



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
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Ref: FR2007/216-[128V-CTSW]

Mr Gary Carson
Branch Secretary
CEPU Communications Division
WA Telecommunications & Services Branch
PO Box 8354 Perth Business Centre
PERTH WA 6849

Dear Mr Carson

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



Belinda Penna
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:

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

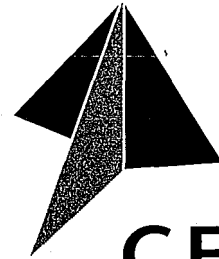
(a) the secretary; or

(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.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*

Ref: G35-07WA
5.0/001
Jean McQuilkin



CEPU

COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION

Industrial Registrar
Australian Industrial Registry
Level 8 Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

Dear Registrar

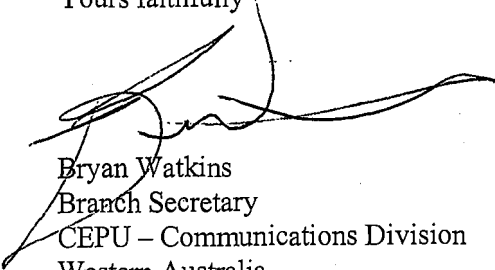
**Re: Documents to be lodged in accordance with
Section 268 of the Act**

- I Bryan David Watkins being the Branch Secretary of CEPU Communications Division Western Australia Branch certify that the documents lodged herewith are copies of the full financial reports, and the concise financial reports, referred to in S268 of the RAO Schedule; and
- that the concise reports were provided to members on 25 June 2007 and;
- that the full reports were presented to our Annual General Meeting held on 18 July 2007. Due to a lack of quorum the business of the Annual General Meeting was conducted by an Out of Session Branch Committee of Management under rule 85 (C) of our organisation.

The CEPU Communications Division Telecommunications & Services Branch Western Australia and the CEPU Communications Division Postal & Telecommunications Branch Western Australia were integrated into one Branch – CEPU Communications Division Western Australia as from 1 April 2007.

Also enclosed Notice of our Annual General Meeting.

Yours faithfully


Bryan Watkins
Branch Secretary
CEPU – Communications Division
Western Australia

20 July 2006

Encs

COMMUNICATIONS
DIVISION
Western Australia

ABN 41 035 284 629

196 Lord Street
PERTH 6000

PO Box 8354
Perth Business Centre
PERTH 6849

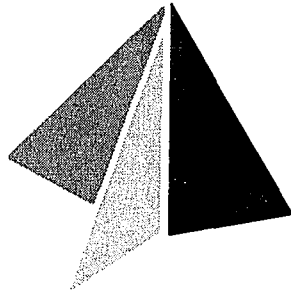
PHONE: 08 9328 3222
08 9227 9911
FAX: 08 9227 9397



Communications Electrical
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Services Union of Australia



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CEPU Communications Division
Western Australia

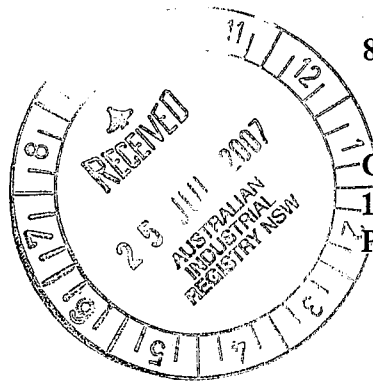
Annual General Meeting Notice

Annual **General Meeting** will be held on: **Wednesday 18 July 2007**

Commencing at:

8.00 pm

Venue:



**CEPU Communications Division Office
196 Lord Street
PERTH WA 6000**

Business:

- 1 Apologies
- 2 Minutes
- 3 Presentation of Branch Secretary's Report
- 4 Presentation of Balance Sheets CEPU WA (T&S) Branch
- 5 Presentation of Balance Sheets CEPU WA (P&T) Branch
- 6 Election of Auditor
- 7 Election of Returning Officer
- 8 Election of Branch Delegates and Proxies to TLC and ALP

