



15th November 2017

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

By email: regorgs@roc.gov.au

Dear Mr Enright

**CEPU EE&S Division – SOUTH AUSTRALIAN BRANCH
Branch Operating Report as at 31 December 2011
– Reporting of Membership Numbers**

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

- Declaration correcting the membership figure reported in the branch operating report for the reporting period ending 31 December 2011.

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

As a consequence of these audits, the CEPU SA Branch State Council in a meeting held 14th November 2017, authorised the submission of a declaration to the Registered Organisations Commission (ROC) to correct the figure reported in the branch operating report for the total members for the reporting period ending 31 December 2011.

This amended figure has now been published to our website for the information of members.

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

Yours faithfully,

John Adley
Branch Secretary
CEPU SA



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

Fair Work (Registered Organisations) Act 2009

DECLARATION - CORRECTING REPORT TO
CEPU Electrical, Energy and Services Division – South Australian Branch
OPERATING REPORT
lodged pursuant to s.268

I, John Adley, of Bob Geraghty House, 312 South Road, Richmond, in the state of South Australia, 5033, declare:

- I am the Branch Secretary of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, Electrical, Energy and Services Division – South Australian Branch (the Branch), a branch of an organisation registered under the *Fair Work (Registered Organisations) Act 2009* (the Act).
- Pursuant to s.268 of the Act, for the period ended 31 December 2011, the full financial report, including the operating report, of the branch was lodged with the Fair Work Commission (FWC) in FR2011/2837.
- An independent audit into the membership figures reported in the branch committee of management operating report for the reporting period 31 December 2011, found the following variance with the figure reported in the operating report:

As at 31 Dec	2011
Reported	3,211
Audited	3,819
Variance	608

- On 14th November 2017, in response to the findings of the audit, the CEPU SA Branch State Council authorised the Branch Secretary to amend the branch committee of management operating report for the year ending 31 December 2011 to reflect the membership figure resulting from the audit.

Signed:

Name:

Mr John Adley

Date:

15/11/17



FAIR WORK
AUSTRALIA

17 April 2012

Mr Bob Donnelly
Secretary, South Australian Electrical Divisional Branch
CEPU
312 South Road
RICHMOND SA 5033



Dear Mr Donnelly

Re: Lodgment of Financial Accounts and Statements – CEPU, South Australian Electrical Divisional Branch – for year ending 31 December 2011 (FR2011/2835)

I refer to the above financial statements which were lodged with Fair Work Australia on 19 March 2012, and to your email dated 17 April 2012 indicating that the Branch will follow the sequence of meetings contemplated by the Fair Work (Registered Organisations) Act 2009.

The documents have been filed.

Yours sincerely,

Stephen Kellett

FAIR WORK AUSTRALIA

KELLETT, Stephen

Subject: FW: Clarification regarding 2011 financial report

From: Bob Donnelly [<mailto:Bob.Donnelly@Bigpond.com>]
Sent: Tuesday, 17 April 2012 12:04 PM
To: KELLETT, Stephen
Subject: RE: Clarification regarding 2011 financial report

Stephen;

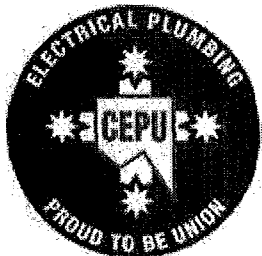
I apologise for not complying it was an oversight but I confirm that we will comply in the future.

I have changed our process for approval. The sequence will now be as stated in your email i.e. (1) prepare the documents and have them signed at a first Committee meeting (March); (2) arrange to make the documents available or sent out to members (March); (3) hold a second Committee meeting and formally "present" the documents (April); (4) sign the Certificate and lodge everything with FWA (April).

