

**CEPU**

COMMUNICATIONS  
ELECTRICAL  
PLUMBING  
UNION

**C.E.P.U. - COMMUNICATIONS DIVISION**

**COMMUNICATIONS, ELECTRICAL AND PLUMBING UNION**

**S.A. – N.T. BRANCH**

**CONCISE FINANCIAL REPORT**

**2009 / 2010**

**FINANCIAL REPORT**

# COMMUNICATIONS, ELECTRICAL & PLUMBING UNION

## COMMUNICATIONS DIVISION

### SA - NT BRANCH

## CONCISE FINANCIAL REPORT

### BRANCH COMMITTEE OF MANAGEMENT OPERATING REPORT

Branch Committee of Management Report in accordance with the Fair Work ( R.O.) Act 2009, for the year ended 31<sup>st</sup> March 2010.

#### 1. PRINCIPAL ACTIVITIES OF THE BRANCH COMMITTEE OF MANAGEMENT :

The principal activities of the Branch Committee of Management during the preceding year fell into the following categories :-

- Implementation of National, Divisional and Branch decisions;
- Industrial support, including representation of individual members grievances, advice on legal and legislative matters, initiating Union elections as provided for in the Rules of the Union, and responding to the needs of members as provided for within the Rules of the Union, within the scope of any statutory or legal obligations;
- The administration of Awards, the certification of Industrial Agreements, and the variation of Awards;
- The administration of the Branch's financial affairs;
- The administration of the Branch Membership;
- Monthly Newsletters and other communications to members, the media, and the broader community.

No significant changes have occurred to these activities during the year.

#### 2. OPERATING RESULT

The operating (deficit) for the South Australian Branch for the financial year was (\$39,488). In 2009 a deficit of (\$17,359).

#### 3. RIGHT OF MEMBERS TO RESIGN :

All Branch members have the right to resign from the Union in accordance with Rule 32 of the Communications Division Rules ( *and Fair Work (R.O.) Act 2009* ), namely by providing written notice addressed and delivered to the Branch Secretary via Post, Facsimile, e-mail or in person.

#### 4. DIRECTORSHIPS OF SUPERANNUATION FUNDS :

Except for Mr. Gerard Kandelaars, who held a position of Board Member on the Telstra Superannuation Scheme, to the best of our knowledge and belief no other Officer or Employee of the Branch is, by virtue of their Office on the Branch Committee of Management of the SA - NT Branch :-

- (i) a Trustee of a superannuation entity or exempt public sector superannuation scheme;
- (ii) a Director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- (iii) where a criterion for the office of a Trustee or Director is that the Office is an Officer of a registered organisation.

**5. MEMBERSHIP OF THE BRANCH :**

As at the 31<sup>st</sup> March, 2010, the membership of the SA – NT Branch was 2060.

**6. EMPLOYEES OF THE BRANCH :**

As at the 31<sup>st</sup> March, 2010, the SA - NT Branch employed :-

Five (5) Full Time employees,  
Two (2) Part Time employees.

**7. BRANCH COMMITTEE OF MANAGEMENT :**

The following persons were members of the SA – NT Branch Committee of Management for the year ended 31/3/2010 :-

Graham Donald LORRAIN	Branch Secretary	01/04/2009 – 31/03/2010
John LEE	Branch President	01/04/2009 – 31/03/2010
Nicholas Graham TOWNSEND	Branch Assistant Secretary	01/04/2009 – 31/03/2010
Bianca Bruna DOBSON	Branch Vice President	01/04/2009 – 31/03/2010
Helen MACMULLEN	Branch Vice President	01/08/2009 – 31/03/2010
Anthony MOSS	Branch Vice President	01/04/2009 – 31/03/2010
Steven BUTTERWORTH	Committee of Management	01/04/2009 – 31/03/2010
Andrew RAMSAY	Committee of Management	01/04/2009 – 31/03/2010
Barry COLQUHOUN	Committee of Management	01/04/2009 – 31/03/2010
Michael TIPPINS	Committee of Management	01/04/2009 – 31/03/2010
Philip STAUNTON	Committee of Management	01/04/2009 – 31/03/2010
Graeme STEWART	Committee of Management	01/04/2009 – 31/03/2010
Joy MOULE	Committee of Management	01/04/2009 – 31/03/2010
Frank QUAIAT	Committee of Management	01/04/2009 – 31/03/2010
Gary GILSON	Committee of Management	01/04/2009 – 31/03/2010
Gerard KANDELAARS	Committee of Management	01/04/2009 – 31/03/2010
Greg DOMEIKA	Committee of Management	01/04/2009 – 31/03/2010
Michael GILES	Committee of Management	01/04/2009 – 31/03/2010
Lisa BAHLS	Committee of Management	01/04/2009 – 31/03/2010