Branch Committee of Management Meeting will be held at 6.00 pm

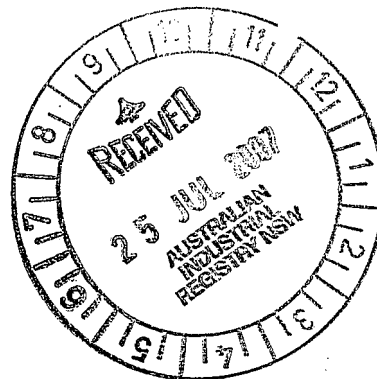
Gary Carson
Branch President

Bryan Watkins
Branch Secretary (Acting)

23 June 2007

**Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services Branch**

**Financial Report
31 March 2007**



Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
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**Independent Audit Report to members of
Communications Electrical Plumbing Union,
Communications Division,
Telecommunications and Services Branch.**

Scope

The financial report and committee members' responsibility

The financial report comprises of the income statement, balance sheet, statement of cash flows, statement of changes in equity, accompanying notes to the financial statements, and committee of management statement for Communications Electrical Plumbing Union, Communications Division, Telecommunications and Services Branch ("**the union**"), for the year ended 31 March 2007.

The union's committee of management and the secretary of the union are responsible for the preparation and true and fair presentation of the financial report. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit approach

We conducted an independent audit in order to express an opinion to the members of the union. Our audit was conducted in accordance with Australian Auditing Standards and the Workplace Relations Act 1996, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the union's financial position, and of its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee members.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

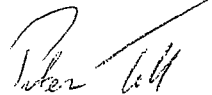
Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion the financial report presents fairly, in accordance with applicable Accounting Standards, the Workplace Relations Act 1996 and other mandatory financial reporting requirements in Australia, the financial position of the Communications Electrical Plumbing Union, Communications Division, Telecommunications and Services Branch as at 31 March 2007 and the results of its operations and its cash flows for the year then ended.

Dated at Perth the 13th day of June 2007

BDO Kendalls Audit & Assurance (WA) Pty Ltd*BDO Kendalls*A handwritten signature in black ink, appearing to read 'Peter Toll', written over a horizontal line.

Peter Toll
Director



BDO Kendalls

BDO Kendalls Audit & Assurance (WA) Pty Ltd
128 Hay St
Subiaco WA 6008
PO Box 700 West Perth WA 6872
Phone 61 8 9380 8400
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ABN 79 112 284 787

**Independent Audit Report to the members of
Communications Electrical Plumbing Union,
Communications Division,
Telecommunications and Services Branch**

Scope

We have audited the concise financial report of Communications Electrical Plumbing Union, Communications Division, Telecommunications & Services Branch, for the year ended 31 March 2007 as set out on pages 3 to 8 in order to express an opinion on it to the members of Communications Electrical Plumbing Union, Communications Division, Telecommunications & Services Branch. The union's committee of management and accounting officer are responsible for the concise financial report.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the concise financial report is free of material misstatement. We have also performed an independent audit of the full financial report of the Communications Electrical Plumbing Union, Communications Division, Telecommunications & Services Branch for the year ended 31 March 2007. Our audit report was signed on 13 June 2007 and was not subject to any qualification.

Our procedures in respect of the audit of the concise financial report included testing that information in the concise financial report is consistent with the full financial report, and examination on a test basis, of evidence supporting the amounts, discussion and analysis, and other disclosures which were not directly derived from the full financial report. These procedures have been undertaken to form an opinion whether, in all material respects, the concise financial report presented fairly in accordance with Accounting Standard AASB 1039: Concise Financial Reports and the requirements of the Workplace Relations Act 1996.

Audit Opinion

In our opinion the concise financial report of the Communications Electrical Plumbing Union, Communications Division, Telecommunications & Services Branch complies with Accounting Standard AASB 1039: Concise Financial Reports and the requirements of the Workplace Relations Act 1996.

Signed at Perth this 13th day of June 2007.

BDO Kendalls Audit & Assurance (WA) Pty Ltd

BDO Kendalls

PETER TOLL
Director

**Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
Certificate of Secretary
Workplace Relations Act 1996**

I, Gary Carson being the officer responsible for keeping the accounting records of the Communications Electrical Plumbing Union, Communications Division, Telecommunications and Services Branch, Western Australia, certify that as at 31 March 2007 the number of financial members of the organisation was 583 (2006: 690).