Regards

Bob Donnelly

Secretary
CEPU Electrical & Plumbing
S.A Branch
E-mail: Bob.Donnelly@bigpond.com
Web: <http://www.cepusa.com.au>
Mobile: 0418 814 705
Phone: (08) 8234 2130
Fax: (08) 8352 1711



KELLETT, Stephen

From: KELLETT, Stephen
Sent: Tuesday, 17 April 2012 9:27 AM
To: 'bob.donnelly@bigpond.com'
Subject: Clarification regarding 2011 financial report

Dear Mr Donnelly,

I refer to the financial statements and accounts for the year ending 31 December 2011 which were lodged with Fair Work Australia on 19 March 2012.

I need to clarify with you the way the Branch Committee arranges its meetings to comply with the Act in the matters of (1) providing copies of the report to members and then (2) presenting it in accordance with section 266.

In your Secretary's Certificate you state that the report was "provided to members" on the 14th March 2012, and then subsequently presented to the State Executive and the State Council on 14 March 2012. A discrepancy occurs in your covering letter in which you state that the report and its attachments "will be available on the website from the 16th March 2012". Both the certificate and the letter are dated 15 March.

If I look back at previous years' returns, I see that from the 2005 through to the 2009 reports, the Certificate indicated that the report was presented to the State Executive at a second meeting after the documents were provided to members. (e.g. the 2005 report was approved on 8 March 2006, was distributed in the News from 1 April 2006, and was presented on 10 May 2006). This was the correct sequence which the Act has required. The reason is that what the members should receive or see on the website should be documents that are already signed – this explains the concept of a "first" Committee meeting. And it is only once the members have received or had access to the signed report that the Committee can properly "present" the report in the sense meant by s266 of the Act – this explains the concept of a "second" Committee meeting.

In 2010 and now, in this latest return, the Certificate has indicated that everything is signed and presented on the same day, and that the members had the documents available on the website only after it was presented.

The Act's intention is that members can be satisfied that their financial affairs have been audited and they have had a chance to raise any queries. This is why the sequence is best understood as (1) prepare the documents and have them signed at a first Committee meeting; (2) arrange to make the documents available or sent out to members; (3) hold a second Committee meeting and formally "present" the documents; (4) sign the Certificate and lodge everything with FWA.

Can you consider this and confirm that you do not anticipate difficulties being able to comply in respect of future financial reporting years? If you wish to discuss any aspect of this, please feel very welcome to contact me on 02 6723 7097 or 0429 462 979 this afternoon.

Yours sincerely



Stephen Kellett
Organisations, Research and Advice
FAIR WORK AUSTRALIA

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

15 March 2012

Dear Deputy Registrar

Please find attached the General Purpose Financial Report (GPFR) for the CEPU Electrical Division South Australian Branch for the year ended 31st December 2011.
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 14th March 2012. 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 will be available on the web site from the 16th March 2012.

The final full report was adopted by the State Council on the 14th March 2012.

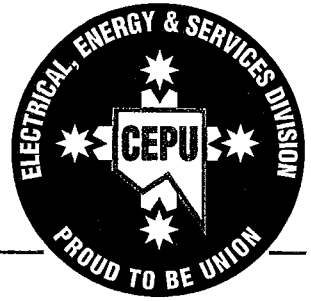
Yours faithfully

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



CEPU

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



SECRETARY'S CERTIFICATE

I, Robert Graham Donnelly, 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 31st December 2011, as lodged herewith the Australian Industrial Registry are copies of the documents that were provided to members from the 14th March 2012, and the full report was subsequently presented to the Branch State Executive held on the 14th March 2012 then accepted by the Branch State Council on the 14th March 2012.

Branch Secretary

15th March 2012

COMMUNICATIONS ELECTRICAL ELECTRONIC
ENERGY INFORMATION POSTAL PLUMBING &
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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, 2011

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

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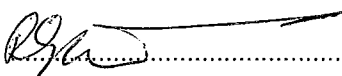
Committee Of Management Statement

On 14th March 2012 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 (GPFR) of the reporting unit for the financial year ended 31st December 2011.

