



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Ref: FR2002/844-[128V-SA]

Mr R J Geraghty
Secretary
South Australian Divisional Branch
Electrical Division
CEPU
312 South Road
RICHMOND SA 5033

Dear Mr Geraghty

**Re: CEPU - Electrical Division - South Australian Divisional Branch
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 December, 2002.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation. Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

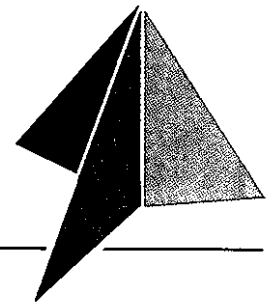
Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

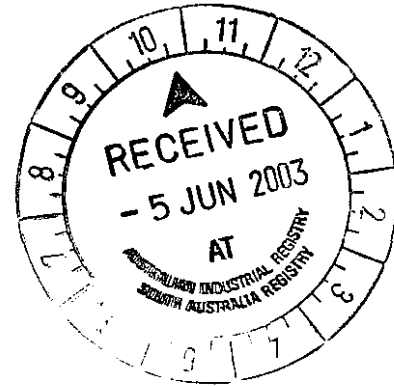
Belinda Penna
E-mail: belinda.penna@air.gov.au
18 February 2003

CEPU

COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL
PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
ELECTRICAL DIVISION - S.A. BRANCH



Peter Kinne
Deputy Industrial Registrar
PO Box 8046
Station Arcade
SA 5000



4 June, 2003

Dear Registrar

Please find attached, the financial reports of the Electrical Trades Union of Australia South Australian branch for the year 2002.

Yours faithfully

R. Geraghty
SECRETARY

COMMUNICATIONS ELECTRICAL ELECTRONIC
ENERGY INFORMATION POSTAL PLUMBING &
ALLIED SERVICES UNION OF AUSTRALIA -
Electrical Division - South Australian Branch

REGISTERED UNDER THE SOUTH AUSTRALIAN
INDUSTRIAL & EMPLOYEES RELATIONS ACT 1994 AS THE
ELECTRICAL TRADES UNION OF AUSTRALIA SOUTH
AUSTRALIAN BRANCH

Year Ended 31st December, 2002

Balance Sheets and Revenue Statements



General Fund

Employees Long Service Leave Trust Fund

Education, Training & Emergency Transport Fund

Annual Leave Fund

COMMUNICATIONS ELECTRICAL ELECTRONIC
ENERGY INFORMATION POSTAL PLUMBING & ALLIED
SERVICES UNION OF AUSTRALIA -
Electrical Division - South Australian Branch

REGISTERED UNDER THE SOUTH AUSTRALIAN INDUSTRIAL
& EMPLOYEES RELATIONS ACT 1994 AS THE ELECTRICAL
TRADES UNION OF AUSTRALIA SOUTH AUSTRALIAN BRANCH

YEAR ENDED 31ST DECEMBER, 2002

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Barry Hugh Manser, and Neville Douglas Jackson, being two members of the Committee of Management of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Workers Union of Australia, Electrical Division South Australian Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that;

- (i) in the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Branch as at 31st December, 2002,
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31st December, 2002 in accordance with the rules of the organisation;
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under Sub-section 274 (2) of the Workplace Relations Act, 1996) or copies of those records of documents, or copies of the rules of the organisation, have not been furnished or made available to members in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto or the rules of the organisation; and
- (iv) the Branch has complied with sub-section 279 (1) and (6) of the Act in relation to the financial accounts in respect of the year ended 31st December, 2002 and the Auditor's report thereon.

.....(signed)

12-03-02.....(dated)

.....(signed)

13/3/03.....(dated)

COMMUNICATIONS ELECTRICAL ELECTRONIC
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SERVICES UNION OF AUSTRALIA -
Electrical Division - South Australian Branch

REGISTERED UNDER THE SOUTH AUSTRALIAN INDUSTRIAL
& EMPLOYEES RELATIONS ACT 1994 AS THE ELECTRICAL
TRADES UNION OF AUSTRALIA SOUTH AUSTRALIAN BRANCH

Year Ended 31st December, 2002

REPORT BY APPROVED AUDITOR

Scope

I certify that I have audited the financial accounts of the Communications Electrical Electronic Energy Information Postal Plumbing & Allied Services Union of Australia - *Electrical Division - SA Branch*, for the year ended December, 2002. The Accounting Officer is responsible for the preparation and presentation of the financial statements and the information contained therein. I have conducted an independent audit of the financial statements in order to express an opinion on them to the Branch Division members of the Union.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, to all material respects, the financial accounts are presented fairly in accordance with applicable accounting standards, other mandatory professional reporting requirements (urgent issues group consensus views), and statutory requirements so as to present a fair view on the Branch which is consistent with my understanding of its financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

I have received all the information and explanations required for the purpose of my audit.

