



FAIR WORK  
AUSTRALIA

14 May 2010

Mr Robert Donnelly  
Secretary, South Australian (Electrical Divisional) Branch  
CEPU  
312 South Road  
RICHMOND SA 5033

Dear Mr Donnelly

**Re: Lodgement of Financial Statements and Accounts – South Australian (Electrical Divisional) Branch – for year ending 31 December 2009 (FR2009/10225)**

Thank you for lodging the above financial return which was received by Fair Work Australia on 3 May 2010.

The documents have been filed but I draw your attention to the following.

Fair Work Australia's advice is that a separate Statement of Changes in Equity (or an equivalent Statement of Recognized Income and Expense) is required to be included in general purpose financial reports in accordance with Accounting Standard AASB 101. There was no such separate statement included in the documents lodged. I would simply ask you to bring this to the attention of your auditor for reference when preparing future reports.

The donations amount on the Income and Expenditure Statement was \$16,213. If this total amount included any single donation exceeding \$1,000, then I would ask you to lodge a separate statement of the relevant particulars as required by s237 of the Act, if you have not already done so.

There is no further action required in respect of this return.

Yours sincerely,

Stephen Kellett  
Statutory Services Branch

Terrace Towers  
80 William Street  
East Sydney NSW 2011

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# CEPU

COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING &  
ALLIED SERVICES UNION OF AUSTRALIA - SOUTH AUSTRALIAN BRANCH



Deputy Industrial Registrar  
Australian Industrial Registry  
80 William Street  
East Sydney  
NSW  
2010



April 28, 2010

Dear Deputy Registrar

Please find attached the General Purpose Financial Report (GPFR) for the CEPU Electrical Division South Australian Branch for the year ended 31<sup>st</sup> December 2009. This report consists of:

Committee of Management Statement  
Operating Report  
Independent Audit Report  
The Financial Accounts and notes to those accounts for the Electrical, Energy and Services Division for the full year.

The Financial Reports were presented to the Branch Committee of Management on 10<sup>th</sup> March 2010. The Branch Committee of Management approved:  
The Committee of Management Statement and authorized the Secretary to sign it.  
The Operating Report and authorized the Secretary to sign it.  
The GPFR and all its attachments be placed on the union's website and a distributed newsletter advising members of the report and the web link.

The GPFR and all its attachments were available on the web site from the 21<sup>st</sup> April, 2010 and advice to members of the web site was distributed in April. In addition the full report is to be included in the ETU National News.

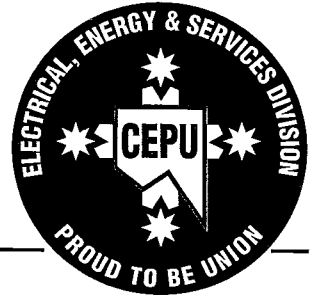
The final full report was adopted by the Biennial Conference on the 15<sup>th</sup> of April 2010.

Yours faithfully

RG Donnelly  
Electrical, Energy and Services Division,  
SA Branch Acting Secretary

# CEPU


COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING &  
ALLIED SERVICES UNION OF AUSTRALIA - SOUTH AUSTRALIAN BRANCH



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## SECRETARY'S CERTIFICATE

I, Robert Graham Donnelly, Acting Branch Secretary, certify that the copies of the full report, referred to in s268 of the RAO Schedule, including, Auditors Report, accounts and statements of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union Of Australia, Electrical, Energy & Services Division, South Australian Branch, for the year ended 31<sup>st</sup> December, 2009, as lodged herewith the Australian Industrial Registry are copies of the documents that were provided to members from the 10<sup>th</sup> March, 2010, and the full report was subsequently presented to the Branch State Executive held on the 10<sup>th</sup> March, 2010 then accepted by the Branch Biennial Conference on the 15<sup>th</sup> April 2010.