In my opinion :

- 1 The attached accounts show a true and fair view of the financial affairs of the organisation as at 31 March 2007 and the results of operations for the year then ended;
- 2 A register of members has, during the immediately preceding calendar year, been kept and maintained as required by section 230(1)(a) and section 230(2) of the Workplace Relations Act 1996;
- 3 A copy of the records required to be kept under sections of 230(1)(b), (c) and (d) of the Workplace relations Act 1996, have been provided to the Industrial Registry as required by section 233 of the Workplace Relations Act 1996.



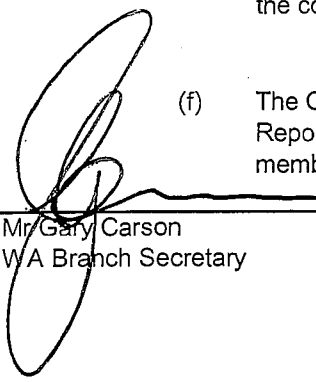
Mr Gary Carson
WA Branch Secretary


Dated at Perth on this 13th day of JUNE 2007.

**Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
Committee of Management Statement
Workplace Relations Act 1996**

We, Gary Carson and Colleen Noonan being two members of the Branch Committee of Management of the Communications Electrical Plumbing Union, Communications Division, Telecommunications and Services Branch, Western Australia, do state on behalf of the Branch Committee of Management and in accordance with a resolution passed on the 13th day of JUNE 2007 by the Branch Committee of Management, that:

- 1 The accompanying financial statements and notes comply with the Australian Accounting Standards;
- 2 The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- 3 The financial statements 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;
- 4 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
- 5 During the financial year to which the general purpose financial report relates and since the end of that year:
 - (a) Meetings of the committee of management were held in accordance with the rules of the organisation including the rules of the branch concerned; and,
 - (b) The financial affairs of the branch have been managed in accordance with the rules of the organisation including the rules of the branch concerned; and,
 - (c) The financial records of the branch have been kept and maintained in accordance with Schedule 1B of the workplace Relations Act 1996 (The RAO Schedule) and the Workplace Relations Regulation 2003 (The RAO Regulations); and,
 - (d) The information sought in any request of a member of the branch or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and,
 - (e) There has been compliance with any order for inspections of financial records made by the commission under section 273 of the RAO schedule.
 - (f) The Committee of Management resolve that the Concise Financial Report, Operating Report and independent audit report for the year ended 31 March 2007 be distributed to members.


Mr Gary Carson
WA Branch Secretary


Ms Colleen Noonan
Committee of Management (Operator)

Dated at Perth on this 13 day of June . 2007.

**Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
Income Statement
For the year ended 31 March 2007**

	Notes	2007 \$	2006 \$
Revenue from continuing operations	3	275,542	282,074
Employee expenses		(173,028)	(166,731)
Depreciation and amortisation expense	4	(3,906)	(2,705)
Divisional Office portion of contributions	12	(52,299)	(56,568)
Office expenses		(23,525)	(23,509)
General expenses		(9,786)	(13,414)
Other expenses from ordinary activities		(32,126)	(24,370)
Profit/(loss) from ordinary activities		<u>(19,128)</u>	<u>(5,224)</u>
Attributable to:			
General fund		(40,047)	(24,645)
Special fund		20,919	19,421
		<u>(19,128)</u>	<u>(5,224)</u>

The accompanying notes form part of these financial statements.

**Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
Balance Sheet
As at 31 March 2007**

	Notes	2007 \$	2006 \$
Assets			
Current assets			
Cash and cash equivalents	5	345,877	355,026
Trade and other receivables	6	4,004	7,896
Total current assets		<u>349,881</u>	<u>362,922</u>
Non-current assets			
Property, plant and equipment	7	7,274	8,660
Total non-current assets		<u>7,274</u>	<u>8,660</u>
Total assets		<u>357,155</u>	<u>371,582</u>
Liabilities			
Current liabilities			
Trade and other payables	8	15,940	17,603
Short term provisions	9	41,154	40,160
Total current liabilities		<u>57,094</u>	<u>57,763</u>
Non-current liabilities			
Long term provisions	9	25,482	20,112
Total non-current liabilities		<u>25,482</u>	<u>20,112</u>
Total liabilities		<u>82,576</u>	<u>77,875</u>
Net assets		<u>274,579</u>	<u>293,707</u>
Accumulated funds			
Opening accumulated funds		293,707	298,931
Net profit/(loss) for the year		(19,128)	(5,224)
Total accumulated funds		<u>274,579</u>	<u>293,707</u>

The accompanying notes form part of these financial statements.

**Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
Statement of Changes in Equity
For the year ended 31 March 2007**

	2007	2006
	\$	\$
Total equity at the beginning of the financial year - General Fund	(53,905)	(29,260)
Profit / (loss) for the year General Fund	<u>(40,047)</u>	<u>(24,645)</u>
Total recognised income and expense for the year General Fund	<u>(40,047)</u>	<u>(24,645)</u>
Total equity at the end of the financial year - General Fund	<u><u>(93,952)</u></u>	<u><u>(53,905)</u></u>
Total equity at the beginning of the financial year - Special Fund	347,612	328,191
Profit / (loss) for the year Special Fund	<u>20,919</u>	<u>19,421</u>
Total recognised income and expense for the year Special Fund	<u>20,919</u>	<u>19,421</u>
Total equity at the end of the financial year - Special Fund	<u><u>368,531</u></u>	<u><u>347,612</u></u>
Total Equity Balance	<u><u>274,579</u></u>	<u><u>293,707</u></u>

The accompanying notes form part of these financial statements.

**Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
Cashflow Statement
For the year ended 31 March 2007**

	Notes	2007 \$	2006 \$
Cash flows from operating activities			
Receipts from members (Inclusive of Goods and Services Tax)		258,260	260,823
Payments to suppliers and employees (Inclusive of Goods and Services Tax)		(285,846)	(288,459)
Interest received		20,958	19,452
Other receipts		-	1,308
Net cash (outflow) from operating activities	10(b)	<u>(6,628)</u>	<u>(6,876)</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(2,521)	(6,859)
Net cash (outflow) from investing activities		<u>(2,521)</u>	<u>(6,859)</u>
Net increase/(decrease) in cash and cash equivalents		(9,149)	(13,735)
Cash and cash equivalents at the beginning of the financial year		355,026	368,761
Cash and cash equivalents at the end of the financial year	10(a)	<u>345,877</u>	<u>355,026</u>

The accompanying notes form part of these financial statements.

**Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
Notes to the Financial Statements
For the year ended 31 March 2007**

Note 1: Statement of significant accounting policies

This general purpose financial report has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations and in accordance with the Workplace Relations Act 1996

Compliance with IFRS

Australian Accounting Standards include Australian equivalents to International Financial Reporting Standards. Compliance with AIFRS ensures that the financial statements and notes of Communications Electrical Plumbing Union Communications Division Telecommunications and Services Branch comply with International Financial Reporting Standards (IFRS)

Historical Cost Convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of classes of property, plant and equipment

The financial report covers Communications Electrical Plumbing Union Communications Division Telecommunications and Services Branch as an individual entity. The organisation is a member of a federally registered union domiciled in Australia.

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

a) Members dues and subscriptions

Members dues and subscriptions are accounted for on an accruals basis.

b) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable

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

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

c) Income tax

No provision for income tax is necessary as "Trade Unions" are exempt from income tax under section 50-15 of the Income Tax Assessment Act 1997.

Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
Notes to the Financial Statements
For the year ended 31 March 2007

Note 1: Statement of significant accounting policies (continued)

d) Cash

For the purposes of the statement of cash flows, the organisation considers cash to include cash on hand, at banks or financial institutions and on deposit, net of any outstanding overdrafts.

e) Property, plant and equipment

Each class of property, plant and equipment are carried at cost or fair value less, where applicable, any accumulated depreciation.

Plant and equipment

Plant and equipment are measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by the organisation to ensure it is not in excess of the recoverable amount of those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amount.

Depreciation

The depreciation amount of all fixed assets is calculated using the straight line basis over the estimated useful lives of the assets to the organisation commencing from the time the asset is ready for use.