In my opinion, there were kept by the organisation in relation to the year, satisfactory accounting records, including:

- (a) records of the source and nature of the income of the organisation (including income from members); and
- (b) records of the nature and purposes of the expenditure of the organisation;

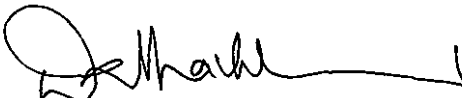
and the accounts and statements including the Certificates of the Committee of Management and the Accounting Officer, are prepared in accordance with Section 273 of the Workplace Relations Act 1996. The accounts set out on pages 5 to 16 have been properly drawn up so as to give a true and fair view of:

- (a) the financial affairs of the organisation as at the end of the year; and
- (b) the income and expenditure, and any surplus or deficit, of the Branch for the year, and in accordance with applicable Accounting Standards and other mandatory professional reporting requirements.

All information and explanations that, under Section 276 (4)(b), Officers or Employees of the Branch Division were required to provide, were provided.

DAVID R. MACKLIN
REGISTERED COMPANY AUDITOR
NORWOOD

Dated.. 12th March, 2003

Signed.....

COMMUNICATIONS ELECTRICAL ELECTRONIC
ENERGY INFORMATION POSTAL PLUMBING & ALLIED
SERVICES UNION OF AUSTRALIA -
Electrical Division - South Australian Branch

REGISTERED UNDER THE SOUTH AUSTRALIAN INDUSTRIAL
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TRADES UNION OF AUSTRALIA SOUTH AUSTRALIAN BRANCH

Year Ended 31st December, 2002

ACCOUNTING OFFICER'S CERTIFICATE

I, **ROBERT JOHN GERAGHTY**, being the Officer responsible for keeping the accounting records of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia, Electrical Division South Australian Branch, certify that as at 31st December, 2002 the number of financial members of the branch was 2705.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Branch as at 31st December, 2002.
- (ii) a record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the organisation,
- (iii) before any expenditure was incurred, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation,
- (iv) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated,
- (v) no loans or other financial benefits, other than remuneration in respect of their full time employment with the organisation, were made to persons holding office in the organisation,
- (vi) the register of members of the Branch was maintained in accordance with the Workplace Relations Act, 1996.

.....(signed)
ROBERT JOHN GERAGHTY

Date.....17-03-.....2003

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC
ENERGY, INFORMATION, POSTAL, PLUMBING &
ALLIED SERVICES UNION OF AUSTRALIA –
Electrical Division – South Australian Branch**

REGISTERED UNDER THE SOUTH AUSTRALIAN INDUSTRIAL & EMPLOYEES
RELATIONS ACT 1994 AS THE ELECTRICAL TRADES UNION OF AUSTRALIA –
SOUTH AUSTRALIAN BRANCH

GENERAL FUNDS REVENUE STATEMENT YEAR ENDED 31 ST DECEMBER 2002				
			<u>2002</u>	<u>2001</u>
INCOME			\$	\$
Members total contributions			725,041	653,914
Entrance fees received			2,528	2,801
Other Income				
Severance Scheme Distribution			-	63,500
Interest received			25,101	50,812
Rent received			40,000	42,569
Sundry income			286	820
Director's fees			4,000	4,000
Refund workers compensation expenses			320	4,230
Trading Account			(253)	2,124
TOTAL INCOME			797,023	824,770
EXPENDITURE				
Payments to Members & Others				
Sustentation Fees – National	79,594			64,783
Affiliation Fees – UTLC, MFTU, ALP	22,171			24,970
Payments to members – lost time	-			687
National Office levies	16,816			7,587
Ambulance service	3,251			1,551
		121,832		99,578
Executive & Other Expenses				
Motor Vehicle Expenses:				
• Registration & Insurance	7,745			9,574
• Running & Repairs	16,435			20,427
• Depreciation	16,587			30,826
		40,767		60,827
Officers Travelling expenses	5,383			1,383
Executive reimbursement	4,910			5,420
Employers deduction commission	579			782
Conference expenses – State	-			4,430
Training Officer	4,863		4,863	2,694
		15,735		14,709