  
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Acting Branch Secretary

28th April 2010

COMMUNICATIONS ELECTRICAL ELECTRONIC  
ENERGY INFORMATION POSTAL PLUMBING &  
ALLIED SERVICES UNION OF AUSTRALIA -  
Electrical, Energy and Services 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 PURPOSE FINANCIAL REPORT**  
Year Ended 31st December, 2009

Committee of Management Statement  
Operating Report  
Income and Expenditure Statement  
Balance Sheet  
Statement of Cash Flows  
Education, Training & Emergency Transport Fund  
Notes to the Accounts

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ENERGY INFORMATION POSTAL PLUMBING &  
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ELECTRICAL TRADES UNION OF AUSTRALIA, SOUTH  
AUSTRALIAN BRANCH

**Committee Of Management Statement**

On 10<sup>th</sup> March 2010 the Committee of Management of the Communication Electrical Plumbing Union, Electrical, Energy and Services Division, South Australian Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31<sup>st</sup> December 2009.

The Committee of Management declares in relation to the GPFR 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 Industrial Registrar;
- (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;
- (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 the branch; and
  - (ii) the financial affairs of the branch have been managed in accordance with the rules of the organisation including the rules of the branch; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the *Fair Work (Registered Organisations) Act 2009*; (RO Act) and
  - (iv) the financial records of the branch have been kept, as far as practicable, in a consistent manner to each of the other branches and national council of the organization; and
  - (v) the information sought in any request of a member of the branch or a General Manager of FWA duly made under Schedule 1 to the RO Act to Fair Work Act 2009 has been furnished to the member or manager; and
  - (vi) no orders have been made by the FWA on the RO Act 2009 during the period.

For Committee of Management

  
.....  
Signature: Robert John Geraghty, Branch Secretary

Date..... 22/03/2010

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**OPERATING REPORT**

This Operating Report covers the activities of the Communication Electrical Plumbing Union, Electrical Energy and Services Division, South Australian Branch, for the financial year ended 31<sup>st</sup> December 2009.

1. Principal Activities of the Branch

Over the year, the Branch has negotiated new Union Collective Agreements and renewed scores of existing Union Collective Agreements.

The Branch has also been involved in negotiations with different levels of Government around issues of importance to CEPU members. An example of this is the Branch's participation in campaigns to abolish the Federal Australian Building and Construction Commission legislation.

A Grant was received from SafeWork SA to encourage more Occupational Health and Safety Representatives in the workplace and to raise awareness of working safely.

Vocational training continues to be a priority involving:

- Representation on the state Electrotechnology Electrical Energy and Water Industry Skills Board.
- Representation on the Construction Industry Training Board.
- Representation on the Plumbing Electrical Electronic Refrigeration Vocation Education Employment Training (PEER VEET) Board.
- Representation on the Construction Industry Long Service Leave Board (Board fees paid to the union).
- Representation on the Building Industry Redundancy Trust (Board fees paid to the union).
- Manufacturing Industry Skills Advisory Council

The Branch was focussed on trying to minimise the State Government's changes to the Workers Compensation Act that reduced injured members workers compensation.

A continuing industrial campaign in the State Industrial Relations Commission and Industrial Court, for reclassification of State Government members drew to conclusion in 2009, with members receiving reclassification and back-pay. The campaign has been going for 6 years.

2. The Branch's Financial Affairs

There were no changes to the financial affairs of the union..

### 3. Right of Members to Resign.

All Members of the Branch have the right to resign from the Union in accordance with Section B Electrical Division Rule 4.6; namely, by providing written notice addressed and delivered to the Secretary of the Branch, including by facsimile.

### 4. Superannuation Trustees.

The Union is represented by Bob Geraghty, who is an appointed trustee director on both the Connect Superannuation Board ( Board fees are paid to the union), which is an Industry Scheme for the Electrical Contracting Industry and on the Electricity Industry Superannuation Scheme, which operates in the privatised Power Industry (no Board fees paid).

### 5. Membership of the Branch.

There were 3,562 members of which 3,337 were financial members of the Branch as at 31<sup>st</sup> December 2009.

### 6. Employees of the Branch

As at 31<sup>st</sup> December 2009 the Branch employed 5 elected officials, 1 appointed Official, 1 permanent part time clerical employees and 2 casual employees with a total number of 8 employees on a fulltime equivalent basis.