The depreciation rates used for each class of depreciable assets are:

<u>Class of asset</u>	<u>Depreciation rate</u>
Plant and equipment	15 - 30%

f) Employee entitlements

A provision is made for the organisation's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries and annual leave which will be settled after one year have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those entitlements.

Contributions are made by the organisation to an employee superannuation fund and are charged as expense when incurred.

g) Interest rate risk

The organisation's exposure to interest rate risk, which is the risk that financial instruments value will fluctuate as a result of changes in market interest rates, is considered negligible.

h) Credit risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognise financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial statements. The organisation does not have any material credit risk exposure to any single debtor or group of debtors under the financial instruments entered into by the organisation.

**Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
Notes to the Financial Statements
For the year ended 31 March 2007**

Note 1: Statement of significant accounting policies (continued)

i) Net fair values

The net fair values of assets and liabilities approximate their carrying values. No financial assets and financial liabilities are readily traded on organised markets in standardised form. The aggregate net fair value and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and in the notes to the financial statements.

j) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current year.

Note 2: Information to be provided to Members or Registrar

In accordance with the requirements of Sections 272(5) of the RAO Schedule, the attention of members is drawn to the provisions of Sections 272(1) to Section 272 (2) of the RAO Schedule, which reads as, follows:

- (1) A member of the branch, or a Registrar, may apply to the branch for specified prescribed information in relation to the branch to be made available to the person making the application.
- (2) The application must be in writing and must specify the periods 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 branch.
- (3) The branch must comply with an application made under subsection (1).

	2007	2006
	\$	\$
Note 3: Revenue		
From continuing operations		
Membership subscriptions	233,247	261,214
Other income	21,337	1,307
Total revenue from continuing operations	254,584	262,521
Other revenue		
Interest received	20,958	19,553
Total other revenue	20,958	19,553
Total revenue	275,542	282,074

**Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
Notes to the Financial Statements
For the year ended 31 March 2007**

	2007 \$	2006 \$
Note 4: Profit from ordinary activities		
Profit from ordinary activities has been determined after the following expenses:		
Affiliation fees	5,576	6,007
Bad and doubtful debts	323	-
Depreciation of property, plant and equipment	3,906	2,705
Donations	950	250
Employee benefits to employees (other than holders of office)	51,419	50,530
Employee benefits to holders of office	83,217	81,757
Remuneration of auditor	8,097	7,610
 Note 5: Current assets - cash and cash equivalents		
Cash at bank	345,677	354,826
Cash on hand	200	200
	<u>345,677</u>	<u>355,026</u>
 Cash at bank is made up of the following:		
Commonwealth Bank general fund	18,346	11,103
Statewest advantagesaver account	(1)	(1)
Statewest S1 timesaver account	256	3,729
Statewest negotiable term deposit account	327,077	322,648
Statewest S3 timesaver account	-	3,699
Statewest 3 month deposit account	-	13,648
	<u>345,677</u>	<u>354,826</u>
 Note 6: Current assets - Trade & Other Receivables		
Membership contributions in arrears	3,100	5,377
Less: Prov'n for Doubtful Debt	(323)	-
Accrued interest	-	1,576
Prepayments	727	944
Debtors	500	-
	<u>4,004</u>	<u>7,896</u>
 Note 7: Non-current assets - property, plant and equipment		
Property, plant and equipment at cost	48,672	46,152
Less accumulated depreciation	(41,398)	(37,492)
	<u>7,274</u>	<u>8,660</u>

**Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
Notes to the Financial Statements
For the year ended 31 March 2007**

	2007	2006
	\$	\$
Note 7: Non-current assets - property, plant and equipment (continued)		
a) Movement in carrying amounts		
Balance at the beginning of the year	8,660	4,506
Additions	2,520	6,859
Disposals	-	-
Depreciation expense	(3,906)	(2,705)
Carrying amount at the end of the year	<u>7,274</u>	<u>8,660</u>

Note 8: Current liabilities - Trade and Other Payables

Current		
Trade creditors	1,557	1,153
Audit fee	6,710	6,100
Employee entitlements	-	-
GST liability	2,772	2,628
Membership in advance	1,634	4,475
PAYG liability	2,196	2,240
Accrued Wages	1,071	1,007
	<u>15,940</u>	<u>17,603</u>