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC
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SOUTH AUSTRALIAN BRANCH

GENERAL FUNDS REVENUE STATEMENT YEAR ENDED 31 ST DECEMBER 2002		2002	2001
Brought forward:			
General Expenses			
Subscriptions to ETU News	5,301		4,612
Advertising	279		85
Debt Collection Expenses	6,569		9,497
Legal & Court charges	6,456		13,073
		18,605	<u>27,267</u>
Employment Expenses			
Salaries – Officials	293,180		276,315
Salaries – Employees	73,719		73,307
Superannuation	108,179		106,486
Long Service Leave Provision	14,525		16,586
Insurance Workcover	6,611		6,915
Fringe Benefits Tax	4,402		4,187
Annual Leave Provision	5,824		5,232
		506,440	<u>489,028</u>
Administration Expenses			
Meetings & Assoc. expenses	2,695		3,620
Power & Lighting	9,063		8,639
Cleaning & Waste removal	1,084		1,063
Postage	7,016		5,441
Telephone & Facsimile	19,646		25,055
Printing & Stationery	11,059		9,855
Photocopying expenses	2,541		2,607
Computer Service & Software	1,304		3,233
Publication & Journals	2,083		735
Office Facilities - Depreciation	2,335		2,619
Accounting & Audit fees	5,750		5,885
Bank charges & tax	11,599		11,957
Staff amenities & reimbursement	3,112		2,413
Sundry expenses	664		840
Insurance – General	3,526		3,978
		83,477	<u>87,940</u>

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC
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REGISTERED UNDER THE SOUTH AUSTRALIAN INDUSTRIAL & EMPLOYEES
RELATIONS ACT 1994 AS THE ELECTRICAL TRADE UNION OF AUSTRALIA –
SOUTH AUSTRALIAN BRANCH

GENERAL FUNDS REVENUE STATEMENT YEAR ENDED 31 ST DECEMBER 2002			<u>2002</u>	<u>2001</u>
Brought forward:				
Property Expenses				
Rates & Taxes	13,442			13,254
Insurance – Building & Contents	6,523			8,335
Repairs & Maintenance	2,799			985
Security Services	2,184			1,508
Depreciation	12,751			12,751
		37,699		36,833
TOTAL EXPENDITURE			824,555	816,182
Surplus (deficit) for Year:			(27,532)	8,588
Transferred to General Funds				
The attached notes form part of the accounts				

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC
ENERGY, INFORMATION, POSTAL, PLUMBING &
ALLIED SERVICES UNION OF AUSTRALIA –
Electrical Division – South Australian Branch**

REGISTERED UNDER THE SOUTH AUSTRALIAN INDUSTRIAL & EMPLOYEES
RELATIONS ACT 1994 AS THE ELECTRICAL TRADES UNION OF AUSTRALIA –
SOUTH AUSTRALIAN BRANCH

Balance Sheet as at 31st December 2002

			<u>2002</u>	<u>2001</u>
CURRENT ASSETS				
Cash on Hand		300		300
Cash at Bank:				
• Adelaide	30,151			58,489
• Pt Pirie	444			332
• Pt Augusta	86			86
		30,681		58,907
Accounts Receivable & Pre-payments		8,155		9,843
INVESTMENTS – Note 3				
Powerstate Credit Union		420,423		403,978
Commonwealth / National Banks:				
• Term Deposit – Pt Pirie	1000			1000
• Savings Investment Accounts	101,051			107,537
• Cash Management Call Account	146,001			174,718
		248,052		283,255
FIXED ASSETS – Notes 4 & 5				
Land & Buildings	1,336,216			1,348,967
Office Equipment	3,500			3,500
Office Furniture & Fittings	12,000			12,000
Office Machines	33,000			35,335
Motor Vehicles	120,770			87,788
Research Library	1,500			1,500
		1,506,986		1,489,090
OTHER NON-CURRENT ASSETS				
Loans:				
• Trades Hall Adelaide Inc.		4,244		4,244
TOTAL ASSETS CARRIED FORWARD:			2,218,841	2,249,617

