



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
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Mr Peter Tighe
National Secretary,
CEPU
Suite 701, Level 7, 5-13 Rosebery Avenue
ROSEBERY NSW 2018

Dear Mr Tighe

**Re: Lodgement of Financial Statements and Accounts – Communications, Electrical,
Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of
Australia, National Office - year ending 31 March 2007 (FR2007/202)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 26 June 2008 and to your further correspondence of 21 August 2008 where you advise that steps will be taken to ensure the timely lodgement of future financial returns.

The legislative requirements in respect of the above financial report having been met, the documents have been filed.

Yours sincerely,

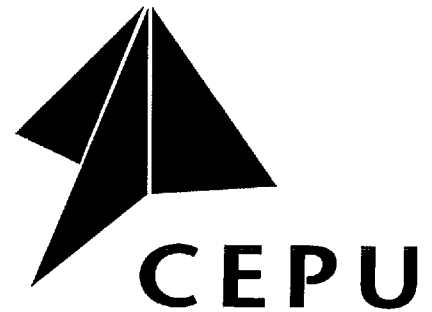
A handwritten signature in cursive script that reads 'David Vale'.

David Vale
Manager
Registered Organisations

22 August 2008

21 August 2008

Mr Stephen Kellett
Research Information & Advice Branch
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011



**COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION**

NATIONAL
OFFICE

Peter Tighe
National Secretary

Ed Husic
National President

Suite 701, Level 7
5-13 Rosebery Avenue
PO Box 380
Rosebery NSW 2018

Ph: (02) 9663 3699
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Email:
jcallaghan@nat.cepu.asn.au

Dear Stephen,

I apologise for the lateness of this reply to your request regarding the issues outlined in relation to the Unions submitted National Council Financial Statements for Year Ending March 2007.

I would like to advise you that they will be posted for re-submission to the registry today. To answer your questions:

- 1) It has been an oversight that the Operating Report and National Committee of Management Statement were not dated and I will ensure that future reports will be dated.
- 2) The Union has advised our auditors to ensure they make reference to the RAO Schedule in future opinions.
- 3) Again I apologise for the lateness in the finalisation of our lodgement and advise that steps will be taken to ensure the timely lodgement of future statements including this years.

Thank you for your patience and assistance in the finalisation of this matter. The Union hopes to lodge our forthcoming statements in timely and correct fashion.

Yours sincerely

Peter Tighe
National Secretary



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

Dear Mr Tighe

Re: Lodgement of Financial Statements and Accounts – Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, National Office - year ending 31 March 2007 (FR2007/202)

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 26 June 2008 and to Mr Kellett's letter of 4 July 2008 regarding areas with which compliance is required in future returns.

Mr Kellett sought that if appropriately dated copies of the Operating report, the Committee of Management statement and Auditor's report existed, they be lodged, and that you give an undertaking to ensure the Auditor's return will be in terms of, and make reference to, the RAO Schedule as appropriate [see s257(5)], in future returns, and take steps to avoid significant delays in future lodgments. There does not appear to have been any response.

The Registry will defer filing the 2007 return pending your reply which I will add to the documents already lodged.

Yours sincerely,

A handwritten signature in black ink that reads 'David Vale'.

David Vale
Assistant Manager, Statutory Services Branch

11 August 2008



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

Dear Mr Tighe

**Re: Lodgement of Financial Statements and Accounts – Communications, Electrical,
Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of
Australia, National Office - year ending 31 March 2007 (FR2007/202)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 26 June 2008.

Before filing the documents I must draw your attention to the following matters:

First, the Operating Report and Committee of Management Statement were not dated, and the Auditor's report was not dated in accordance with s257(9) of the RAO Schedule, indicating simply "*September 2007*". On its face, this is anomalous given the certification in the Secretary's Certificate, since it suggests the auditor's report was prepared *after* the other documents were supplied to members and presented.

Since the documents are to go on the public record on the AIRC's website, I would ask that if dated copies of any or all of the three abovementioned documents were prepared, you lodge these as soon as possible.

