



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/725-[128V-SA]

Mr R J Geraghty  
Branch Secretary  
CEPU Electrical Division  
South Australian Divisional Branch  
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, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 December, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 31 December, 2003 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 accounting, auditing and reporting obligations 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](mailto:belinda.penna@air.gov.au)  
9 January 2004



**Australian Government**  
**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
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**Ref: FR2003/725 -[128V-SA]**

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

Dear Mr Geraghty

**Re: CEPU-Electrical Division South Australian Divisional Branch -Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 31 December, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations* Schedule (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 December, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

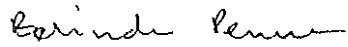
Therefore, I request your written advice *by 2 November, 2004* as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)

5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote: **FR2003/725**.

Yours sincerely



Belinda Penna

E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)

12 October, 2004



**Australian Government**  
**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

Mr Peter Tighe  
National Secretary  
CEPU  
Suite 701, Level 1  
1 Roseberry Avenue  
ROSEBERY NSW 2018

Dear Mr Tighe

**Various Financial Returns**

I refer to previous correspondence concerning the following financial returns. I have enclosed copies of correspondence in relation to each for your information. As you will note, the first three matters relate to apparent inconsistencies between the date of the relevant auditors' reports and the date on which the Union has advised the financial accounts and auditor's report were provided to members. Your early clarification will enable the Registry to finalise these matters.

**CEPU - National Office (FR2003/31) - year ending 31 March 2003**

In our letter of 6 October 2004, the Registry noted the dates referred to in your letter of 17 August 2004 and sought clarification of the date of provision of the financial documents to members of the Union. The documents cannot be filed until it is clear when the Union provided members with the accounts and the auditor's report dated 11 December 2003.

**Electrical Division, Southern States Divisional Branch (FR2002/845 and 846) - year ending 31 December 2002**

In our letter of 6 October 2004, the Registry noted the dates referred to in your letter of 17 August 2004 and sought clarification of the date of provision of the financial documents to members of the Branch. The documents cannot be filed until it is clear when the Branch provided members with the accounts and the auditor's report dated 6 October 2003 (not 2 October 2003 as incorrectly stated in our letter).

**Outstanding Financial Returns**

The Registry has no record of lodgement of the following:

**Electrical Division, Southern States Divisional Branch (FR2003/726) - year ending 31 December 2003.**

Following its letter to the Branch of 18 October 2004, the Registry was advised by the accountant of this Branch on that the national office was arranging lodgement of these documents. Copies of the Registry's letter and the accountant's email are attached. As this return is now substantially overdue, could you please advise when the documents will be lodged in the Registry.

**Electrical Division (FR2003/722) - year ending 31 December 2003**

A copy of the Registry's letter of 12 October 2004 is attached. As this return is now substantially overdue, could you please advise when the documents will be lodged in the Registry.

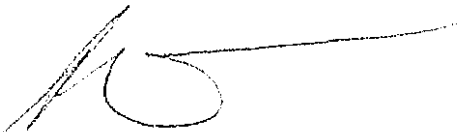
Electrical Division South Australian Divisional Branch (FR2003/725) - year ending 31 December 2003

In recent discussion with the Divisional Branch, the Registry was advised that the national office was arranging to lodge these documents. As this return is now substantially overdue, could you please advise when the documents will be lodged in the Registry.

Electrical Division, New South Wales Divisional Branch (FR2003/723) - year ending 31 December 2003

In recent discussion with the Divisional Branch, the Registry was advised that the national office was arranging to lodge these documents. As this return is now substantially overdue, could you please advise when the documents will be lodged in the Registry.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Peter McKerrow', with a long horizontal line extending to the right.

Peter McKerrow  
for Deputy Industrial Registrar

11 April 2005

enc.

22 April 2005



**CEPU**

**COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION**

Peter McKerrow  
Australian Industrial Registry  
Level 8, Terrace Towers  
80 William Street  
EAST SYDNEY NSW 2011

**RE: Various Financial Returns**

Dear Peter,

I wish to respond to your correspondence dated the 11<sup>th</sup> of April 2004 regarding a number of outstanding matters associated with CEPU financial returns. I would like to deal with each issue in the order raised by the registry. The first issue you raised concerns the date of the auditors sign off the reports with respect to the CEPU national office (FR 2003/31) and the Electrical Division Southern States Branch (FR 2002/845 and 846).