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC
ENERGY, INFORMATION, POSTAL, PLUMBING &
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Electrical Division – South Australian Branch**

REGISTERED UNDER THE SOUTH AUSTRALIAN INDUSTRIAL & EMPLOYEES
RELATIONS ACT 1994 AS THE ELECTRICAL TRADES UNION OF AUSTRALIA –
SOUTH AUSTRALIAN BRANCH

Balance Sheet as at 31st December 2002

			<u>2002</u>	<u>2001</u>
TOTAL ASSETS Brought Forward:				
Less – Current Liabilities & Provisions			2,218,841	2,249,617
Provisions for Annual Leave	70,250			64,425
GST Clearing Account	15,975			15,430
Accounts Payable	109,450			133,588
Provisions for Long Service Leave	<u>95,064</u>			<u>80,539</u>
			290,739	<u>293,982</u>
NET ASSETS EQUAL TO TOTAL ACCUMULATED FUNDS			<u>1,928,102</u>	<u>1,955,635</u>
Note: Arrears to Subscriptions & Fines estimated to be recoverable			37,000	21,000
The attached notes form part of the Accounts				

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC
ENERGY, INFORMATION, POSTAL, PLUMBING &
ALLIED SERVICES UNION OF AUSTRALIA –
Electrical Division – South Australian Branch**

REGISTERED UNDER THE SOUTH AUSTRALIAN INDUSTRIAL & EMPLOYEES
RELATIONS ACT 1994 AS THE ELECTRICAL TRADES UNION OF AUSTRALIA –
SOUTH AUSTRALIAN BRANCH

Balance Sheet as at 31st December 2002

ACCUMULATED FUNDS			<u>2002</u>	<u>2001</u>
General Funds as at 1 st January 2002			1,848,098	1,909,566
Add: Surplus (Deficit) for year			<u>(27,532)</u>	<u>8,588</u>
			1,820,566	1,918,154
Add:				
Transfers between Funds			6,485	<u>(70,056)</u>
Total General Funds at 31 st December 2002			1,827,051	1,848,098
Trust Funds:				
• Annual Leave		9,379		15,707
• Employees Long Service Leave		22,949		22,442
• Education, Training & Emergency Transport		<u>68,723</u>		<u>69,388</u>
			101,051	107,537
TOTAL FUNDS AT 31ST DECEMBER 2002			<u>1,928,102</u>	<u>1,955,635</u>
Represented by Net Assets				

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC
ENERGY, INFORMATION, POSTAL, PLUMBING &
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EMPLOYEES RELATIONS ACT 1994 AS THE ELECTRICAL TRADES
UNION OF AUSTRALIA – SOUTH AUSTRALIAN BRANCH

<u>EMPLOYEES LONG SERVICE LEAVE TRUST FUND</u>			
Revenue Statement for year ended 31 st December 2002			
		2002	2001
Receipts:			
National Office Loan repayment		-	5,597
Powerstate investment interest		-	4,518
Interest – Bank		<u>506</u>	<u>273</u>
		506	10,388
Less Expenses:			
Bank charges		-	<u>5</u>
Surplus (Deficit) for the year		<u>506</u>	10,383
Accumulated funds as at 1 st January 2002		22,442	12,059
Surplus (Deficit) for year		<u>506</u>	<u>10,383</u>
Balance as at 31 st December 2002		<u>22,948</u>	<u>22,442</u>
Representing by the following Assets:			
National Bank Cash Management		<u>22,948</u>	<u>22,442</u>
TOTAL ASSETS		<u>22,948</u>	<u>22,442</u>

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC
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EMPLOYEES RELATIONS ACT 1994 AS THE ELECTRICAL TRADES
UNION OF AUSTRALIA – SOUTH AUSTRALIAN BRANCH