Second, in his Audit opinion, the Auditor has made reference to the *Corporations Act 2001* and the Corporations Regulations. In checking I note that he also did so in the previous year's report. The Auditor's opinion must in future be in terms of, and make reference to the RAO Schedule as appropriate [see s257(5)].

Third, I note the significant delay in lodgement.

These matters need to be addressed in future returns. Your undertakings would be appreciated and I will defer filing of the documents pending your correspondence.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

4 July 2007



CEPU

**COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION**

CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER
(s268 SCHEDULE 1, WORKPLACE RELATIONS ACT 1996)

NATIONAL
OFFICE

Peter Tighe
National Secretary

Ed Husic
National President

Suite 701, Level 7
5-13 Rosebery Avenue
PO Box 380
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Jcallaghan@nat.cepunsw.asn.au

I, Peter Tighe a prescribed designated officer, certify that the enclosed documents lodged, consisting of the general purpose financial report of The Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - National Council for the year ended 31 March 2007, are copies of the documents provided to members on the 11th of June 2007 and subsequently presented to a meeting in accordance with section 266 held on the 9th July 2007

National Secretary
CEPU

Dated: 4th June 2008

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

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION
POSTAL PLUMBING AND ALLIED SERVICES OF AUSTRALIA - NATIONAL
COUNCIL**

ABN 78 117 032 302

**FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2007**



COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302

TABLE OF CONTENTS

Operating Report	1
Financial Report	
Statement of Financial Performance	3
Statement of Financial Position	4
Statement of Cash Flows	5
Notes to the Financial Statements	6 - 9
Committee of Management Statement	10
Independent Audit Report	11
Additional Information	12 - 13

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302**

OPERATING REPORT

This Operating Report covers the activities of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council, for the financial year ended 31 March 2007, the results of those activities and any significant changes in the nature of those activities during the year.

1. Principle Activities of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia –National Council

- Implementation of the decisions of the National Executive and National Council.
- Implementation of the union's organising agenda, including direct assistance and strategic advice on particular sector or site organising projects, the training and development of officials and assistance to Divisions and branches on planning and resourcing campaigns.
- Industrial support including representation of industry grievances, advice on legal and legislative matters, pursuing relevant changes to the conditions of eligibility rules of the union, and responding to other unions' rules applications where they impact on membership of the CEPU.
- The administration of federal industrial relations system, industrial returns, advising peak Councils on major test cases (such as living wage) and making submissions to Government and industry on behalf of the CEPU.
- National media and communications to members via Divisions and to the broader community via media releases in support of campaigns, video and film development, and targeted publications.
- National bargaining in key multi Divisional national industries, and assistance to Divisions on legal and industrial relations matters by request.

The national office has consulted with the ACTU on the development of claims on behalf of all Australian workers and their families. Where appropriate, the national office has assisted branches in the implementation of relevant decisions via the variation of awards.

The national office has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to CEPU members.

2. The National Council's Financial Affairs

There have been no significant changes in the national office financial affairs. A small service fee is paid for each financial member.

During the 2005/6 financial year, the national office funded a number of legal actions on behalf of membership interests.

3. Right of Members to Resign.

All members of the Union have the right to resign from the Union in accordance with Divisional Rules of the Union (and Section 174 of the Workplace Relations Act); namely, by providing written notice addressed and delivered to the Secretary of the relevant Divisional Branch, including via email.

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302**

4. Superannuation Trustees

Peter Tighe is an officer of the National Office and is a Trustee and Member of the Board of Directors of the C+Bus, a multi Divisional Superannuation Fund.

5. Membership of the Union

There were 127,369 members of the union as at 31 March 2007.

6. Employees of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council

As at 31 March 2007 the National Council employed no full time employees and no part-time employees.

7. National Executive

The following persons were members of the National Executive, during the year ending 31 March 2006.