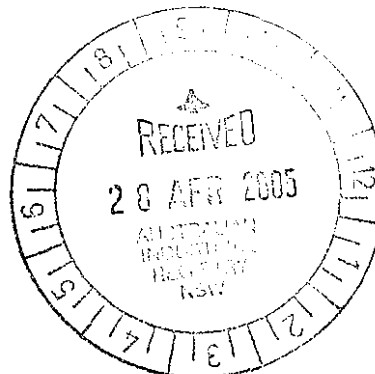
In your letter you pointed out that I had stated that both reports were circulated to members in the second week of September, which is correct. You ask how this can be reconciled with the fact that the auditor signed off the statements after this date. This is not unusual as the custom has been on occasion to circulate the final financial report endorsed by the Committee of Management but unsigned. The second meeting of the Committee of Management authorises the final signing off of the reports, this often means that the Officers and auditor formally sign off at approximately the same time.

With respect to the outstanding financial statements for the Electrical Division (FR 2003/726), the Electrical Division Southern States Branch (FR2003/722), the Electrical Division South Australian Branch (FR2003/725) and the Electrical Division New South Wales Branch (FR 2003/723) for the year ending 31 December 2003, I attached those returns and a Secretary Certificate outlining the process under the Act prior to the introductions of the new amendments. You will note that the South Australian Branch circulation of the financial statements was delayed past the 56 day period because of a need to meet national circulation requirements of our news magazine, please accept my unions apology for this technical breach of the previous act.

Hopefully this response addresses all the issues raised in your correspondence.

Yours faithfully,

Peter Tighe  
**NATIONAL SECRETARY**



NATIONAL  
OFFICE

**Peter Tighe**  
National Secretary

**Brian Baulk**  
National President

Suite 701, Level 7  
1 Rosebery Avenue  
Rosebery  
NSW 2018

Ph: (02) 9663 3699  
Fax: (02) 9663 5599

Email:  
edno@nat.cepu.asn.au

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

# SECRETARY'S CERTIFICATE

## CEPU ELECTRICAL DIVISION SOUTH AUSTRALIAN BRANCH FINANCIAL STATEMENTS

FOR YEAR ENDING 31 DECEMBER 2003

I, Peter Tighe, Divisional Secretary of the Electrical Division of the Communications, Electrical and Plumbing Union (CEPU) certify that:

- That the South Australian Branch Committee of Management of the Electrical Division of the CEPU received the attached financial statements prepared pursuant to Section 273 (of the Act prior to amendment) in the third week of April 2004.
- That the Electrical Division and the Divisional Branches detailed above circulated to their members the attached financial statements pursuant to Section 279 (of the Act prior to amendment) in the first week of September.
- That the Committees of Management of the Electrical Division and the Divisional Branches detailed above following the circulation to its members endorsed the financial statements pursuant to Section 279(6) (of the Act prior to amendment) in the third week of September.



Peter Tighe  
**DIVISIONAL 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, 2003

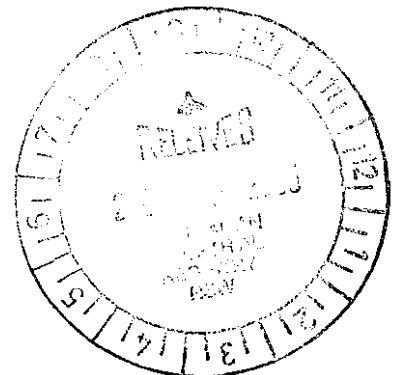
Balance Sheets and Revenue Statements

General Fund

Employees Long Service Leave Trust Fund

Education, Training & Emergency Transport Fund

Annual Leave Fund





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

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

YEAR ENDED 31ST DECEMBER, 2003


COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Anthony Brian Elkins, 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, 2003,
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31st December, 2003 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)

14-04-04 (dated)

 (signed)

14-04-04 (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, 2003

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, 2003. 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;

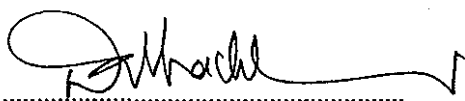
and the accounts and statements including the Certificates of the Committee of Management and the Accounting Officer, are prepared in accordance with Section 273 of the Workplace Relations Act 1996. The accounts set out on pages 5 to 16 have been properly drawn up so as to give a true and fair view of:

- (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... 19th April, 2004

Signed... 