Note 9: Provisions

Current		
Employee entitlements	<u>41,154</u>	<u>40,160</u>
Non-current		
Employee entitlements	<u>25,482</u>	<u>20,112</u>
Number of employees at year end	2	2

**Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
Notes to the Financial Statements
For the year ended 31 March 2007**

	2007 \$	2006 \$
Note 10: 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	345,677	354,826
Cash on hand	200	200
	345,877	355,026
b) Reconciliation of cash flows from operating activities to profit/(loss)		
Operating profit/(loss) - general fund	(40,047)	(24,645)
Operating profit/(loss) - special fund	20,919	19,421
	(19,128)	(5,224)
<i>Non-cash flows in operating profit/(loss)</i>		
Depreciation	3,906	2,705
Loss on sale of plant and equipment	-	-
<i>Changes in assets and liabilities</i>		
(Increase)/decrease in receivables	3,676	(492)
(Increase)/decrease in prepayments	217	(281)
Increase/(decrease) in creditors and accruals	-	-
Increase/(decrease) in payables	(1,663)	(7,676)
Increase/(decrease) in provisions	6,364	4,092
Net cash provided by/(used in) operating activities	(6,628)	(6,876)
Note 11: Remuneration and retirements benefits		
Remuneration of officers		
Remuneration received or receivable by all officers of the committee of management:		
From the organisation or any related party in connection with the management of the organisation	83,217	81,757
Note 12: Related party disclosure		
Transactions with Divisional Office		
During the year the Branch paid 22.5% (2006: 22.5%) of gross member contributions received to Divisional Office	59,488	56,568
Note 13: Segment information		
The Branch provides union membership services throughout the region of Western Australia to all of its members.		

**Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
Notes to the Financial Statements
For the year ended 31 March 2007**

Note 14: Subsequent events

At the date of the Statement by the Committee, no matter or circumstance not otherwise dealt with in the financial statements has significantly or may significantly affect the operations of the Branch, the results of those operations or the state of affairs of the Branch in subsequent financial years.

Note 15: Capital Commitments

At the date of signing this report there are no known outstanding capital commitments.

Note 16: Contingent Liabilities

At the date of signing this report there are no known contingent liabilities that would have a material effect on the presentation of the annual financial statements.

Note 17: Geographical Locations

The Union operates from 196 Lord Street, Perth in the State of Western Australia.

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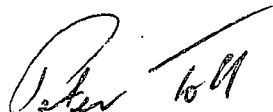
**Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
Disclaimer**

The additional financial report data presented on pages 18 - 19 is in accordance with the books and records which have been subjected to the auditing procedures applied in our statutory audit for the 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 Plumbing Union Communications Division Telecommunications and Services), in respect of such data, including any errors or omissions therein however caused.

Dated this ^{13th} day of June 2007.

BDO Kendalls Audit & Assurance (WA) Pty Ltd

BDO Kendalls



Peter Toll
Director

**Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
Detailed Income and Expenditure Statement
For the year ended 31 March 2007**

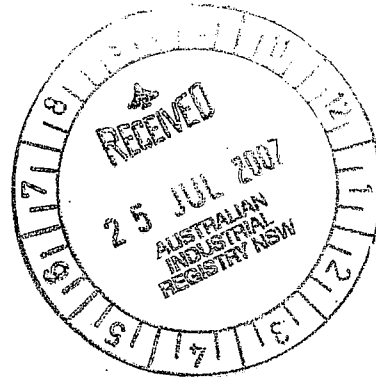
	2007 \$	2006 \$
GENERAL FUND		
Income		
Members contributions	233,247	261,214
Less:		
Divisional Office portion of contributions	(52,299)	(56,568)
Members' contributions attributable to WA Branch	<u>180,948</u>	<u>204,646</u>
Interest	39	126
Other income	21,337	1,307
Total income	<u>202,324</u>	<u>206,078</u>
Expenditure		
Affiliation fees	5,576	6,007
Annual leave	537	(559)
Audit fees	8,097	7,610
Bank charges	2,654	4,158
Depreciation	3,906	2,705
Donations	950	250
Doubtful debts	323	-
Fringe benefits tax	545	534
General	9,786	13,414
General insurance	4,412	4,368
Long service leave	5,827	4,650
Loss on disposal of assets	-	-
Motor vehicle	1,214	1,251
Office accomodation	2,990	4,560
Payroll tax	9,089	8,176
Payroll commissions	204	196
Postage and delivery	2,488	2,266
Printing and stationery	2,638	2,549
Repairs and maintenance	220	54
Salaries - officials	83,217	81,757
Salaries - administration	51,419	50,530
Staff amenities	89	61
Staff training	300	-
Superannuation	22,735	22,105
IR Levy Expenses	9,179	-
Telephone and fax	13,975	14,080
	<u>242,371</u>	<u>230,723</u>
Net profit/(loss)	<u>(40,047)</u>	<u>(24,645)</u>