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 Graham Donnelly, Branch Secretary

Date 14th MARCH 2012

COMMUNICATIONS ELECTRICAL ELECTRONIC
ENERGY INFORMATION POSTAL PLUMBING &
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Electrical, Energy and Services Division - South
Australian Branch

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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 December 2011.

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 Branches participation in campaigns to abolish the Federal Australian Building and Construction Commission legislation.

Vocational training continues to be a priority involving:

- Representation on the state Electrotechnology Electrical Energy and Water Industry Skills Board (EWSB).
- Representation on the Construction Industry Training Board (CITB) (Board fees paid to the union).
- 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

2. The Branch's Financial Affairs

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

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 Donnelly, who is an appointed trustee director on the Electricity Industry Superannuation Scheme, which operates in the privatised Power Industry (no Board fees paid).

5. Membership of the Branch.

There were 3,819 members of which 3,211 were financial members of the Branch as at 31st December 2011.

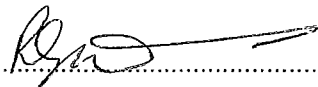
6. Employees of the Branch

As at 31st December 2011 the Branch employed 5 elected officials, 3 appointed Officials, 1 permanent clerical employee, 1 permanent part time clerical employee, 1 casual employee and 1 trainee with a total number of 11.5 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 31st December 2011;

Jason S Harrison 1st January 2011 to 31st December 2011
Charles C O'Neill 1st January 2011 to 10th August 2011
Geoffrey Birrell 1st January 2011 to 31st December 2011
Rodney Mills 1st January 2011 to 31st December 2011
Noel Aplin 1st January 2011 to 10th August 2011
Bill Mitropoulos 1st January 2011 to 10th August 2011
Robert G Donnelly 1st January 2011 to 31st December 2011
Steven Rayson 10th August 2011 to 31st December 2011
Craig Clifford 10th August 2011 to 31st December 2011
Daniel Hoffrichter 10th August 2011 to 31st December 2011


.....
Bob Donnelly, Branch Secretary

Date 14th MARCH 2012

NDEPENDENT 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.

I have audited the accompanying financial report, being a general purpose financial report which comprises the balance sheet as at 31st December 2011, 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 I 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.

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:

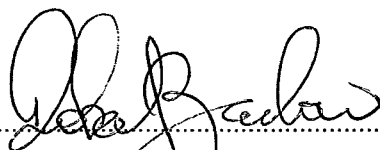
(a) the *Fair Work Act 2009*, including:

(i) giving a true and fair view of the Branch's financial position as at 31st December, 2011 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.



Robert J Zadow
Chartered Accountant
Parkside
South Australia

Dated.....

8th March 2012

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 &
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TRADES UNION OF AUSTRALIA SOUTH AUSTRALIAN BRANCH

INCOME AND EXPENDITURE STATEMENT YEAR ENDED 31ST DECEMBER 2011		<u>2011</u> \$		<u>2010</u> \$
INCOME				
Members contributions		1,383,437		1,367,210
Entrance fees received		1,257		1,622
Contributions Owing		70,000		48,000
IR Campaign Levy		-		-
Other Income:				
Trading Account	-	25,254	-	4,540
Interest received		83,240		59,761
Rent received		40,000		40,915
Director's fees		29,857		21,387
Management Fees - Protect Funding		50,069		50,726
Management Fees - JLT Funding		73,845		-
Sundry Revenue		2,107		2,139
Debt costs recovery		2,496		-
Profit/Loss on Sale of Assets	-	13,867	-	1,414
Grants Received		362,580		35,000
TOTAL INCOME			2,059,768	1,620,807
EXPENDITURE				
Payments to Members & Others				
Sustentation Fees —National		194,571		138,746
Affiliation Fees—UTLC, MFTU, ALP		43,912		29,326
Industrial Campaign		-		10,275
National Office levies		-		4,983
Ambulance service		6,809		3,985
Donations		20,060		39,000
			265,353	226,314
Executive & Other Expenses				
Motor Vehicle Expenses:				
• Registration & Insurance		12,624		9,813
• Running & Repairs		33,830		25,219
• Depreciation		53,612		32,950
			100,066	67,982
Officers Travelling expenses		30,644		9,159
Executive reimbursement		1,982		5,262
Training - Delegates		26,550		13,088
			59,176	27,508