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

Year Ended 31st December, 2003

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, 2003 the number of financial members of the branch was 2787.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Branch as at 31st December, 2003.
- (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,
- (vii) the register of members of the Branch was maintained in accordance with the Workplace Relations Act, 1996.

  
.....(signed)  
**ROBERT JOHN GERAGHTY**

Date.....19/4/04.....2004

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC  
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SOUTH AUSTRALIAN BRANCH

GENERAL FUNDS REVENUE STATEMENT YEAR ENDED 31 <sup>ST</sup> DECEMBER 2003				
			<u>2003</u> \$	<u>2002</u> \$
<b>INCOME</b>				
Members total contributions			749,643	725,041
Entrance fees received			2,690	2,528
Other Income				
Interest received			24,805	25,101
Rent received			14,441	40,000
Sundry income			1,450	33
Director's fees			1,000	4,000
Refund workers compensation expenses			-	320
Management Fees - Insurance			<u>24,142</u>	-
<b>TOTAL INCOME</b>			<b>818,171</b>	<b>797,023</b>
<b>EXPENDITURE</b>				
Payments to Members & Others				
Sustentation Fees – National	78,619			79,594
Affiliation Fees – UTLC, MFTU, ALP	22,471			22,171
Industrial Campaign Hall Hire	1,000			-
Payments to members – lost time	492			-
National Office levies	1,400			16,816
Ambulance service	<u>5,872</u>			<u>3,251</u>
		109,854		121,832
Executive & Other Expenses				
Motor Vehicle Expenses:				
• Registration & Insurance	6,672			7,745
• Running & Repairs	12,609			16,435
• Depreciation	<u>17,075</u>			<u>16,587</u>
		36,356		40,767
Officers Travelling expenses	7,386			5,383
Executive reimbursement	5,211			4,910
Employers deduction commission	59			579
Conference expenses – State	6,142			-
Training Officer	<u>7,874</u>			<u>4,863</u>
		26,672		15,735

**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 <sup>st</sup> DECEMBER 2003			<u>2003</u>	<u>2002</u>
Brought forward:				
General Expenses				
Subscriptions to ETU News	4,477			5,301
Advertising	1,570			279
Debt Collection Expenses	4,972			6,569
Legal & Court charges	1,578			6,456
		12,597		18,605
Employment Expenses				
Salaries – Officials	322,280			293,180
Salaries – Employees	66,625			73,719
Superannuation	119,158			108,179
Long Service Leave Provision	8,659			14,525
Insurance Workcover	8,510			6,611
Fringe Benefits Tax	5,265			4,402
Annual Leave Provision	19,902			5,824
		550,399		506,440
Administration Expenses				
Meetings & Assoc. expenses	1,985			2,695
Power & Lighting	7,834			9,063
Cleaning & Waste removal	1,207			1,084
Postage	8,553			7,016
Telephone & Facsimile	19,779			19,646
Printing & Stationery	7,632			11,059
Photocopying expenses	1,894			2,541
Computer Service & Software	2,197			1,304
Publication & Journals	3,773			2,083
Office Facilities - Depreciation	2,543			2,335
Accounting & Audit fees	5,620			5,750
Bank charges & tax	9,073			11,599
Staff amenities & reimbursement	3,168			3,112
Sundry expenses	890			664
Insurance – General	3,967			3,526
		80,115		83,477

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC  
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Electrical Division – South Australian Branch**

