

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, 2010

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Operating Report
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Committee Of Management Statement

On 13th April 2011 the Committee of Management of the Communication Electrical Plumbing Branch report 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 2010.

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.....

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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 2010.

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.

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 (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

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

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 Donnelly, who is an appointed trustee director on the Electricity Industry Superannuation Scheme, which operates in the privatised Power Industry (no Board fees paid). The union was represented by Jason Wilder on the Connect Superannuation Board (Board fees paid to the union) which is an Industry scheme for the Electrical Contracting Industry.

5. Membership of the Branch.

There were 4,109 members of which 3,962 were financial members of the Branch as at 31st December 2010.

6. Employees of the Branch

As at 31st December 2010 the Branch employed 5 elected officials, 1 appointed Official, 1 permanent clerical employee, 1 permanent part time clerical employee and 1 casual employee with a total number of 8.5 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 2010;

- Robert John Geraghty 1st January 2010 to 31st May 2010
- Jason S Harrison 1st January 2010 to 31st December 2010
- Charles C O'Neill 1st January 2010 to 31st December 2010
- Geoffrey Birrell 1st January 2010 to 31st December 2010
- Rodney Mills 1st January 2010 to 31st December 2010
- Noel Aplin 1st January 2010 to 31st December 2010
- Bill Mitropoulos 1st January 2010 to 31st December 2010
- Robert G Donnelly 31st May 2010 to 31st December 2010

.....
Bob Donnelly, Branch Secretary

Date.....

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.

I have audited the accompanying financial report, being a special purpose financial report which comprises the balance sheet as at 31st December 2010, 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.

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 31st December, 2010 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.....

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INCOME AND EXPENDITURE STATEMENT YEAR ENDED 31ST DECEMBER 2010	<u>2010</u> \$	<u>2009</u> \$
INCOME		
Members contributions	1,367,210	1,230,625
Entrance fees received	1,622	1,702
Contributions Owing	48,000	33,000
IR Campaign Levy	-	34,254
Other Income -		
Trading Account	- 4,540	- 719
Interest received	59,761	49,968
Rent received	40,915	23,333
Director's fees	21,387	24,568
Management Fees - Insurance	50,726	67,422
Sundry Revenue	2,139	
Profit/Loss on Sale of Assets	- 1,414	
Grants Received	35,000	70,000
TOTAL INCOME		<u>1,620,807</u>
		<u>1,534,153</u>
EXPENDITURE		
Payments to Members & Others		
Sustentation Fees —National	138,746	175,562
Affiliation Fees—UTLC, MFTU, ALP	29,326	27,458
Industrial Campaign	10,275	-
Payments to members — lost time	-	-
National Office levies	4,983	-
Ambulance service	3,985	9,085
Donations	39,000	16,213
		<u>226,314</u>
		<u>228,318</u>
Executive & Other Expenses		
Motor Vehicle Expenses:		
• Registration & Insurance	9,813	10,133
• Running & Repairs	25,219	24,997
• Depreciation	32,950	52,154
		<u>67,982</u>
Officers Travelling expenses	9,159	20,438
Executive reimbursement	5,262	8,642
Training - Delegates	13,088	7,085
		<u>27,508</u>
		<u>36,165</u>

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INCOME AND EXPENDITURE STATEMENT YEAR ENDED 31ST DECEMBER 2010	<u>2010</u> \$		<u>2009</u> \$
Brought forward:			
General Expenses			
Subscriptions to ETU News	-		-
Debt Collection Expenses	5,661		4,746
Legal & Court charges	-		1,167
		5,661	5,913
Employment Expenses			
Salaries - Officials	682,263		517,625
Salaries - Employees	123,042		121,768
Superannuation	139,722		158,842
Long Service Leave Provision	- 26,246		23,556
Insurance Workcover	9,689		12,631
Payroll Tax	16,758		14,052
Fringe Benefits Tax	47,042		39,206
Annual Leave Provision	- 27,196		58,867
		965,074	946,547
Administration Expenses			
Meetings & Assoc. expenses	9,501		2,322
Power & Lighting	17,100		17,655
Cleaning & Waste removal	3,145		1,774
Postage	6,953		5,721
Telephone & Facsimile	20,125		20,576
Printing & Stationery	14,873		18,198
Photocopying expenses	4,590		3,618
Computer Service & Software	5,780		1,624
Publication & Journals	1,058		1,477
Office Facilities - Depreciation	10,524		13,088
Accounting & Audit fees	11,825		6,000
Advertising	861		
Bank charges & tax	14,404		13,336
Office Expenses - Whyalla	4,545		
OPE work expenses	5,660		
Petty Cash Expenditure	3,570		
Protective Clothing	244		
Staff amenities & reimbursement	1,150		3,895
Subscriptions	687		-
Sundry expenses	2,852		1,068
Insurance — General	5,350		3,272
		144,796	113,624

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INCOME AND EXPENDITURE STATEMENT YEAR ENDED 31ST DECEMBER 2010	<u>2010</u> \$	<u>2009</u> \$
Brought forward:		
Property Expenses		
Rates & Taxes	16,643	9,507
Insurance — Building & Contents	3,385	4,687
Repairs & Maintenance	2,463	10,048
Security Services	1,675	1,529
Depreciation	13,163	13,163
		<u>37,329</u>
		38,934
TOTAL EXPENDITURE		1,474,664
		1,456,785
Surplus (deficit) for Year:		146,143
Add Severance and Management Fees - Insurance from prior years		-
Transferred to General Funds		146,143
		77,368
The attached notes form part of the accounts		