EDUCATION, TRAINING & EMERGENCY TRANSPORT

Revenue Statement for year ended 31st December 2002

		2002	2001
Receipts:			
Training Course Reimbursement		-	3,992
Powerstate investment interest		-	2,601
Contributions		400	-
Interest – Bank		1,559	2,195
Severance Fund Distribution		-	63,500
		1,959	72,288
Less Expenses:			
Bank Fees	-		45
Ambulance cover	2,623		1,550
Transfer – Motor Vehicle	-		23,880
Conference	-		5,000
		2,623	30,475
Surplus (Deficit) for year		(664)	41,813
Accumulated Funds as at 1 st January 2002		69,387	27,574
Surplus (Deficit) for year		(664)	41,813
BALANCE AS AT 31ST DECEMBER 2002		68,723	69,387
Represented by the following Assets:			
National Bank Cash Management		68,723	69,387
TOTAL ASSETS		68,723	69,387

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC
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UNION OF AUSTRALIA – SOUTH AUSTRALIAN BRANCH

ANNUAL LEAVE FUND

Revenue Statement for year ended 31st December 2002

<u>Receipts</u>		<u>2002</u>	<u>2001</u>
Interest – Bank		14	102
Less: Expenses Transfer to Current Account		6,342	-
Surplus (Deficit) for Year:		(6,328)	102
Accumulated Funds as at 1 st January 2002		15,707	15,605
Surplus (Deficit) for Year:		(6,328)	102
Balance as at 31 st December 2002		9,379	15,707
Represented by the following Assets:			
National Bank Cash Management		9,379	15,707
TOTAL ASSETS:		9,379	15,707

**COMMUNICATIONS ELECTRICAL ELECTRONIC
ENERGY INFORMATION POSTAL PLUMBING & ALLIED
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Electrical Division - South Australian Branch**

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**NOTES TO, AND FORMING PART OF THE FINANCIAL ACCOUNTS, FOR THE YEAR ENDED
31ST DECEMBER, 2002**

1. **ACCOUNTING METHODS**

The financial statements have been prepared in accordance with applicable Accounting Standards, other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and the Workplace Relations Act, 1996. The financial statements have also been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the economic entity in the preparation of the accounts:-

- (a) Depreciation of fixed assets is calculated on the straight line basis in order to write the assets off over their useful life.
- (b) Provision for employee benefits in the form of accrued Long Service Leave, and accrued Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment. In the case of Long Service Leave, the accrual has been measured by reference to periods of service and current salary rates, as it is considered that this results in an amount not materially different to that achieved by discounting estimated future cash flows.
- (c) No provision for income tax is necessary, as industrial "Trade Unions" are exempt from income tax under Section 50.15 of the Income Tax Assessment Act 1997.

2. **INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274, which reads as follows:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received of an application made at the request of the member."

**COMMUNICATIONS ELECTRICAL ELECTRONIC
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**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS FOR THE YEAR
ENDED 31ST DECEMBER, 2002**

3. INVESTMENTS	<u>2002</u>	<u>2001</u>
Employee Entitlements –		
Annual Leave Fund (interest bearing deposits)	9,379	15,707
Long Service Leave Fund (interest bearing deposits)	22,948	22,442
Leave Entitlements (Powerstate term deposit)	380,000	380,000
Other Investments –		
Interest bearing deposits	<u>256,148</u>	<u>269,084</u>
	<u>668,475</u>	<u>687,233</u>
Note: All Retirement Allowance liabilities are funded by a capital guaranteed pooled superannuation fund policy managed by ING		
4. <u>FIXED ASSETS – REAL PROPERTY</u>		
South Road Premises –		
Book Value 1 st January 2002	1,348,967	1,361,718
Less: Depreciation	<u>12751</u>	<u>12,751</u>
Book Value as at 31 st December, 2002	<u>1,336,216</u>	<u>1,348,967</u>

**COMMUNICATIONS ELECTRICAL ELECTRONIC
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5. **FIXED ASSETS - OTHER**

	<u>Valuation at 1974 or cost since 1973</u>	<u>Accumulated Depreciation</u>	<u>Book Value 31 Dec 2002</u>	<u>Book Value 31 Dec 2001</u>
Office Furniture & Fittings	50,274	38,274	12,000	12,000
Office Equipment	78,300	74,800	3,500	3,500
Office Machines	222,942	189,942	33,000	35,335
Research Library	14,074	12,574	1,500	1,500
	<u>Book Value 1st Jan 2002</u>	<u>Purchases (Net) 2002</u>	<u>Depreciation 2002</u>	<u>Book Value 31 Dec 2001</u>
Motor Vehicles	87,788	49,568	16,587	120,769

6. **CONTINGENT LIABILITIES**

<u>2002</u>	<u>2001</u>
Nil	Nil

7. **GOODS AND SERVICES TAX**

Revenues, expenses, assets and liabilities are recognised in the financial statements net of goods and services tax (GST). The net amount of GST receivable from or payable to the Australian Taxation Office at balance date is included as a separate item in the Balance Sheet.