Ed husic	National President
Colin Cooper	National Vice President
Peter Tighe	National Secretary
Earl Setches	National Assistant Secretary
Bernard Riordan	NSW Branch Secretary – Electrical Division
Dean Mighell	Southern States Branch – Electrical Division
Richard Williams	QLD Branch Secretary – Electrical Division
Steve McCarney	NSW Branch Secretary – Plumbing Division
Jorgen Gullestrop	QLD Branch Secretary – Plumbing Division
Jim Metcher	NSW P & T Branch Secretary – Communications Division
Paul Kelly	P & T WA Branch Secretary – Communications Division
Gary Carson	WA T & S Branch Secretary – Communications Division
Sharelle Herrington	Affirmative Action Assistant Secretary – Communications Div
Ian McCarthy	NSW T & S Branch Secretary Communications Div
Vivette Horrex	NSW T & S Assistant Branch Secretary – Communications Div



PETER TIGHE, NATIONAL SECRETARY

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 MARCH 2007**

	Notes	2007 \$	2006 \$
Revenue from ordinary activities	2	1,045,269	916,925
Other expenses from ordinary activities		<u>(1,013,293)</u>	<u>(922,594)</u>
Profit from ordinary activities before income tax expense (income tax revenue)		31,976	(5,669)
Income tax revenue (income tax expense) relating to ordinary activities		<u>-</u>	<u>-</u>
Profit from ordinary activities after related income tax expense (income tax revenue)	3	31,976	(5,669)
Total changes in equity other than those resulting from transactions with owners as owners	8	<u>31,976</u>	<u>(5,669)</u>

The accompanying notes form part of these financial statements.

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302**

**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2007**

	Notes	2007	2006
		\$	\$
CURRENT ASSETS			
Cash assets	4	12,198	5,790
Receivables	5	328,080	752,318
Other	6	<u>17,825</u>	<u>9,933</u>
TOTAL CURRENT ASSETS		<u>358,103</u>	<u>768,041</u>
TOTAL ASSETS		<u>358,103</u>	<u>768,041</u>
CURRENT LIABILITIES			
Payables	7	<u>253,880</u>	<u>695,794</u>
TOTAL CURRENT LIABILITIES		<u>253,880</u>	<u>695,794</u>
TOTAL LIABILITIES		<u>253,880</u>	<u>695,794</u>
NET ASSETS		<u><u>104,223</u></u>	<u><u>72,247</u></u>
EQUITY			
Retained profits	9	<u>104,223</u>	<u>72,247</u>
TOTAL EQUITY	8	<u><u>104,223</u></u>	<u><u>72,247</u></u>

The accompanying notes form part of these financial statements.

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2007**

	Notes	2007	2006
		\$	\$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from customers		1,466,639	255,170
Payments to suppliers and employees		(1,463,099)	(322,755)
Interest received		<u>2,868</u>	<u>1,335</u>
Net cash provided by/(used in) operating activities	12(b)	<u>6,408</u>	<u>(66,250)</u>
Net increase/(decrease) in cash held		6,408	(66,250)
Cash at beginning of financial year		<u>5,790</u>	<u>72,040</u>
Cash at end of financial year	12 (a)	<u><u>12,198</u></u>	<u><u>5,790</u></u>

The accompanying notes form part of these financial statements.

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2007**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable Accounting Standards, other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and the Workplace Relations Act, 1996. The financial statements have also been prepared on the basis of historical costs and do not take into account changing money values, or except where stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the material accounting policies adopted by the company in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Income Tax

No provision for income tax has been raised as the company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(b) Cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand and at call deposits with banks or financial institutions, investments in money market instruments maturing within less than two months and net of bank overdrafts.

(c) Revenue

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Other revenue is recognised when the right to receive the revenue has been established.

All revenue is stated net of the amount of goods and services tax (GST).

(d) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

(e) Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2007**

NOTE 2: REVENUE

Operating activities

- rendering of services	49,910	48,883
- interest	2(a) 2,868	1,335
- member subscriptions	258,920	251,707
- other revenue	<u>733,571</u>	<u>615,000</u>
	<u><u>1,045,269</u></u>	<u><u>916,925</u></u>

(a) Interest from:

- other persons	<u>2,868</u>	<u>1,335</u>
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NOTE 3: PROFIT FROM ORDINARY ACTIVITIES

Profit (losses) from ordinary activities before income tax expenses (income tax revenue) has been determined after:

(a) Expenses

Borrowing costs:

- other persons	<u>-</u>	<u>52</u>
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Remuneration of the auditors for