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 <sup>st</sup> DECEMBER 2003			<u>2003</u>	<u>2002</u>
Brought forward:				
Property Expenses				
Rates & Taxes	14,497			13,442
Insurance – Building & Contents	5,320			6,523
Repairs & Maintenance	3,994			2,799
Security Services	1,578			2,184
Depreciation	12,969			12,751
		38,358		37,699
<b>TOTAL EXPENDITURE</b>			<b>854,351</b>	<b>824,555</b>
Surplus (deficit) for Year:			<b>(36,180)</b>	<b>(27,532)</b>
Transferred to General Funds				
The attached notes form part of the accounts				

**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 31<sup>st</sup> December 2003

		<u>2003</u>	<u>2001</u>
CURRENT ASSETS			
Cash on Hand		300	300
Cash at Bank:			
• Adelaide: NAB, CBA, ME	85,125		30,151
• Pt Pirie	444		444
• Pt Augusta	86		86
		85,655	<u>30,681</u>
Accounts Receivable & Pre-payments		11,615	8,155
INVESTMENTS – Note 3			
Powerstate Credit Union		416,199	420,423
Commonwealth / National Banks:			
• Term Deposit – Pt Pirie	1000		1000
Savings Investment Accounts			
• CBA Cash Management Call Account	60,959		146,001
• NAB Education/Training Account	71,945		101,050
		133,904	<u>248,052</u>
FIXED ASSETS – Notes 4 & 5			
Land & Buildings	1,334,859		1,336,216
Office Equipment	3,500		3,500
Office Furniture & Fittings	12,000		12,000
Office Machines	32,000		33,000
Motor Vehicles	123,918		120,770
Research Library	1,500		1,500
		1,507,777	<u>1,506,986</u>
OTHER NON-CURRENT ASSETS			
Loans:			
• Trades Hall Adelaide Inc.		4,244	4,244
<b>TOTAL ASSETS CARRIED FORWARD:</b>		<b>2,159,695</b>	<b>2,218,841</b>

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC  
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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 31<sup>st</sup> December 2003

			<u>2003</u>	<u>2002</u>
TOTAL ASSETS Brought Forward:				
Less – Current Liabilities & Provisions			2,159,695	2,218,841
Provisions for Annual Leave	74,791			70,250
GST Clearing Account	-			15,975
Accounts Payable	110,227			109,450
Provisions for Long Service Leave	82,754			95,064
		<u>267,772</u>		<u>290,739</u>
NET ASSETS EQUAL TO TOTAL ACCUMULATED FUNDS			<u>1,891,923</u>	<u>1,928,102</u>
Note: Arrears to Subscriptions & Fines estimated to be recoverable			20,000	37,000
The attached notes form part of the Accounts				



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

Balance Sheet as at 31<sup>st</sup> December 2003

<b>ACCUMULATED FUNDS</b>			<b><u>2003</u></b>	<b><u>2002</u></b>
General Funds as at 1 <sup>st</sup> January 2003			1,827,051	1,848,098
Add: Surplus (Deficit) for year			<u>(36,180)</u>	<u>(27,532)</u>
			1,790,871	1,820,566
Add:				
Transfers between Funds			<u>29,107</u>	<u>6,485</u>
Total General Funds at 31 <sup>st</sup> December 2003			1,819,978	1,827,051
Trust Funds:				
• Annual Leave		-		9,379
• Employees Long Service Leave		-		22,949
• Education, Training & Emergency Transport		<u>71,945</u>		<u>68,723</u>
			71,945	101,051
<b>TOTAL FUNDS AT 31<sup>st</sup> DECEMBER 2003</b>			<b><u>1,891,923</u></b>	<b><u>1,928,102</u></b>
Represented by Net Assets				

**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

<u>EMPLOYEES LONG SERVICE LEAVE TRUST FUND</u>			
Revenue Statement for year ended 31 <sup>st</sup> December 2003			
		<b>2003</b>	<b>2002</b>
<b>Receipts:</b>			
Interest – Bank		326	506
<b>Less Expenses:</b>			
Bank charges		-	-
Surplus (Deficit) for the year		326	506
Accumulated funds as at 1 <sup>st</sup> January 2003		22,948	22,442
Surplus (Deficit) for year		326	506
Close Account		(23,274)	
Balance as at 31 <sup>st</sup> December 2003		-	22,948
Representing by the following Assets:			
National Bank Cash Management		-	22,948
<b>TOTAL ASSETS</b>			<b>22,948</b>