SUMMARY OF THE FINANCIAL STATEMENTS OF THE
COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION
POSTAL PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA

ELECTRICAL DIVISION - SOUTH AUSTRALIAN BRANCH

AS AT 31ST DECEMBER 2002

The financial statements of the Union have been audited in accordance with the provisions of the Australian Workplace Relations Act, 1996 and the following summary is provided for members in accordance with the Act.

A copy of the auditor's report, accounts and statements will be supplied free of charge to members who request same.

CONSOLIDATED REVENUE STATEMENT - GENERAL & OTHER FUNDS
FOR THE YEAR ENDED 31ST DECEMBER, 2002

INCOME	<u>2002</u>	<u>2001</u>
Contributions & Entrance Fees	727,569	656,715
Other Funds Income	<u>69,454</u>	<u>168,055</u>
Total Income	797,023	824,770
LESS EXPENDITURE -		
Payment to Members & Others	121,832	99,578
Executive & Other Expenses	56,502	70806
General Expenses	18,605	17964
Employment Expenses	506,440	449721
Administration Expenses	83,477	87,940
Property Expenses	<u>37,699</u>	<u>36,833</u>
Total Expenditure	824,555	816,182
Surplus/Deficit	<u>(27,532)</u>	<u>8588</u>

CONSOLIDATED BALANCE SHEET AS AT 31ST DECEMBER, 2002

ACCUMULATED FUNDS:

General Funds	1,827,051	1,848,098
Other Funds	<u>101,051</u>	<u>107,537</u>
	<u>1,928,102</u>	<u>1,955,635</u>
REPRESENTED BY:		
Current Assets	39,136	69050
Investments	668,475	687233
Fixed Assets	1,506,986	1489090
Other Non Current Assets	<u>4,244</u>	<u>4,244</u>
	2,218,841	2,249,617
Less: Liabilities	<u>290,739</u>	<u>293,982</u>
NETT ASSETS	<u>1,928,102</u>	<u>1,955,635</u>

**INFORMATION TO BE PROVIDED TO
MEMBERS OR REGISTRAR**

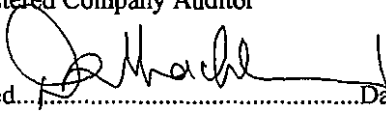
In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of subsections (1) (2) and (3) of section 274 which reads as follows:

- 274 (1) A member of an organisation or a Registrar may apply to the organisation for specified prescribed information in relation to the organisation.
- 274 (2) An organisation shall, on application made under sub-section (1) by a member of the organisation or a registrar makes the specified information available to the member or registrar in such manner and within such time as is prescribed.
- 274 (3) A Registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information made at the request of the members.

AUDITOR'S CERTIFICATE

I certify that the above summary is a fair and accurate summary of the reports, accounts and statements of the Communications Electrical Electronic Energy Information Postal Plumbing & Allied Services Union of Australia, Electrical Division - South Australian Branch for the year ended 31st December, 2002. My auditor's report dated ^{12th March}, 2003 on the accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.

DAVID MACKLIN
Chartered Accountant
Registered Company Auditor

Signed  Dated 12th March, 2003

Norwood



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr R J Geraghty
Branch Secretary
SA Electrical Division Branch
CEPU
312 South Road
RICHMOND SA 5033

Dear Mr Geraghty

Re: Lodgement of Financial Statements and Accounts for the CEPU South Australian Electrical Divisional Branch for the year ending 31 December 2002 (FR2002/844)

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry on 5 June 2003.

Before the documents can be filed some further information is required.