Signed in accordance with the resolution of the Communications Division SA / NT Branch.  
dated 14<sup>th</sup> July 2010

  
BRANCH SECRETARY.  
G. Lorrain

14 / 07 / 2010  
DATED.

**COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**  
**COMMUNICATIONS DIVISION**

**SA – NT BRANCH**

**BRANCH COMMITTEE CERTIFICATE**

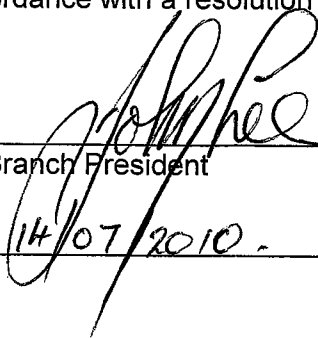
**CONCISE FINANCIAL REPORT**

On the 14<sup>th</sup> July 2010 the Branch Committee of Management of the Communications, Electrical & Plumbing Union, Communications Division, SA-NT Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch for the year ended 31<sup>st</sup> March 2010. The Branch Committee of Management declares in relation to the GPFR that in its opinion:


- (a) the financial report and notes comply with the Australian Accounting & Reporting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Fair Work Australia;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the general purpose financial report relates and since the end of that year:
  - (i) meetings of the Branch Committee 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 Branch have been kept and maintained in accordance with Fair Work (R.O.) Act 2009; and
  - (iv) the financial records of the reporting units have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) the information sought in any request of a member of the reporting unit or Fair Work Australia duly made under the Act, has been furnished to the member or Fair Work Australia; and
  - (vi) there has been compliance with any order for inspection of financial records made by the Commission under the Fair Work (R.O.) Act 2009.
- (f) the Branch did not participate in any recovery of wages activity for the financial year.

Signed In Accordance with a resolution passed by the Committee Dated: 14<sup>th</sup> July 2010

SIGNED:

  
 Branch President

SIGNED:

  
 Branch Vice President

DATED:

14/07/2010

DATED:

14.7.2010

**COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**  
**COMMUNICATIONS DIVISION**

**SA – NT BRANCH**

**CONCISE FINANCIAL REPORT**  
**For The Year Ended 31 March 2010**

Relationship to the Financial Report.

- The Concise Financial Report is an extract from the Financial Report.
- This concise report cannot be expected to provide as full an understanding as the full report.
- A copy of the full audited accounts will be supplied free of charge to members who request them.

**Independent Auditors Report to the Members**

The accompanying concise financial report of Communications, Electrical & Plumbing Union, Communications Division, SA – NT Branch, comprises the Balance Sheet as at 31 March 2010, the Income Statement, Statement of Changes in Equity and Cash Flow Statement for the year then ended, derived from the audited financial report of Communications, Electrical & Plumbing Union of Australia, Communications Division, SA – NT Branch, for the year ended 31 March 2010. The Concise Financial Report does not contain all the disclosures required by the Australian Accounting Standards.