COMMUNICATIONS ELECTRICAL ELECTRONIC
ENERGY INFORMATION POSTAL PLUMBING &
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Electrical, Energy and Services Division - South
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REGISTERED UNDER THE SOUTH AUSTRALIAN INDUSTRIAL &
 EMPLOYEES RELATIONS ACT 1994 AS THE ELECTRICAL
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INCOME AND EXPENDITURE STATEMENT YEAR ENDED 31ST DECEMBER 2011				
		<u>2011</u> \$		<u>2010</u> \$
Brought forward:				
General Expenses				
Subscriptions to ETU News		-		-
Debt Collection Expenses		2,541		5,661
Legal & Court charges		-		-
			2,541	5,661
Employment Expenses				
Salaries - Officials		789,338		682,263
Salaries - Employees		128,512		123,042
Superannuation		165,069		139,722
Long Service Leave Provision		35,627	-	26,246
Insurance Workcover		15,022		9,689
Payroll Tax		25,167		16,758
Fringe Benefits Tax		26,927		47,042
Annual Leave Provision		126,219	-	27,196
			1,311,881	965,074
Administration Expenses				
Meetings & Assoc. expenses		7,535		9,501
Awards Expenses		4,084		-
Power & Lighting		23,229		17,100
Cleaning & Waste removal		21,308		3,145
Contract Services		9,203		-
Freight & Cartage		294		-
Postage		15,958		6,953
Telephone & Facsimile		20,556		20,125
Printing & Stationery		28,806		14,873
Photocopying expenses		4,684		4,590
Computer Service & Software		15,099		5,780
Publication & Journals		1,383		1,058
Office Facilities - Depreciation		20,050		10,524
Accounting & Audit fees		16,341		11,825
Advertising		603		861
Bank charges & tax		13,613		14,404
Office Expenses - Whyalla		-		4,545
OPE work expenses		7,200		5,660
Petty Cash Expenditure		331		3,570
Protective Clothing		199		244
Staff amenities & reimbursement		4,381		1,150
Subscriptions		119		687
Sundry expenses		126		2,852
Insurance — General		5,572		5,350
			220,674	144,796

COMMUNICATIONS ELECTRICAL ELECTRONIC
ENERGY INFORMATION POSTAL PLUMBING &
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Electrical, Energy and Services Division - South
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TRADES UNION OF AUSTRALIA SOUTH AUSTRALIAN BRANCH

INCOME AND EXPENDITURE STATEMENT YEAR ENDED 31ST DECEMBER 2011		<u>2011</u> \$		<u>2010</u> \$
Brought forward:				
Property Expenses				
Rates & Taxes		12,928		16,643
Insurance — Building & Contents		2,456		3,385
Repairs & Maintenance		5,782		2,463
Security Services		2,525		1,675
Security/OH&S Provision	-	37,291		-
Depreciation		14,309		13,163
			709	37,329
TOTAL EXPENDITURE			1,960,399	1,474,664
Surplus (deficit) for Year:			99,369	146,143
Add Severance and Management Fees - Insurance from prior years			-	-
Transferred to General Funds			99,369	146,143
The attached notes form part of the accounts				

COMMUNICATIONS ELECTRICAL ELECTRONIC
ENERGY INFORMATION POSTAL PLUMBING &
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Electrical, Energy and Services Division - South
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REGISTERED UNDER THE SOUTH AUSTRALIAN INDUSTRIAL &
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TRADES UNION OF AUSTRALIA SOUTH AUSTRALIAN BRANCH