### 7. Committee of Management

The following persons were a member of the Committee of Management of the Branch, namely the Branch Executive, during the year ending 31<sup>st</sup> December 2009;

Robert John Geraghty	1 <sup>st</sup> January 2009 to 31 <sup>st</sup> December 2009
Jason S Harrison	1 <sup>st</sup> January 2009 to 31 <sup>st</sup> December 2009
Charles C O'Neill	1 <sup>st</sup> January 2009 to 31 <sup>st</sup> December 2009
Robert K Burton	1 <sup>st</sup> January 2009 to 13 <sup>th</sup> May 2009
Geoffrey Birrell	1 <sup>st</sup> January 2009 to 31 <sup>st</sup> December 2009
Simon Pisoni	1 <sup>st</sup> January 2009 to 11 <sup>th</sup> November 2009
Rodney Mills	1 <sup>st</sup> January 2009 to 31 <sup>st</sup> December 2009
Noel Aplin	13 <sup>th</sup> May 2009 to 31 <sup>st</sup> December 2009
Bill Mitropoulos	11 <sup>th</sup> November 2009 to 31 <sup>st</sup> December 2009

.....  
  
Bob Geraghty, Branch Secretary

Date..... 22/03/2010

## INDEPENDENT AUDIT REPORT

To the Members of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia, Electrical, Energy and Services Division, South Australian Branch.

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I have audited the accompanying financial report, being a special purpose financial report which comprises the balance sheet as at 31<sup>st</sup> December 2009, the income statement and cash flow statement for the year then ended, a summary of significant accounting policies, and other explanatory notes as set out on pages 14 to 17.

### *The Responsibility of the Members of the Committee of Management for the Financial Report*

The members of the Committee are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements which form part of the financial report to meet the financial reporting requirements of the constitution and are appropriate to meet the needs of members. The members of the Committee's responsibility also includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### *Auditor's Responsibility*

My responsibility is to express an opinion on the financial report based on my audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about 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 the members of the Committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the members of the Committee's financial reporting requirements under the constitution. I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

My audit did not involve an analysis of the prudence of business decisions made by the members of the Committee or management.



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

**INDEPENDENCE**

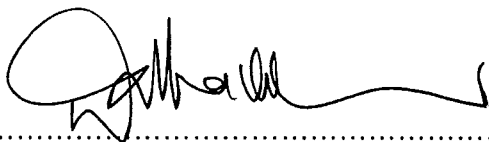
In conducting my audit, I followed applicable independence requirements of Australian professional ethical pronouncements and the *Fair Work Act 2009*.

**INDEPENDENT AUDIT REPORT**

**Audit Opinion**

In my opinion the financial report of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia, Electrical, Energy and Services Division, South Australian Branch is in accordance with:

- (a) the *Fair Work Act 2009*, including:
  - (i) giving a true and fair view of the Branch's financial position as at 31<sup>st</sup> December, 2009 and of its performance for the year ended on that date; and
  - (ii) complying with Australian Accounting Standards; and
  - (iii) complying with any other requirements imposed by the Reporting Guidelines of the *FWA Act 2009*
- (b) other mandatory professional reporting requirements in Australia.



.....  
David Macklin  
Chartered Accountant  
Norwood  
South Australia

Dated..... 23<sup>rd</sup> March, 2010 .....

COMMUNICATIONS, ELECTRICAL, ELECTRONIC  
ENERGY, INFORMATION, POSTAL, PLUMBING &  
ALLIED SERVICES UNION OF AUSTRALIA –  
Electrical, Energy and Services – South Australian Branch

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

INCOME AND EXPENDITURE STATEMENT YEAR ENDED 31 <sup>st</sup> DECEMBER 2009	<u>2009</u> \$	<u>2008</u> \$
<b>INCOME</b>		
Members contributions	1,230,625	1,181,435
Entrance fees received	1,702	1,424
Contributions Owing	33,000	32,500
IR Campaign Levy	34,254	82,293
Other Income -		
Trading Account	(719)	(7,263)
Interest received	49,968	71,279
Rent received	23,333	-
Director's fees	24,568	20,182
Management Fees - Insurance	67,422	91,321
Grants Received	70,000	70,000
<b>TOTAL INCOME</b>	<b>1,534,153</b>	<b>1,543,171</b>
<b>EXPENDITURE</b>		
<b>Payments to Members &amp; Others</b>		
Sustentation Fees – National	165,771	136,471
Affiliation Fees – UTLC, MFTU, ALP	27,458	25,515
YRAW Industrial Campaign	-	31,212
Payments to members – lost time	-	-
National Office levies	-	1,541
Ambulance service	9,085	7,110
Donations	16,213	2,990
		<u>218,527</u>
<b>Executive &amp; Other Expenses</b>		
Motor Vehicle Expenses:		
• Registration & Insurance	10,133	8,954
• Running & Repairs	24,997	31,051
• Depreciation	52,154	52,076
		<u>87,284</u>
Officers Travelling expenses	20,438	20,272
Executive reimbursement	8,642	8,600
Employers deduction commission	-	4,620
Conference expenses – State	-	-
Training - Delegates	7,085	-
Training Officer	-	1,418
		<u>36,165</u>
		<u>34,910</u>