Communications Electrical Plumbing Union
Communications Division
Telecommunications and Services
Detailed Income and Expenditure Statement
For the year ended 31 March 2007

	2007	2006
	\$	\$
SPECIAL FUND		
Income		
Interest	<u>20,919</u>	<u>19,427</u>
Total income	<u>20,919</u>	<u>19,427</u>
Expenditure		
Bank charges	<u>-</u>	<u>6</u>
Total expenditure	<u>-</u>	<u>6</u>
Net profit/(loss)	<u>20,919</u>	<u>19,421</u>

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH

CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED
31 MARCH 2007



COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH

CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED
31 MARCH 2007

The financial accounts of the Union have been audited in accordance with the provisions of the Workplace Relations Act, 1996 and the following concise financial report is provided for members in accordance with Section 272 (5) of the Workplace Relations Act, 1996 and prepared in accordance with Section 265 of the RAO Schedule.

A copy of the Auditor's Report, Accounts and Statements will be supplied free of charge to members on request.

Certificates required to be given under the Acts by the Secretary and the Committee of Management have been completed in accordance with the provisions of the Acts and contain no qualifications.

Information to be provided to Members or Registrar

In accordance with the requirements of Section 272(5) of the RAO Schedule, the attention of members is drawn to the provisions of Sections 272(1) to Section 272(3) of the RAO Schedule, which reads as, follows:

- (1) A member of the branch, or a Registrar, may apply to the branch for specified prescribed information in relation to the branch 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 branch.
- (3) The branch must comply with an application made under subsection (1).

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH

DISCUSSION AND ANALYSIS
OF THE FINANCIAL STATEMENTS

INFORMATION ON COMMUNICATIONS ELECTRICAL PLUMBING UNION,
COMMUNICATIONS DIVISION, TELECOMMUNICATIONS AND SERVICES BRANCH
CONCISE FINANCIAL REPORT

The financial statements and disclosures in the concise financial report have been derived from the year ended 31 March 2007 Financial Report of the Communications Electrical Plumbing Union, Communications Division, Telecommunications and Services Branch.

A copy of the full financial report and auditors report will be sent to any member, free of charge, upon request.

The discussion and analysis is provided to assist members in understanding the concise financial report. The discussion and analysis is based on the Communications Electrical Plumbing Union, Communications Division, Telecommunications and Services Branch's financial statements and the information contained in the concise financial report has been derived from the full 2007 Financial Report of the Communications Electrical Plumbing Union, Communications Division, Telecommunications and Services Branch.

INCOME STATEMENT:

Key points to note are:

- Membership numbers have decreased slightly over the year, causing membership contribution income to fall slightly notwithstanding an increase in membership fees.
- Overall the Branch made a net loss of \$19,128 for the year, which is an increase on the previous year loss of \$5,224. This has occurred due to the aforementioned decreases in membership revenues.
- The union has continued to operate in the state of Western Australia throughout the whole of the 2006/07 financial year.

BALANCE SHEET:

Assets

- As a result of the current year loss and a small amount of capital expenditure, Cash at Bank has fallen by \$9,149.

Liabilities

- Most liabilities have remained consistent compared to the prior year, however the non-current provisions have increased due to increasing employee entitlements, such as long service leave and sick leave. Also, trade creditors have decreased at the balance date.