**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

**EDUCATION, TRAINING & EMERGENCY TRANSPORT**

Revenue Statement for year ended 31<sup>st</sup> December 2003

	<u>2003</u>	<u>2002</u>
Receipts:		
Contributions - Insurance Management Fees	24,142	400
Interest – Bank	1,553	1,559
	<u>25,695</u>	<u>1,959</u>
Less Expenses:		
Bank Fees	6	-
Ambulance cover	4,622	2,623
	<u>4,628</u>	<u>2,623</u>
Surplus (Deficit) for year	21,067	(664)
Accumulated Funds as at 1 <sup>st</sup> January 2003	68,723	69,387
Surplus (Deficit) for year	21,067	(664)
Transfers Net	(17,845)	-
<b><u>BALANCE AS AT 31<sup>st</sup> DECEMBER 2003</u></b>	<b><u>71,945</u></b>	<b><u>68,723</u></b>
Represented by the following Assets:		
National Bank Cash Management	71,945	68,723
<b>TOTAL ASSETS</b>	<b>71,945</b>	<b>68,723</b>

**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

**ANNUAL LEAVE FUND**

Revenue Statement for year ended 31<sup>st</sup> December 2003

<u>Receipts</u>		<u>2003</u>	<u>2002</u>
Interest – Bank		1	14
Surplus (Deficit) for Year:		1	14
Accumulated Funds as at 1 <sup>st</sup> January 2003		9,379	15,707
Surplus (Deficit) for Year:		1	-
Transfers		<u>(9,380)</u>	<u>(6,342)</u>
Balance as at 31 <sup>st</sup> December 2003		<u>-</u>	<u>9,379</u>
Represented by the following Assets:			
National Bank Cash Management		<u>-</u>	<u>9,379</u>
<b>TOTAL ASSETS:</b>		<u>-</u>	<u>9,379</u>

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

NOTES TO, AND FORMING PART OF THE FINANCIAL ACCOUNTS, FOR THE YEAR ENDED 31<sup>st</sup>  
DECEMBER, 2003

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  
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

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2003

<u>3. INVESTMENTS</u>	<u>2003</u>	<u>2002</u>
Employee Entitlements –		
Annual Leave Fund (interest bearing deposits)	-	9,379
Long Service Leave Fund (interest bearing deposits)	-	22,948
Leave Entitlements (Powerstate term deposit)	380,000	380,000
Other Investments –		
Interest bearing deposits	<u>170,103</u>	<u>256,148</u>
	<u>550,103</u>	<u>688,475</u>
Note: All Retirement Allowance liabilities are funded by a capital guaranteed pooled superannuation fund policy managed by ING		
<u>4. FIXED ASSETS – REAL PROPERTY</u>		
South Road Premises –		
Book Value 1 <sup>st</sup> January 2003	1,336,216	1,348,967
Add: Air conditioning/Property leasing expenses	11,612	-
Less: Depreciation	<u>(12,969)</u>	<u>(12,751)</u>
Book Value as at 31 <sup>st</sup> December, 2003	<u>1,334,859</u>	<u>1,336,216</u>

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

5. FIXED ASSETS - OTHER

	<u>Valuation at 1974 or cost since 1973</u>	<u>Accumulated Depreciation</u>	<u>Book Value 31 Dec 2003</u>	<u>Book Value 31 Dec 2002</u>
Office Furniture & Fittings	50,274	38,274	12,000	12,000
Office Equipment	78,300	74,800	3,500	3,500
Office Machines	224,485	192,485	32,000	33,000
Research Library	14,074	12,574	1,500	1,500
	<u>Book Value 1st Jan 2003</u>	<u>Purchases (Net) 2003</u>	<u>Depreciation 2003</u>	<u>Book Value 31 Dec 2003</u>
Motor Vehicles	120,769	20,224	17,075	123,918