- audit or review services	<u>2,700</u>	<u>2,700</u>
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NOTE 4: CASH ASSETS

Cash at bank	<u><u>12,198</u></u>	<u><u>5,790</u></u>
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NOTE 5: RECEIVABLES

CURRENT

Other debtors	<u><u>328,080</u></u>	<u><u>752,318</u></u>
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NOTE 6: OTHER ASSETS

CURRENT

COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2007

Other current assets	<u>17,825</u>	<u>9,933</u>
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NOTE 7: PAYABLES

CURRENT

Unsecured liabilities

Trade creditors	240,180	689,906
Sundry creditors and accruals	<u>13,700</u>	<u>5,888</u>
	<u>253,880</u>	<u>695,794</u>

NOTE 8: EQUITY

Total equity at the beginning of the financial year	72,247	77,916
Total changes in equity recognised in the statement of financial performance	<u>31,976</u>	<u>(5,669)</u>
Total equity at the reporting date	<u>104,223</u>	<u>72,247</u>

NOTE 9: RETAINED PROFITS

Retained profits at the beginning of the financial year	72,247	77,916
Net profit (loss) attributable to members of the entity	<u>31,976</u>	<u>(5,669)</u>
Retained profits at the end of the financial year	<u>104,223</u>	<u>72,247</u>

NOTE 10: CONTINGENT LIABILITIES AND ASSETS

Contingent Liabilities

There are no known contingent liabilities as at balance date or to the date of this report.

NOTE 11: EVENTS SUBSEQUENT TO REPORTING DATE

There was no events significant subsequent to balance date and upto the date of this report.

NOTE 12: RELATED PARTY TRANSACTIONS

The following persons were members of the National Executive, during the year ending 31 March 2006.

COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2007

Ed Husic	National President
Colin Cooper	` National Vice President
Peter Tighe	` National Secretary
Earl Setches	` National Assistant Secretary
Bernard Riordan	`` NSW Branch Secretary – Electrical Division
Dean Mighell	` Southern States Branch – Electrical Division
Richard Williams	QLD Branch Secretary – Electrical Division
Steve McCarney	NSW Branch Secretary – Plumbing Division
Jorgen Gullestrop	QLD Branch Secretary – Plumbing Division
Jim Metcher	NSW P & T Branch Secretary – Communications Division
Paul Kelly	P & T WA Branch Secretary – Communications Division
Gary Carson	WA T & S Branch Secretary – Communications Division
Sharelle Herrington	Affirmative Action Assistant Secretary – Communications Div
Ian McCarthy	NSW T & S Branch Secretary – Communications Div
Vivette Horrex	NSW T & S Assistant Branch Secretary – Communications Div

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2007**

NOTE 13: CASH FLOW INFORMATION

(a) Reconciliation of cash

Cash at the end of the financial year as shown in the statement of Cash
Flows is reconciled to the related items in the statement of financial position
as follows:

Cash at bank	<u>12,198</u>	<u>5,790</u>
 (b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax		
Profit (Loss) from ordinary activities after income tax	31,976	(5,669)
Changes in assets and liabilities		
(Increase)/decrease in receivables	424,238	(660,420)
Increase in other assets	(7,892)	(5,683)
Increase/(decrease) in payables	<u>(441,914)</u>	<u>605,522</u>
Cash flows from operations	<u>6,408</u>	<u>(66,250)</u>

NOTE 14: FINANCIAL INSTRUMENTS

(a) Interest Rate Risk

The company's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on classes of financial assets and financial liabilities, is as follows:

	Weighted Average Effective Interest Rate		Floating Interest Rate		Non Interest Bearing		Total	
	2007 %	2006 %	2007 \$	2006 \$	2007 \$	2006 \$	2007 \$	2006 \$
Financial Assets:								
Cash	0.07	0.07	12,198	5,790	-	-	12,198	5,790
Receivables	-	-	-	-	345,905	762,251	345,905	77,714
Total Financial Assets			<u>12,198</u>	<u>5,790</u>	<u>345,905</u>	<u>762,251</u>	<u>358,103</u>	<u>83,504</u>
Financial Liabilities:								
Trade and sundry creditors	-	-	-	-	253,880	695,794	253,880	695,794
Total Financial Liabilities			<u>-</u>	<u>-</u>	<u>253,880</u>	<u>695,794</u>	<u>253,880</u>	<u>695,794</u>