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Balance Sheet as at 31st December 2010

			<u>2010</u>	<u>2009</u>
ACCUMULATED FUNDS				
Balance 1st January 2010			3,459,478	2,645,885
Add: Surplus (Deficit) for the year			146,143	77,368
Property Revaluation Reserve				736,226
Total Funds 31 December, 2010			<u>3,605,621</u>	<u>3,459,478</u>
Represented by:				
CURRENT ASSETS				
Cash on Hand		300		300
NAB Operating	-	1,878		15,920
CBA Online Saver		501,497		-
CBA Current		62,987		196,595
Members Equity		418,156		396,413
Sundry Debtors		48,350		115,915
Prepayments & Stock		24,130		26,349
			1,053,541	751,492
INVESTMENTS - Note 3				
Powerstate Credit Union - Term		470,000		470,000
Powerstate Choice - Vehicle replacement account		48,095		27,605
CBA Cash Management Call Account		-		393,678
CBA Term Deposit		430,659		-
NAB Education/Training Account		-		126,400
			948,754	1,017,683
FIXED ASSETS - Notes 4 & 5				
Land & Buildings		2,011,837		2,025,000
Office Equipment		1,280		1,600
Office Furniture & Fittings		10,125		13,500
Office Machines		21,472		27,316
Motor Vehicles		149,170		172,401
Research Library		500		500
			2,194,385	2,240,317
TOTAL ASSETS			<u>4,196,680</u>	<u>4,009,492</u>

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Statement of Cash Flows for the year ended 31st December, 2010

CASH FLOW FROM OPERATING ACTIVITIES	2010	2009
Member Contributions	1,401,832	1,308,292
Management Fees	55,685	68,601
Interest Received	59,761	49,968
Grants Received	213,625	70,000
Rent Received	40,915	23,333
Sundry Income	30,756	24,022
Payment to Suppliers and Employees	- 1,490,712	- 1,328,778
Net Cash generating from Operating Activities	<u>311,862</u>	<u>215,438</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
Sale of Fixed Assets	24,545	38,272
Investment in Term Deposit	- 430,659	- 70,000
Payment for Fixed Assets	- 36,664	- 76,564
Net Cash used in Investing Activities	<u>- 442,778</u>	<u>- 108,292</u>
NET INCREASE (DECREASE) IN CASH HELD	- 130,916	107,146
Cash at beginning of the year	<u>240,420</u>	<u>133,274</u>
Cash at end of the year	<u>109,504</u>	<u>240,420</u>

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EDUCATION, TRAINING & EMERGENCY TRANSPORT

Revenue Statement for year ended 31 st December 2010

		<u>2010</u>	<u>2009</u>
Receipts:			
Interest — Bank		337	758
Transfers			-
		337	758
Less Expenses:			
Ambulance cover		-	2,227
Transfers		126,737	40,000
Surplus (Deficit) for year		- 126,400	- 41,469
Accumulated Funds as at 1st January 2010		126,400	167,869
Surplus (Deficit) for year		- 126,400	- 41,469
BALANCE AS AT 31ST DECEMBER 2010		<u>-</u>	<u>126,400</u>
Represented by the following Assets:			
National Australia Bank Cash Management		-	126,400
TOTAL ASSETS		<u>-</u>	<u>126,400</u>

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NOTES TO, AND FORMING PART OF THE FINANCIAL ACCOUNTS. FOR THE YEAR ENDED 31st DECEMBER, 2010

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, 2010

<u>3. INVESTMENTS</u>	<u>2010</u>	<u>2009</u>
Employee Entitlements – All Leave Entitlements as at 31/12//2010 were \$260,855 and are invested in the Powerstate Credit Union term deposit	470,000	470,000
Other Investments – Interest bearing deposits	1,398,406	944,096
	<u>1,868,406</u>	<u>1,414,096</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 at 1 January 2010	1,301,937	1,301,937
Add: Revaluation	736,226	736,226
Less: Depreciation	<u>26,326</u>	<u>13,163</u>
Book Value as at 31 December, 2010	<u>2,011,837</u>	<u>2,025,000</u>

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5. FIXED ASSETS - OTHER

	Valuation at 1974 or cost since 1973	Accumulated Depreciation	Book Value 31 Dec 2009	Book Value 31 Dec 2010
Office Furniture & Fittings	66,693	56,568	13,500	10,125
Office Equipment	79,501	78,222	1,600	1,279
Office Machines	266,600	245,128	27,316	21,472
Research Library	14,074	13,574	500	500
	Book Value 1st Jan 2010	Purchases (Net) 2010	Depreciation 2010	Book Value 31 Dec 2010
Motor Vehicles	172,402	9,718	32,950	149,170

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 \$127,055 in 2010 and \$147,122 in 2009.

9. GRANTS & MANAGEMENT FEES

Revenue for the year includes \$35,000 from Safe Work SA and \$50,726 received for managing income protection insurance for members in the electrical 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 2010

	Note	2010 \$	2009 \$
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