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SOUTH AUSTRALIAN BRANCH

INCOME AND EXPENDITURE STATEMENT YEAR ENDED 31 <sup>st</sup> DECEMBER 2009	<u>2009</u>	<u>2008</u>
Brought forward:		
<b>General Expenses</b>		
Subscriptions to ETU News	-	-
Debt Collection Expenses	4,746	4,613
Legal & Court charges	1,167	3,000
		5,913
		7,613
<b>Employment Expenses</b>		
Salaries – Officials	517,625	562,695
Salaries – Employees	121,768	105,239
Superannuation	158,842	160,296
Long Service Leave Provision	23,556	28,944
Insurance Workcover	12,631	13,214
Payroll Tax	14,052	14,092
Fringe Benefits Tax	39,206	22,468
Annual Leave Provision	58,867	28,667
		946,547
		935,615
<b>Administration Expenses</b>		
Meetings & Assoc. expenses	2,322	5,383
Power & Lighting	17,655	16,357
Cleaning & Waste removal	1,774	1,787
Postage	5,721	7,217
Telephone & Facsimile	20,576	18,781
Printing & Stationery	18,198	22,583
Photocopying expenses	3,618	3,409
Computer Service & Software	1,624	1,831
Publication & Journals	1,477	1,597
Office Facilities - Depreciation	13,088	13,200
Accounting & Audit fees	6,000	5,725
Bank charges & tax	13,336	13,843
Staff amenities & reimbursement	3,895	3,356
Subscriptions	-	5,435
Sundry expenses	1,068	1,261
Insurance – General	3,272	7,420
		113,624
		129,185

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SOUTH AUSTRALIAN BRANCH

INCOME AND EXPENDITURE STATEMENT YEAR ENDED 31 <sup>st</sup> DECEMBER 2009	<u>2009</u>	<u>2008</u>
Brought forward:		
<b>Property Expenses</b>		
Security/OHS Provision	9,507	-
Rates & Taxes	4,687	17,057
Insurance – Building & Contents	-	561
Repairs & Maintenance	10,048	15,976
Security Services	1,529	3,642
Depreciation	13,163	13,163
	38,934	50,399
<b>TOTAL EXPENDITURE</b>	<b>1,446,994</b>	<b>1,454,642</b>
Surplus (deficit) for Year:	87,159	88,528
Add Severance and Management Fees – Insurance from prior years	-	391,275
Transferred to General Funds	87,159	479,803
The attached notes form part of the accounts		

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

Balance Sheet as at 31<sup>st</sup> December 2009

			<u>2009</u>	<u>2008</u>
<b>ACCUMULATED FUNDS</b>				
Balance 1 <sup>st</sup> January 2009			2,645,885	2,166,082
Add: Surplus (Deficit) for the year			87,159	479,803
Property Revaluation Reserve			736,226	-
<b>Total Funds 31<sup>st</sup> December, 2009</b>			<b>3,469,270</b>	<b>2,645,885</b>
Represented by:				
<b>CURRENT ASSETS</b>				
Cash on Hand		300		300
NAB Operating		15,920		49,984
CBA Current		196,595		77,509
Members Equity		396,413		379,986
Sundry Debtors		115,915		44,778
Prepayments & Stock		26,349		23,183
			<u>751,492</u>	<u>575,740</u>
<b>INVESTMENTS – Note 3</b>				
Powerstate Credit Union - Term		470,000		470,000
Powerstate Choice - Vehicle replacement account		27,605		5,481
CBA Cash Management Call Account		393,678		413,165
NAB Education/Training Account		126,400		167,869
			<u>1,017,683</u>	<u>1,056,515</u>
<b>FIXED ASSETS – Notes 4 &amp; 5</b>				
Land & Buildings		2,025,000		1,301,937
Office Equipment		1,600		2,000
Office Furniture & Fittings		13,500		18,000
Office Machines		27,316		30,000
Motor Vehicles		172,401		191,768
Research Library		500		500
			<u>2,240,317</u>	<u>1,544,205</u>
<b>TOTAL ASSETS</b>			<b>4,009,492</b>	<b>3,176,460</b>