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2007**

NOTE 15: COMPANY DETAILS

The registered office of the company is:

Communications Electrical Electronic Energy Information Postal Plumbing
and Allied Services of Australia - National Council

Level 7, 1 Rosebery Avenue

Rosebery NSW 2018

NOTE 16: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the workplace Relations Act, 1996 the attention is drawn to the provisions of Sub-Section (1), (2), and (3) of section 272 of Schedule 1B which read as follows:

- (1) A member of the reporting unit, or a registrar, 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 be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with the application made under subsection (1).

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302**

COMMITTEE OF MANAGEMENT STATEMENT

On (Date of Meeting) the committee of Management of Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 March 2007.

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 Register;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the CEPU- National Council for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the CEPU- National Council 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 the financial year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organization including the rules of a branch concerned; and
 - (ii) the financial affairs of the CEPU- National Council have been managed in accordance with the rules of the organization including the rules of branch concerned; and
 - (iii) the financial records of the CEPU- National Council have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisation) Regulations 2003; and
 - (iv) the financial records of the CEPU- National Council have been as far as practicable, in consistent manner to each of the other branches of the organization; and
 - (v) no information has been sought in any request of a member of the CEPU- National Council or a Registrar duly made under section 272 of Schedule 1B to the Workplace Relations Act 1996; and
 - (vi) no order have been made by the Industrial Registrar under section 273 of Schedule 1B to the Workplace Relations Act 1996.

For the National Executive



Peter Tighe

National Secretary

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302**

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL**

Scope

We have audited the financial report of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services of Australia - National Council for the financial year ended 31 March 2007 comprising the Directors' Declaration, Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements.

The company's directors are responsible for the financial report. We have conducted an independent audit of this financial report in order to express an opinion on it to the members of the company.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia and statutory requirements so as to present a view which is consistent with our understanding of the company's financial position and performance as represented by the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the financial report of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services of Australia - National Council is in accordance with:

- (a) the Corporations Act 2001, including:
 - (i) giving a true and fair view of the company's financial position as at 31 March 2007 and of its performance for the financial year ended on that date; and
 - (ii) complying with Accounting Standards in Australia and the Corporations Regulations 2001; and
- (b) other mandatory professional requirements in Australia.

Pinker Arnold & McLoughlin
Suite 1 Level 2
420 Forest Road
Hurstville NSW 2220



Richard Charles Pinker
Partner

September 2007
Hurstville NSW

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302**

**DISCLAIMER TO THE MEMBERS OF
COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL**

The additional financial data presented on page 13 is in accordance with the books and records of the company which have been subjected to the auditing procedures applied in our statutory audit of the company for the financial year ended 31 March 2007. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services of Australia - National Council) in respect of such data, including any errors of omissions therein however caused.

Pinker Arnold & McLoughlin
Suite 1 Level 2
420 Forest Road
Hurstville NSW 2220



Richard Charles Pinker

Partner

September 2007

Hurstville NSW

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES OF AUSTRALIA - NATIONAL COUNCIL
ABN 78 117 032 302**

PRIVATE INFORMATION FOR THE DIRECTOR ON THE 2007 FINANCIAL STATEMENTS

**DETAILED PROFIT AND LOSS
FOR THE YEAR ENDED 31 MARCH 2007**

	2007	2006
	\$	\$
INCOME		
Other professional income	49,910	48,883
Interest	2,868	1,335
Membership subscriptions	258,920	251,707
Other income	<u>733,571</u>	<u>615,000</u>
TOTAL INCOME	1,045,269	916,925
LESS EXPENSES		
Affiliation fees	262,611	251,707
Audit fees	2,700	2,700
Bank charges	4,751	33
Donations	719,870	635,000
Interest paid	-	52
Legal costs	17,962	11,430
Printing and stationery	-	3,780
Secretarial Services	5,399	5,142
TUTA	<u>-</u>	<u>12,750</u>
TOTAL EXPENSES	<u>1,013,293</u>	<u>922,594</u>
OPERATING PROFIT/(LOSS)	<u><u>31,976</u></u>	<u><u>(5,669)</u></u>

These financial statements should be read in conjunction with the attached Disclaimer.