6. CONTINGENT LIABILITIES

The Union continues to fund ambulance services for financial members, subject to certain conditions. These services are self insured by the union

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 31<sup>ST</sup> DECEMBER 2003

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 31<sup>ST</sup> DECEMBER, 2003

INCOME	<u>2003</u>	<u>2002</u>
Contributions & Entrance Fees	752,333	727,569
Other Funds Income	<u>65,838</u>	<u>69,454</u>
<b>Total Income</b>	<b>818,171</b>	<b>797,023</b>
<b>LESS EXPENDITURE -</b>		
Payment to Members & Others	109,854	121,823
Executive & Other Expenses	63,028	56,502
General Expenses	12,597	18,605
Employment Expenses	550,399	506,440
Administration Expenses	80,115	83,477
Property Expenses	<u>38,358</u>	<u>37,699</u>
Total Expenditure	<u>854,351</u>	<u>824,555</u>
Surplus/Deficit	<u>(36,180)</u>	<u>(27,532)</u>

CONSOLIDATED BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER, 2003

**ACCUMULATED FUNDS:**

General Funds	1,819,978	1,827,051
Other Funds	<u>71,945</u>	<u>101,051</u>
	<u>1,891,923</u>	<u>1,928,102</u>

**REPRESENTED BY:**

Current Assets	97,571	39,136
Investments	550,103	668,475
Fixed Assets	1,507,777	1,506,986
Other Non Current Assets	<u>4,244</u>	<u>4,244</u>
	2,159,695	2,218,841
<u>Less: Liabilities</u>	<u>267,772</u>	<u>290,739</u>
<b>NETT ASSETS</b>	<b><u>1,891,923</u></b>	<b><u>1,928,102</u></b>



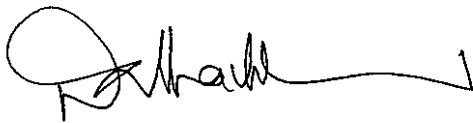
**INFORMATION TO BE PROVIDED TO  
MEMBERS OR REGISTRAR**

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- 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 31<sup>st</sup> December, 2003. My auditor's report dated 19 April, 2004 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 19th April, 2004

Norwood



**Australian Government**  
**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

Mr Robert Geraghty  
Branch Secretary  
CEPU Electrical Division  
South Australian Branch  
312 South Road  
RICHMOND SA 5033

Dear Mr Geraghty

**Re: Lodgement of Financial Statements and Accounts for the CEPU Electrical Division  
South Australian Divisional Branch for the year ending 31 December 2003 (FR2003/725)**

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry on 28 April 2005, under cover of a letter from the National Secretary Mr Peter Tighe.

Thank you for your attention to this matter. The documents have been filed, and may be viewed on the internet at [www.e-airc.gov.au/128vsa/financial](http://www.e-airc.gov.au/128vsa/financial).

I would like to take this opportunity to remind you that information about the new financial reporting obligations under the Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) which now apply to your organisation can be found at [www.airc.gov.au/fact\\_sheets/factsheets.html](http://www.airc.gov.au/fact_sheets/factsheets.html).

Yours sincerely,

*Belinda Penna*

Belinda Penna  
for Deputy Industrial Registrar

4 May 2005

cc Mr Peter Tighe  
National Secretary



**Australian Government**

**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: [sydney@air.gov.au](mailto:sydney@air.gov.au)

Mr Peter Tighe  
National Secretary  
CEPU Electrical Division  
Suite 701, Level 7  
1 Rosebery Avenue  
ROSEBERY NSW 2018

Dear Mr Tighe

**Re: Lodgement of Financial Statements and Accounts for the CEPU Electrical Division  
South Australian Divisional Branch for the year ending 31 December 2003 (FR2003/725)**

Please find attached for your information a copy of a letter sent to South Australian Branch  
Secretary, Mr Robert Geraghty.

Thank you for your assistance in this matter.

Yours sincerely,

A handwritten signature in cursive script that reads 'Belinda Penna'.

Belinda Penna  
for Deputy Industrial Registrar

4 May 2005