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**Statement of Cash Flows for the year ended 31st December, 2009**

**CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2009</b>	<b>2008</b>
Member Contributions	1,308,292	1,296,285
Management Fees	68,601	476,457
Interest Received	49,968	71,279
Grants Received	70,000	70,000
Rent Received	23,333	-
Sundry Income	24,022	24,559
Payment to Suppliers and Employees	<u>(1,328,778)</u>	<u>(1,398,843)</u>
Net Cash generating from Operating Activities	<u>215,438</u>	<u>539,737</u>

**CASH FLOW FROM INVESTMENT ACTIVITIES**

Sale of Fixed Assets	38,272	19,422
Investment in Term Deposit	(70,000)	(467,000)
Payment for Fixed Assets	<u>(76,564)</u>	<u>(156,166)</u>
Net Cash used in Investing Activities	<u>(108,292)</u>	<u>(603,744)</u>

<b>NET INCREASE (DECREASE) IN CASH HELD</b>	107,146	(64,007)
Cash at beginning of the year	<u>133,274</u>	<u>197,281</u>
Cash at end of the year	<u>240,420</u>	<u>133,274</u>

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EDUCATION, TRAINING & EMERGENCY TRANSPORT

Revenue Statement for year ended 31<sup>st</sup> December 2009

	<u>2009</u>	<u>2008</u>
Receipts:		
	758	
Interest – Bank		4016
Transfers	<u>758</u>	<u>21,000</u>
		25,016
Less Expenses:		
Ambulance cover	2,227	2,996
Transfers	<u>40,000</u>	<u>42,227</u>
Surplus (Deficit) for year	<u>(41,469)</u>	<u>22,020</u>
Accumulated Funds as at 1 <sup>st</sup> January 2009	167,869	145,849
Surplus (Deficit) for year	<u>(4,169)</u>	<u>22,020</u>
BALANCE AS AT 31 <sup>st</sup> DECEMBER 2009	<u>126,400</u>	<u>167,869</u>
Represented by the following Assets:		
National Australia Bank Cash Management	126,400	167,869
<b>TOTAL ASSETS</b>	<b><u>126,400</u></b>	<b><u>167,869</u></b>



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NOTES TO, AND FORMING PART OF THE FINANCIAL ACCOUNTS, FOR THE YEAR ENDED 31<sup>st</sup>  
DECEMBER, 2009

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 *Fair Work Act 2009*. 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 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 *Fair Work Act 2009*, the attention of members is drawn to the provisions the Schedule, which reads as follows:

- (1) A member of a reporting unit, or a General Manager of FWA, 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)

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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, 2009

<u>3. INVESTMENTS</u>	<u>2009</u>	<u>2008</u>
Employee Entitlements --		
All Leave Entitlements as at 31/12//2009 were \$314,307 and are invested in the Powerstate Credit Union term deposit	470,000	470,000
Other Investments --	<u>944,096</u>	<u>966,501</u>
Interest bearing deposits	<u>1,414,096</u>	<u>1,436,501</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 2009	1,301,937	1,315,100
Add: Revaluation		
Less: Depreciation	736,226	-
	<u>(13,163)</u>	<u>(13,163)</u>
Book Value as at 31 <sup>st</sup> December, 2009	<u>2,025,000</u>	<u>1,302,678</u>

COMMUNICATIONS ELECTRICAL ELECTRONIC  
ENERGY INFORMATION POSTAL PLUMBING &  
ALLIED SERVICES UNION OF AUSTRALIA -  
Electrical, Energy and Services - 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 2008</u>	<u>Book Value 31 Dec 2009</u>
Office Furniture & Fittings	66,693	53,193	18,000	13,500
Office Equipment	79,501	77901	2,000	1,600
Office Machines	265,615	238,8299	30,000	27,316
Research Library	14,074	13,574	500	500
	<u>Book Value 1st Jan 2009</u>	<u>Purchases (Net) 2009</u>	<u>Depreciation 2009</u>	<u>Book Value 31 Dec 2009</u>
Motor Vehicles	191,768	32,788	52,154	172,402

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.