Balance Sheet as at 31st December 2011

			<u>2011</u>	<u>2010</u>
ACCUMULATED FUNDS				
Balance 1st January 2011			3,605,621	3,459,478
Add: Surplus (Deficit) for the year			99,369	146,143
Property Revaluation Reserve				
Total Funds 31 December, 2011			3,704,990	3,605,621
Represented by:				
CURRENT ASSETS				
Cash on Hand		300		300
NAB Operating		-		1,878
CBA Online Saver		284,655		501,497
CBA Current		168,976		62,987
Members Equity		1,298		418,156
Sundry Debtors		70,494		48,350
Prepayments & Stock		8,442		24,130
			534,165	1,053,541
INVESTMENTS - Note 3				
Powerstate Credit Union - Term		470,000		470,000
Powerstate Choice - Credit Card Account		48,087		48,095
ME Term Deposit Account - 999011968		457,105		430,659
ME Term Deposit Account - 027617505		423,917		-
			1,399,109	948,754
FIXED ASSETS - Notes 4 & 5				
Land & Buildings		1,998,674		2,011,837
Property Improvements		69,352		-
Office Equipment		30,823		1,280
Office Furniture & Fittings		29,616		10,125
Office Machines		16,104		21,472
Motor Vehicles		214,083		149,170
Research Library		500		500
			2,359,151	2,194,385
TOTAL ASSETS			4,292,425	4,196,680

Balance Sheet as at 31st December 2011

			<u>2011</u>	<u>2010</u>
Brought forward:			4,292,425	4,196,680
Less - CURRENT LIABILITIES & PROVISIONS				
Provision for Security/OHS		-		37,291
Trade Creditors		128,916		127,642
Provision for Annual Leave		268,795		142,576
Provision for Long Service Leave		151,021		106,759
GST Owing		35,809		21,636
Grants in Advance		-		143,625
			584,541	579,529
NON CURRENT LIABILITIES				
Provisions for Long Service Leave		2,894	2,894	11,530
			2,894	11,530
TOTAL LIABILITIES			587,435	591,059
NET ASSETS EQUAL TO TOTAL ACCUMULATED FUNDS			3,704,990	3,605,621
The attached notes form part of the accounts				

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Statement of Changes in Equity for year ended 31st December 2011

		\$	Total
Balance at 1 January 2010		3,459,478	3,459,478
Net surplus/(deficit)		146,143	146,143
Subtotal		3,605,621	3,605,621
Property Revaluation Reserve		-	-
Balance at 31 December 2010		<u>3,605,621</u>	<u>3,605,621</u>
Balance at 1 January 2011		3,605,621	3,605,621
Net surplus/(deficit)		99,369	99,369
Subtotal		3,704,990	3,704,990
Property Revaluation Reserve		-	-
Balance at 31 December 2011		<u>3,704,990</u>	<u>3,704,990</u>

COMMUNICATIONS ELECTRICAL ELECTRONIC
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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

Statement of Cash Flows for the year ended 31st December, 2011

CASH FLOW FROM OPERATING ACTIVITIES	2011	2010
Member Contributions	1,432,694	1,401,832
Management Fees	123,914	55,685
Interest Received	83,240	59,761
Grants Received	218,955	213,625
Rent Received	40,000	40,915
Sundry Income	34,460	30,756
Payment to Suppliers and Employees	- 1,610,392	- 1,490,712
Net Cash generating from Operating Activities	<u>322,871</u>	<u>311,862</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
Sale of Fixed Assets	37,727	24,545
Investment in Term Deposit	- -	430,659
Payment for Fixed Assets	- 252,738	- 36,664
Net Cash used in Investing Activities	<u>- 215,011</u>	<u>442,778</u>
NET INCREASE (DECREASE) IN CASH HELD	107,860 -	130,916
Cash at beginning of the year	<u>109,504</u>	<u>240,420</u>
Cash at end of the year	<u>217,364</u>	<u>109,504</u>