The Branch Committee is responsible for the preparation and presentation of the Concise Financial Report in accordance with Accounting Standard AASB 1039: *Concise Financial Reports* (including the Australian Accounting Interpretations), statutory and other requirements. The responsibility includes establishing and maintaining internal control relevant to the preparation of the Concise Financial Report; selecting and applying the appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**Auditors Responsibility**

Our responsibility is to express an opinion on the Concise Financial Report based on our audit procedures. We have conducted an independent audit, in accordance with Australian Auditing Standards, of the financial report of Communications, Electrical & Plumbing Union, Communications Division, SA – NT Branch, for the year ended 31 March 2010. Our audit report on the financial report for the year was signed and was not subject to any qualification. The Australian Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report for the year is free from material misstatement.

Our procedures in respect of the Concise Financial Report included testing that the information in the Concise Financial Report is derived from, and is consistent with, the financial report for the year, and examination on a test basis, of evidence supporting the amounts, and other disclosures. These procedures have been undertaken to form an opinion whether, in all material respects, the Concise Financial Report complies with Accounting Standard AASB 1039: *Concise Financial Reports*.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Independence**

In conducting our audit, we have complied with the independence requirements of the *Australian professional ethical pronouncements*. We confirm that the independence declaration provided to the Committee of the Communications, Electrical & Plumbing Union, Communications Division, SA - NT Branch, would be in the same terms if provided to the Committee as at the date of this audit report.

**Auditors Opinion**

In our opinion, the Concise Financial Report of Communications, Electrical & Plumbing Union of Australia, Communications Division, SA – NT Branch, for the year ended 31 March 2010 complies with Accounting Standard AASB 1039: *Concise Financial Reports*. and the requirements of the *Fair Work (R.O.) Act 2009*.

Name of Firm: JH Doyle & Co



Name of Partner C. Wellington

Address: 138 GILLES STREET, ADELAIDE

Dated this 14<sup>th</sup> day of July 2010.

**COMMUNICATIONS, ELECTRICAL & PLUMBING UNION****COMMUNICATIONS DIVISION****SA – NT BRANCH****CONCISE FINANCIAL ACCOUNTS****BALANCE SHEET**  
**As at 31 March 2010**

	31 March 2010	31 March 2009
<b>CURRENT ASSETS</b>		
Cash & Cash equivalents	75,152	26,276
Trade & Other Receivables	27,506	40,571
Other Current Assets	16,528	--
<b>TOTAL CURRENT ASSETS</b>	<b>119,186</b>	<b>66,847</b>
<b>NON-CURRENT ASSETS</b>		
Financial Assets	1,233,893	1,346,794
Property, Plant & Equipment	1,789,058	1,755,590
<b>TOTAL NON-CURRENT ASSETS</b>	<b>3,022,951</b>	<b>3,102,383</b>
<b>TOTAL ASSETS</b>	<b>3,142,137</b>	<b>3,169,230</b>
<b>CURRENT LIABILITIES</b>		
Trades & Other Payables	74,742	68,570
Financial Liabilities	--	3,092
Short Term Provisions	171,772	173,385
<b>TOTAL CURRENT LIABILITIES</b>	<b>246,514</b>	<b>245,047</b>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Provisions	8,993	4,615
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>8,993</b>	<b>4,615</b>
<b>TOTAL LIABILITIES</b>	<b>255,507</b>	<b>249,662</b>
<b>NET ASSETS</b>	<b>\$2,886,630</b>	<b>\$2,919,568</b>
<b>ACCUMULATED FUNDS</b>		
Reserves	971,956	965,406
Retained Earnings	1,914,674	1,954,162
<b>TOTAL FUNDS</b>	<b>\$2,886,630</b>	<b>\$2,919,568</b>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

**COMMUNICATIONS, ELECTRICAL & PLUMBING UNION****COMMUNICATIONS DIVISION****SA – NT BRANCH****CONCISE FINANCIAL ACCOUNTS****INCOME STATEMENT****For the Year Ended 31 March, 2010**

