for managing and measuring these risks.

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 most significant financial risks to which the Union is exposed to are described below:

- Market risk - currency risk, cash flow interest rate risk and price risk
- Credit risk
- Liquidity risk

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 principal categories of financial instrument used by the Union are:

- Trade receivables
- Cash at bank
- Trade and other payables

**Net fair values**

**C.E.P.U. Electrical Division (NSW Branch)**

ABN 46 878 660 276

**Notes to the Financial Statements**

**For the Year Ended 31 December 2012**

**6 Financial Risk Management continued**

**Fair value estimation**

The fair value of financial assets and financial liabilities approximate their carrying value, because of their short term to maturity. No financial assets or financial liabilities are actively traded on organised markets.

**7 Revenue and Other Income**

	2012	2011
Note	\$	\$
Revenue		
- Member subscriptions	3,760,201	-
- Rental revenue	352,800	352,800
- Interest received	315,382	170,313
- Service charges	-	1,277,592
	<u>4,428,383</u>	<u>1,800,705</u>
Other income		
- Gain (loss) on investments	22,319	31,329
- Other income	-	3,135
	<u>22,319</u>	<u>34,464</u>
<b>Total Revenue</b>	<u><b>4,450,702</b></u>	<u><b>1,835,169</b></u>

**8 Events after the end of the Reporting Period**

The financial statements were authorised for issue on 6 June 2013.

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.

**9 Union Details**

**Registered office and principal place of business:**

C.E.P.U. Electrical Division (NSW Branch)  
Level 5, 370 Pitt St  
Sydney NSW 2000

**C.E.P.U. Electrical Division (NSW Branch)**

ABN 46 878 660 276

**Notes to the Financial Statements  
For the Year Ended 31 December 2012**

**10 Related Party Transactions**

Executive committee members

Executive committee members for the income year ended 31 Dec 2012 were:

Jim MacFadyen (President); Bernie Riordan (Secretary 01/01/12 to 25/03/12); Steve Butler (Secretary 26/03/12 to 31/12/12); William Maxwell (Vice President); Neville Betts (Assistant Secretary); Philip Oswald (Treasurer); Glen Potter; Peter Henne; Colin Harris; Mark Buttigieg; Mary Stylli.

---

**11 Notice to Members**

Notice to Members under section 272 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).

**12 Contributions collected by the ETU (NSW)**

All money collected by the Electrical Trades Union of Australia (NSW Branch) for members' contributions, subscriptions, fines, levies, fees or dues owing are also held to be contributions, subscriptions, fines, levies, fees or dues collected on behalf of the CEPU Electrical Division NSW Branch).

## **C.E.P.U. Electrical Division (NSW Branch)**

ABN 46 878 660 276

# **Independent Audit Report to the members of C.E.P.U. Electrical Division (NSW Branch)**

## **Report on the Financial Report**

We have audited the accompanying financial report of C.E.P.U. Electrical Division (NSW Branch), 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.



**C.E.P.U. Electrical Division (NSW Branch)**

ABN 48 878 660 276

**Independent Audit Report to the members of C.E.P.U. Electrical Division  
(NSW Branch)**

*Opinion*

In our opinion the financial report of C.E.P.U. Electrical Division (NSW Branch) is in accordance with the *Fair Work (Registered Organisations) Act 2009*, including :

- (a) presenting fairly, in all material respects., the financial position of C.E.P.U. Electrical Division (NSW Branch) as at 31 December 2012, and its financial performance and its cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards and any other requirements imposed by Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009*.

Pinker Arnold & McLoughlin Chartered Accountants



---

Richard Pinker  
Chartered Accountant & Registered Company Auditor

Hurstville NSW

Date: 17 JUNE 2013

**C.E.P.U. Electrical Division (NSW Branch)**

ABN 46 878 660 276

**Independent Audit Report to the members of C.E.P.U. Electrical Division  
(NSW Branch)**

**Report on the Financial Report**

We have audited the accompanying financial report of C.E.P.U. Electrical Division (NSW Branch), 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.