Secretary's Certificate - Date of supply to members/date of second meeting

Section 279(1) and 279(6) of the *Workplace Relations Act 1996* (the Act) provide that members must be supplied with a copy of the financial accounts and statements, and audit report at least eight days before the documents are presented to a second or final meeting of the Branch Committee of Management or general meeting of members for final approval.

This is to ensure that members have a reasonable opportunity to peruse the financial documents before their final approval by the members.

Section 280 of the Act further provides that following this sequence of events a certificate signed by the Secretary, or other authorised officer of the branch be lodged.

Therefore, could you please provide a Secretary's certificate advising the Registry the date on which copies of the statements and report were supplied to the members and the date that the second meeting was held.

I have attached an example Certificate which may be of assistance to you.

If you have any queries in regard to this letter please contact me on 02 8374 6618.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

17 June 2003

(Example)

SECRETARY'S CERTIFICATE

I, Branch Secretary, certify that the copies of the Auditors
(name)

Report, accounts and statements of the
(name of Union, Division and Branch)

for the year ended....., as lodged in the Industrial Registry are
(financial year ending date eg 31 December 2002)

copies of the documents that were supplied to the Members on * / /

and were subsequently presented to the

general meeting of members/meeting of the committee of management *

held on * / /

(Signature)_____

(Title)_____

(Date)_____

* Fill in the dates and cross out whichever meeting does not apply

MINUTE

AUSTRALIAN INDUSTRIAL REGISTRY

Contact Officer: Belinda Penna
Telephone No: 02 8374 6618
Facsimile No: 02 9380 6990

Your Reference: FR2002/844
My Reference:

Mr Bob Geraghty rang today in response to my letter of 17 June 2003. He advised that a SA branch newsletter containing a summary is going out to the members by the end of June 2003, and that the full accounts will be issued in the National ETU journal which goes out later in the year.

Meetings will be held in due course following the distribution of the newsletter. Follow-up mid August 2003.

Belinda Penna
19 June 2003

CEPU

COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL
PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
ELECTRICAL DIVISION - S.A. BRANCH



312 South Road
Richmond South Australia 5033
Phone: (08) 82342130
Fax: (08) 83521711

Fax

To: Belinda Penna **From:** Bob Geraghty

Fax: 02 93806990 **Date:** 10 July 2003

Phone: 02 83746618 **Pages:** 2

Re: Secretary's Certificate **CC:**

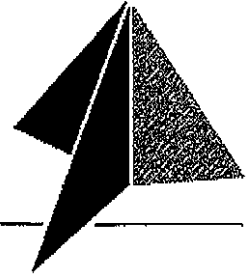
Urgent **For Review** **Please Comment** **Please Reply** **Please Recycle**

Secretary's Certificate attached

This facsimile message (and any accompanying attachments) is intended for the addressee only and is confidential information. If you have received this transmission in error, please destroy it and notify the sender. The contents of this facsimile are the opinion of the writer only and are not endorsed by CEPU Electrical Division, SA unless expressly expressed otherwise. Any unauthorised review, use, alteration, disclosure or distribution of this facsimile (including attachments) by an unintended recipient is prohibited.

CEPU

COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL
PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
ELECTRICAL DIVISION - S.A. BRANCH



SECRETARY'S CERTIFICATE

I, Robert John Geraghty, Branch Secretary, certify that the copies of the Auditors Report, accounts and statements of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union Of Australia, Electrical Division, South Australian Branch, for the year ended 31st December, 2002, as lodged in the Industrial Registry are copies of the documents that were supplied to members, in summary form, on the 21st June 2003 and were subsequently presented to the Branch State Council held on the 9th July, 2003.

A handwritten signature in black ink, appearing to read 'R.J. Geraghty', is written over a horizontal dotted line.

Branch Secretary

10th July, 2003



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr R J Geraghty
Branch Secretary
Electrical Division SA Branch
CEPU
312 South Road
RICHMOND SA 5033

Dear Mr Geraghty

**Re: Lodgement of Financial Statements and Accounts for the CEPU South Australian
Electrical Divisional Branch for the year ending 31 December 2002 (FR2002/844)**

Receipt is acknowledged of your letter and Secretary's Certificate, dated 10 July 2003 which was lodged in the Registry via facsimile on that date.

The financial statements and accounts have now been filed.

Thank you for your attention to this matter.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

11 July 2003