8. RELATED PARTY INFORMATION

Elected and appointed Officials on the State Council received superannuation/severance and salary sacrifice payments of \$147,122 in 2009 and \$150,214 in 2008.

9. GRANTS & MANAGEMENT FEES

Revenue for the year includes \$70,000 from SafeWork SA and \$67,422 received for managing income protection insurance for members in the electrical contracting industry.

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

10. Statement of receipts and payments for recovery of wages activity

- Cash Basis - for year ended 31 December 2009

	Note	2009 \$	2008 \$
Cash assets in respect of recovered money at beginning of year		nil	nil
<b>Receipts</b>			
Amounts recovered from employers in respect of wages etc		nil	nil
Interest received on recovered money		nil	nil
Total receipts		nil	nil
<b>Payments</b>			
Deductions of amounts due in respect of membership for:			
. 12 months or less		nil	nil
. greater than 12 months		nil	nil
Deductions of donations or other contributions to accounts or funds of:			
. the reporting unit -			
[name of account]		nil	nil
[name of fund]		nil	nil
[name of fund]		nil	nil
. [name of other reporting unit of the organisation] -			
[name of account]		nil	nil
[name of fund]		nil	nil
[name of fund]		nil	nil
. [name of other entity] -			
[name of account]		nil	nil
[name of fund]		nil	nil
[name of fund]		nil	nil
Deductions of fees or reimbursements of expenses		nil	nil
Payments to workers in respect of recovered money		nil	nil
Total payments		nil	nil
Cash assets in respect of recovered money at end of year		nil	nil

13 January 2010

Mr Robert Geraghty  
Secretary, South Australian Branch, Electrical Energy & Services Division.  
CEPU  
312 South Road  
RICHMOND SA 5033



Fair Work  
Australia



Dear Mr Geraghty

**Lodgment of Financial Statements and Accounts – CEPU -  
South Australian Branch (Electrical, Energy & Services Division) - for year ended 31 December 2009  
(FR2009/10225)**

The financial year of the South Australian Divisional Branch has recently ended. This is a courtesy letter to remind you of the obligation to prepare the reporting unit's financial documents and to lodge audited financial accounts and statements with Fair Work Australia within the prescribed time frame unless a 1 month extension or an application for a certificate of exemption under the *Fair Work (Registered Organisations) Act 2009* ('the RO Act') is applied for and granted.

The documents you must lodge include:

(i) A general purpose financial report [see section 253(2)]; (ii) A Committee of Management statement (see the General Manager's Reporting Guidelines); (iii) An operating report [see section 254(2)]; (iv) An auditor's report [see sections 257(5) to 257(11)]; and (v) A certificate of the *secretary or other designated officer* [see section 268(c)].

I draw your particular attention to

- (a) s237 which requires you to prepare and lodge a separate statement providing the prescribed particulars of any loan, grant or donation made during the year which exceeds \$1,000;
- (b) s265(5) which requires you to publish or otherwise provide your members with completed/signed copies of the audited accounts, report and statements before final presentation and lodgment; and
- (c) s266 which requires you to present the completed documents to an eligible meeting(s) (either of the members or of the committee, whichever applies). Note that this meeting (or series of meetings) is distinct from any initial committee meeting convened to prepare, sign or otherwise approve pre-audited documents.

Relevant references may be found at <http://www.fwa.gov.au/index.cfm?pagename=regorgsfrguidelines> and <http://www.fwa.gov.au/index.cfm?pagename=legislationfwroact>. If you are in any doubt as to the requirements or wish to clarify any aspect of the relevant legislation, or anticipate any difficulty in complying with the requirements, do not hesitate to contact Fair Work Australia.

Yours sincerely,

Stephen Kellett  
Statutory Services Branch

Fair Work Australia  
Level 8, 80 William Street  
EAST SYDNEY NSW 2011

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