**C.E.P.U. Electrical Division (NSW Branch)**

ABN 46 878 660 276

**Independent Audit Report to the members of C.E.P.U. Electrical Division  
(NSW Branch)**

*Opinion*

In our opinion the financial report of C.E.P.U. Electrical Division (NSW Branch) is in accordance with the *Fair Work (Registered Organisations) Act 2009*, including :

- (a) presenting fairly, in all material respects, the financial position of C.E.P.U. Electrical Division (NSW Branch) as at 31 December 2012, and its financial performance and its cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards and any other requirements imposed by Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009*.

---

Pinker Arnold & McLoughlin Chartered Accountants



Richard Pinker  
Chartered Accountant & Registered Company Auditor

Hurstville NSW

Date: 8th July 2013



22 June 2013

Mr Paul Sinclair  
Deputy Secretary, New South Wales Electrical Divisional Branch  
CEPU  
Level 5, 370 Pitt Street  
SYDNEY NSW 2000

Dear Mr Sinclair,

**Re: Application for extension of time - s265(5) Fair Work (Registered Organisations) Act 2009 - CEPU, Electrical, Energy and Services Division, New South Wales Divisional Branch - for year ended 31 December 2012 (FR2012/529)**

I refer to your letter of application for an extension of time of one month to provide copies of the full report to members under subsection 265(5) of the Act, which was received on 18 June 2013.

I note the Branch's intention to present, in accordance with its rules, the full report to a second meeting of the committee of management after providing time for comment, and the circumstances you have advised preventing the Branch from providing copies within the 5 months prescribed by paragraph 265(5)(b).

I also note that 18 June 2013 was, at the date of the application, the proposed date for provision of the report to the members.

I also note that 8 July 2013 is the proposed date for presentation of the report to a second meeting of the committee of management.

I should point out that a careful reading of subsection 265(5) means that though an extension of time to provide a report to members will automatically mean an extension of time to present the report to a general meeting of members due to the requirement of a 21 day period, an extension of time to provide the report to members does not necessarily represent an extension of time to present the report to a meeting of the committee of management. The 21 day period required by paragraph 265(5)(a) to elapse between providing a report to members and holding a general meeting of members is not required to elapse prior to holding a second meeting of the committee of management. This means that, practical arrangements aside, there may be nothing to prevent the Branch from presenting the report to its committee on or before 30 June 2013 and thus comply with the ordinary timeframe prescribed by subsection 266(1).

The Branch should keep this in mind in the event of any circumstances in the future where it considers it necessary to apply for an extension of time in relation to either or both of these key financial reporting events.

I accept the Branch's advice and have taken into account the provisional dates already scheduled in Annexure A. I consider that I may, pursuant to subsection 265(5), extend the period in which copies of the report may be provided to members and the period during which the

meeting referred to in paragraph 265(5)(a) may be held, by no more than one month, and I grant the extension requested.

Yours sincerely

A handwritten signature in blue ink, appearing to be 'CH', with a small dot at the end.

Chris Enright  
Delegate of the General Manager  
Fair Work Commission

**From:** [KELLETT, Stephen](#)  
**To:** [Aaron Mckinnon](#)  
**Subject:** Grant of extension of time  
**Date:** Monday, 24 June 2013 8:57:00 AM  
**Attachments:** [CEPU ELE NSW FR2012 529 \(s265\(5\) extension\) 220613.pdf](#)

---

Dear Aaron,

Please see attached the Delegate's grant of extension requested.