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EDUCATION, TRAINING & EMERGENCY TRANSPORT

Revenue Statement for year ended 31 st December 2011

		<u>2011</u>	<u>2010</u>
Receipts:			
Interest — Bank		-	337
Transfers			-
		-	337
Less Expenses:			
Ambulance cover		-	-
Transfers		-	126,737
Surplus (Deficit) for year		-	126,400
Accumulated Funds as at 1st January 2011		-	126,400
Surplus (Deficit) for year		-	126,400
BALANCE AS AT 31ST DECEMBER 2011		-	-
Represented by the following Assets:			
National Australia Bank Cash Management		-	-
TOTAL ASSETS		-	-

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NOTES TO, AND FORMING PART OF THE FINANCIAL ACCOUNTS. FOR THE YEAR ENDED 31st DECEMBER, 2011

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 both the straight line and diminishing value 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 TaxAssessmentAct 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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NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2011

	<u>2011</u>	<u>2010</u>
3. INVESTMENTS		
Employee Entitlements –		
All Leave Entitlements as at 31/12/2011 were \$422,710 and are invested in the Powerstate Credit Union term deposit	470,000	470,000
Other Investments –	1,166,975	1,350,312
Interest bearing deposits	<u>1,636,975</u>	<u>1,820,312</u>
Note: All Retirement Redundancy Allowances are funded by the employees additional 5.8% superannuation from CBUS. There is no liability to the CEPU		
4. FIXED ASSETS -REAL PROPERTY		
South Road Premises –		
Book Value at 1 January 2011	1,301,937	1,301,937
Add: Revaluation	736,226	736,226
Add: Improvements	70,498	-
Less: Depreciation	<u>- 40,635</u>	<u>- 26,326</u>
Book Value as at 31 December, 2011	<u>2,068,026</u>	<u>2,011,837</u>

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5. FIXED ASSETS - OTHER

	Valuation at 1974 or cost since 1973	Accumulated Depreciation	Book Value 31 Dec 2010	Book Value 31 Dec 2011
Office Furniture & Fittings	91,202	61,586	10,125	29,616
Office Equipment	118,708	87,885	1,279	30,823
Office Machines	266,600	250,496	21,472	16,104
Research Library	14,074	13,574	500	500
	Book Value 1st Jan 2011	Purchases (Net) 2011	Depreciation 2011	Book Value 31 Dec 2011
Motor Vehicles	149,170	118,525	53,612	214,083

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 received superannuation/severance and salary sacrifice payments of \$137,657 in 2011 and \$127,055 in 2010.

9. GRANTS & MANAGEMENT FEES

Revenue for the year includes \$70,000 from JLT Services and \$292,580 from BIRST. \$123,914 was for managing income protection insurance for members in the electrical and plumbing contracting industry.

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

10. STATEMENT OF RECEIPTS AND PAYMENTS FOR RECOVERY OF WAGES ACTIVITY

- Cash Basis -for year ended 31 December 2011

Note	2011 \$	2010 \$
Cash assets in respect of recovered money at beginning of year	nil	nil
Receipts		
Amounts recovered from employers in respect of wages etc	nil	nil
Interest received on recovered money	nil	nil
Total receipts	nil	nil
Payments		
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]		
[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



FAIR WORK
AUSTRALIA

13 January 2012

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

Dear Mr Geraghty

Lodgment of Financial Statements and Accounts – South Australian Branch (Electrical, Energy & Services Division) - for year ended 31 December 2011 (FR2011/2835)

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 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 a second meeting. Note that this meeting 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
Organisations, Research and Advice

Terrace Towers
80 William Street
East Sydney NSW 2011
Telephone: (02) 8374 6666
International: (612) 8374 6666
Facsimile: (02) 9380 6990
Email: sydney@fwa.gov.au