PENNA, Belinda

From: PENNA, Belinda
Sent: Monday, 26 May 2008 12:14 PM
To: 'jcallaghan@nat.cep.u.asn.au'
Subject: Outstanding Financial Statements and Accounts for the CEPU National Office for the year ending 31 March 2007.

Attachments: CEPU Nat Off 2April2007.pdf; CEPU Nat Off 24Oct2007.pdf; CEPU 29Jan2008.pdf; CEPU Nat Off 26March2008.pdf

Dear Jennifer,

Further to our telephone conversation please find attached pdf scans of the previous correspondence sent by the Registry to the CEPU National Office dated 2 April 2007



CEPU Nat Off
2April2007.pdf (4...

24 October 2007,



CEPU Nat Off
24Oct2007.pdf (90..

and 29 January 2008,



CEPU
29Jan2008.pdf (116 K

and an email sent 26 March 2008



CEPU Nat Off
26March2008.pdf (..

regarding the outstanding financial statements and accounts for the CEPU National Office for the year ending 31 March 2007.

The Deputy Industrial Registrar, Mr Barry Jenkins, has asked me to contact you regarding the current position of these outstanding financial statements and accounts.

These documents are now substantially overdue and your advice is sought on when it is likely that the documents will be lodged in the Registry.

If you would like to discuss this matter please contact me on 02 8374 6618 or the email address link provided below.

Yours sincerely

Belinda Penna
NSW Registry Team
Australian Industrial Registry
ph: 02 8374 6618
email: belinda.penna@air.gov.au

 PENNA, Belinda

From: Sue Kealy [SueKealy@nat.cepunet.au]
To: PENNA, Belinda
Sent: Thursday, 27 March 2008 11:42 AM
Subject: Not read: Financial statements and accounts - CEPU National Office for the year ending 31 March 2007

Your message

To: SueKealy@nat.cepunet.au
Subject:

was deleted without being read on 27/03/2008 11:42 AM.

PENNA, Belinda

From: PENNA, Belinda
Sent: Wednesday, 26 March 2008 12:07 PM
To: 'carla@nat.cepunat.gov.au'
Subject: Financial statements and accounts - CEPU National Office for the year ending 31 March 2007

Attachments: CEPU 29Jan2008.pdf

Dear Carla,

I refer to our previous correspondence dated 2 April 2007, 24 October 2007 and 29 January 2008 regarding the financial statements and accounts for the CEPU National Office for the year ending 31 March 2007.

To date, no response has been received to the correspondence of 29 January 2008 (a copy of which is attached).



CEPU
Jan2008.pdf (119 K)

The Deputy Industrial Registrar, Mr Barry Jenkins, has asked me to contact you regarding the current position of these outstanding financial statements and accounts.

These documents are now substantially overdue and your advice is sought on when it is likely that the documents will be lodged in the Registry.

If you would like to discuss this matter please contact me on 02 8374 6666 or the email address link provided below.

regards

Belinda Penna
NSW Registry Team
Australian Industrial Registry
ph: 02 8374 6618
email: belinda.penna@air.gov.au



Australian Government
Australian Industrial Registry

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

Mr Peter Tighe
National Secretary
CEPU National Office
Suite 701, Level 7
5-13 Rosebery Avenue
ROSEBERY NSW 2018

Dear Mr Tighe

**Re: Outstanding Financial Statements and Accounts Documents for the CEPU
National Office for the year ending 31 March 2007 (FR2007/202)**

I refer to the previous correspondence dated 24 October 2007 (a copy of which is attached) concerning the outstanding lodgement of the financial statements and accounts for the year ended 31 March 2007.

To date, no response has been received to this letter, and the lodgement of these documents is now substantially overdue.

Accordingly, you are requested to lodge in the Registry, under cover of a certificate by the Secretary in accordance with section 268 of the *Workplace Relations Act 1996*, the abovementioned documents.