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)



**1902 - 2002**  
100 Years of  
Lighting the Way

18 June 2013

The General Manager  
Fair Work Commission  
80 William Street  
East Sydney NSW 2011

Dear Ms O'Neill,

**RE: Application for extension of time under s265 of the *Fair Work (Registered Organisations) Act 2009***

I write to you on behalf of the NSW Divisional Branch of the Electrical, Electronic and Services Division of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia (the "Union") in relation to Chapter 8, Part 3 Division 5 of the *Fair Work (Registered Organisations) Act 2009* ("the Act") and the requirement under section 265(1) for the reporting unit to provide copies of a full report to members free of charge.

It is not the intention for the Union to provide a copy to members at a general meeting as identified in s. 265(5)a) but instead to provide it under the provisions of s. 265(5)b) and in accordance with the Rules of the Union, via the Union's webpage.

It has now become apparent to the Union that due to new financial management of the Union and alterations to the processes utilised by the accountants, the Union has not been able to provide the reports to members within the 5 month period starting at the end of the financial year.

Accordingly, under the provisions of s265(5) the Union makes application for an extension of time of one month, in order to provide members with access to the full report and to provide time for comment before providing the report to the Committee of Management under s. 266(3) of the Act.



Level 5, 370 Pitt St  
Sydney NSW 2000  
Phone: 9267 4844  
Fax: 9267 4877

26 Warabrook Bvd  
Warabrook NSW 2304  
Phone: 4968 2488  
Fax: 4968 3466

Level 2, 63 Market St  
Wollongong NSW 2500  
Phone: 4229 8711  
Fax: 4228 5636

25-27 Darling St  
PO Box 126  
Mitchell ACT 2911  
Phone: 6163 6666  
Fax: 6163 6667

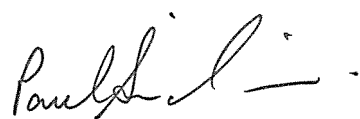
**COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION**  
NSW ELECTRICAL  
DIVISIONAL BRANCH



For clarity, as "Annexure A" to this correspondence I have provided a copy of the expected timeline for review and intent to lodge the reports, within the time frame of 6 months and 14 days as provided for in s. 268 of the Act.

Should you require any further information on this application, please do not hesitate to contact me on 02 9267 4844.

Yours faithfully,

A handwritten signature in black ink, appearing to read "Paul Sinclair", with a horizontal line extending to the right.

Paul Sinclair  
Deputy Secretary

**ANNEXURE A**

<b>Event</b>	<b>Proposed Actual Dates</b> <i>(as at 18<sup>th</sup> Jun 2013)</i>
Prepare financial statements and Operating Report.	Thursday 6 <sup>th</sup> Jun 2013 Reports received from Accountant
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.	Monday 17 <sup>th</sup> Jun 2013 Resolution passed
<b>s. 257 Powers and duties of auditors</b> Auditor's Report prepared and signed and given to the Reporting Unit.	Monday 17 <sup>th</sup> Jun 2013 Auditors Report Signed after Committee of Management Meeting.
<b>s.265 Provide full report free of charge to members.</b> 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>	Monday 18 <sup>th</sup> Jun 2013
<b>s.266 Full report to be presented to meetings</b> (3) Present full report to a meeting of the committee of management of the reporting unit that is held within the period mentioned in subsection (1).	Monday 8 <sup>th</sup> Jul 2013
<b>s. 268 Reports etc. to be lodged with FWA</b> Lodge full report with the Commission, together with the Designated Officer's certificate within 14 days (or such longer period as the General Manager allows) after the presentation under s. 266.	Tuesday 9 <sup>th</sup> Jul 2013 (Within the 6 months and 14 days period allowed under s. 268)



FAIR WORK  
COMMISSION

18 January 2013

Mr Paul Sinclair  
Assistant Secretary - NSW (ETU)  
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services  
Union of Australia - Electrical, Energy and Services Division - New South Wales Divisional Branch  
Sent by fax: (02) 9267 4877

Dear Mr Sinclair,

**Re: Lodgement of Financial Report - [FR2012/529]**

**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 - New South Wales 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.