	Year Ended 31/03/2010 \$	Year Ended 31/03/09 \$
Revenues from Ordinary Activities	867,853	855,385
Other Income	152,978	196,005
Affiliation Fees	(11,207)	(34,386)
Audit Fees	(8,495)	(8,170)
Commission & Collection Expenses	(13,440)	(13,683)
Computer Expenses	(13,273)	(11,609)
Depreciation & Amortisation	(51,503)	(46,273)
Donations	(13,330)	(6,318)
Fringe Benefits Tax	(12,481)	(23,651)
Insurance	(33,494)	(19,287)
Legal & Industrial	(11,890)	(8,708)
Light & Power	(15,722)	(15,433)
Motor Vehicle Expenses	(23,776)	(23,279)
National Office Capitation Fees	(170,730)	(175,267)
Payroll Tax	(27,645)	(34,110)
Postage	(8,867)	(12,084)
Printing & Stationery	(25,106)	(33,375)
Provision for Employee Leave	(2,765)	24,700
Rates & Taxes	(38,632)	(31,233)
Repairs & Maintenance	(10,673)	(34,504)
Salaries & Wages	(356,334)	(358,622)
Superannuation	(119,134)	(121,063)
Telephone	(32,200)	(28,678)
Travel	(23,544)	(25,598)
Welfare Payments	(9,179)	(1,496)
Other Expenses	(26,899)	(28,118)
Profit from Ordinary Activities attributable to members	(39,488)	(17,359)

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

**COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**  
**COMMUNICATIONS DIVISION**

**SA – NT BRANCH**

**CONCISE FINANCIAL ACCOUNTS**

**STATEMENT OF CASH FLOWS**  
**For The Year Ended 31 March 2010**

	Year Ended 31/3/10	Year Ended 31/3/09
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	\$	\$
Receipts from members	867,344	850,991
Operating Receipts	103,203	79,333
Payments to suppliers and employees	(999,372)	(1,031,119)
Interest received	51,054	116,755
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b><u>22,229</u></b>	<b><u>15,960</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Transfer from/(to) Investment Activities	112,901	(181,783)
Fixed asset purchases	(150,626)	(2,797)
Sales	67,464	---
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<b><u>29,739</u></b>	<b><u>(184,580)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Transfer of Cash from Branches	-	--
<b>NET CASH USED IN FINANCING ACTIVITIES</b>		
<b>NET INCREASE (DECREASE) IN CASH HELD</b>	<b><u>51,968</u></b>	<b><u>(168,620)</u></b>
<b>CASH AT THE BEGINNING OF THE FINANCIAL YEAR</b>	<b><u>23,184</u></b>	<b><u>191,804</u></b>
<b>CASH AT THE END OF THE FINANCIAL YEAR</b>	<b><u><u>75,152</u></u></b>	<b><u><u>23,184</u></u></b>

**STATEMENT OF CHANGES IN FUNDS**  
**For the year ended 31<sup>st</sup> March 2010**

	31/3/10	Surplus / Deficit	31/3/09
<b>RETAINED SURPLUS</b>			
Balance	1,914,674	(39,488)	1,954,162
<b>RESERVES</b>			
<b>ASSET REVALUATION RESERVE</b>			
Balance	652,322	---	652,322
<b>SPECIAL FUND</b>			
Balance	273,787	10,283	263,504
<b>DEATH BENEFIT RESERVE</b>			
Balance	45,847	(3,000)	48,847
<b>WELFARE FUND</b>			
Balance	----	733	733
<b>TOTAL RESERVES</b>	<b><u>971,956</u></b>	<b><u>6,550</u></b>	<b><u>965,406</u></b>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

**COMMUNICATIONS, ELECTRICAL & PLUMBING UNION**  
**COMMUNICATIONS DIVISION**

**SA – NT BRANCH**

**CONCISE FINANCIAL ACCOUNTS**

**NOTES TO THE FINANCIAL REPORT**  
**For The Year Ended 31 March 2010**

**NOTE 1. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Fair Work (R.O.) 2009 the attention of members is drawn to the provisions of the Act, which read as follows:

- (1) a member of a reporting unit, or Fair Work Australia, may apply to the reporting unit for specified prescribed information in relation to the reporting entity 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 the Act.