If you are unable to lodge the documents at this time please advise the Registry **in writing by 15 February 2008** of the reasons preventing lodgement.

If you wish to discuss this matter, please contact me by email at belinda.penna@air.gov.au or by telephone on 02 8374 6618.

Yours sincerely,

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

Belinda Penna
For Deputy Industrial Registrar

29 January 2008



Ref: FR2007/202 -[128V]

Mr Peter Tighe
National Secretary
CEPU National Office
PO Box 380
ROSEBERY NSW 2018

COPY

Dear Mr Tighe

Re: Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia – National Office - Outstanding Financial Documents - *Workplace Relations Act 1996*

The Accounts and Audit Part of Schedule 1 of the *Workplace Relations Act 1996* requires, as a general rule, that the audited financial statements of a reporting unit of a registered organisation, be lodged in the Industrial Registry within 6 months and 14 days from the end of its financial year.

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 31 March, 2007. For details of these provisions and organisations' financial reporting obligations please refer to the Registry's earlier correspondence.

In particular there is no record of lodgement of copies of:

- the general purpose financial report;
- the auditor's report; or
- the operating report.

These three reports are referred to as the "full report".

Section 268 of the RAO Schedule¹ requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **15 October, 2007.**

Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation whose conduct contravened the civil penalty provision.

I also draw your attention to the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out the general duties of officers and employees of organisations and their branches in relation to financial management.

In the absence of lodgement of a copy of the full report, I request you state in writing by **14 November, 2007:**

- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report

¹ Schedule 1 of the Workplace Relations Act 1996

- whether the committee of management has prepared the operating report
- whether the full report has been provided to members, and if so, when
- whether the full report provided to the members has been presented to a general or committee of management meeting, and if so, when
- when a copy of the full report will be lodged in the Industrial Registry.

The full report when lodged must be accompanied by a certificate of the secretary or other authorised officer that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

If you wish to discuss this letter, please contact me on (02) 8374 6618. In reply please quote: **FR2007/202.**

Yours sincerely



Belinda Penna

E-mail: belinda.penna@air.gov.au

24 October, 2007



Australian Government
Australian Industrial Registry

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

Ref: FR2007/202-[128V]

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

Dear Mr Tighe

Financial Return - year ending 31 March, 2007

Our records show the organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

This letter is intended as guide to the law applicable on the date of this letter, and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

Information on AIRC Website

We recommend you and your accountant/auditor also refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule](#)
- [RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.

Reporting Unit

Under the provisions of the Registration and Accountability of Organisations Schedule (RAO), Schedule 1 of the *Workplace Relations Act 1996*, reporting entities are known as "*reporting units*". Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will use the term "reporting unit" in this letter.

Industrial Registrar's Guidelines

The Industrial Registrar's reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit's economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar's Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor's Report, comprise the reporting unit's financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar's Reporting Guidelines. The GPFR consists of:
 - (a) Financial Statements containing:
 - a profit and loss statement, or other operating statement; and
 - a balance sheet; and
 - a statement of cash flows; and
 - any other statements required by the Australian Accounting Standards; and
 - (b) Notes to the Financial Statements containing:
 - notes required by the Australian Accounting Standards; and
 - information required by the Industrial Registrar's *Reporting Guidelines* under section 255 including disclosures related to any recovery of wages activity ; and
 - (c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.
2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au).

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at belinda.penna@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely



For Deputy Industrial Registrar
2 April, 2007

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
	Does the statement contain declarations relating to any recovery of wages activity?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On ____/____/____ [date of meeting] the Committee of Management of _____ [name of reporting unit] passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended ____/____/____ [date]:

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 a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit 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 a Registrar duly made under section 272 of the RAO Schedule has been* furnished to the member or Registrar; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

[Add the following if any recovery of wages activity has been undertaken during the financial year]

- (f) in relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For Committee of Management: _____ [*name of designated officer per section 243 of the RAO Schedule*]

Title of Office held:

Signature:

Date:

* *Where compliance or full compliance has not been attained - set out details of non compliance instead.*

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report **OR** concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members **OR** the last of a series of general meetings of members **OR** a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²Only applicable where a concise report is provided to members

³Insert whichever is applicable