Equity

- No significant movement in equity has occurred in the financial year ended 31 March 2007.

CASHFLOW STATEMENT:

Cash flows from operating activities:

- The net cash flow from operating activities has remained consistent with the prior year. Cash outflows from investing activities have decreased in the current year.

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH

INCOME STATEMENT
FOR THE YEAR ENDED
31 MARCH 2007

	Notes	2007 \$	2006 \$
Revenue from continuing operations	2	275,542	282,074
Employee expenses		173,028	166,731
Depreciation and amortisation expense		3,906	2,705
Divisional Office portion of contributions		52,299	56,568
Office expenses		23,525	23,509
General expenses		9,786	13,414
Other expenses from ordinary activities		32,126	24,370
Profit/(loss) from ordinary activities		<u>(19,128)</u>	<u>(5,224)</u>
Attributable to:			
General fund		(40,047)	(24,645)
Special fund		20,919	19,421
		<u>(19,128)</u>	<u>(5,224)</u>

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH

BALANCE SHEET
AS AT 31 MARCH 2007

	Notes	2007 \$	2006 \$
Assets			
Current assets			
Cash and cash equivalents		345,877	355,026
Trade and other receivables		4,004	7,896
Total current assets		<u>349,881</u>	<u>362,922</u>
Non-current assets			
Property, plant and equipment		7,274	8,660
Total non-current assets		<u>7,274</u>	<u>8,660</u>
Total assets		<u>357,155</u>	<u>371,582</u>
Liabilities			
Current liabilities			
Trade and other payables		15,940	17,603
Short term provisions		41,154	40,160
Total current liabilities		<u>57,094</u>	<u>57,763</u>
Non-current liabilities			
Long term provisions		25,482	20,112
Total non-current liabilities		<u>25,482</u>	<u>20,112</u>
Total liabilities		<u>82,576</u>	<u>77,875</u>
Net assets		<u>274,579</u>	<u>293,707</u>
Accumulated funds			
Opening accumulated funds		293,707	298,931
Net profit/(loss) for the year		(19,128)	(5,224)
Total accumulated funds		<u>274,579</u>	<u>293,707</u>

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED
31 MARCH 2007

	2007 \$	2006 \$
Total equity at the beginning of the financial year - General Fund	(53,905)	(29,260)
Profit / (loss) for the year General Fund	(40,047)	(24,645)
Total recognised income and expense for the year General Fund	(40,047)	(24,645)
Total equity at the end of the financial year - General Fund	<u>(93,952)</u>	<u>(53,905)</u>
Total equity at the beginning of the financial year - Special Fund	347,612	328,191
Profit / (loss) for the year Special Fund	20,919	19,421
Total recognised income and expense for the year Special Fund	20,919	19,421
Total equity at the end of the financial year - Special Fund	<u>368,531</u>	<u>347,612</u>
Total Equity Balance	<u>274,579</u>	<u>293,707</u>

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH

CASHFLOW STATEMENT
FOR THE YEAR ENDED
31 MARCH 2007

	Notes	2007 \$	2006 \$
Cash flows from operating activities			
Receipts from members (Inclusive of Goods and Services Tax)		258,260	260,823
Payments to suppliers and employees (Inclusive of Goods and Services Tax)		(285,846)	(288,459)
Interest received		20,958	19,452
Other receipts		-	1,308
Net cash (outflow) from operating activities		<u>(6,628)</u>	<u>(6,876)</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(2,521)	(6,859)
Net cash (outflow) from investing activities		<u>(2,521)</u>	<u>(6,859)</u>
Net increase/(decrease) in cash and cash equivalents		(9,149)	(13,735)
Cash and cash equivalents at the beginning of the financial year		355,026	368,761
Cash and cash equivalents at the end of the financial year		<u>345,877</u>	<u>355,026</u>

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH

NOTES TO THE CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED
31 MARCH 2007

NOTE 1. BASIS OF PREPARATION OF THE CONCISE FINANCIAL REPORT

The concise financial report has been prepared in accordance with Accounting Standard AASB 1039: Concise Financial Reports and the Workplace Relations Act 1996.

The financial statements, specific disclosures and other information included in the concise financial report are derived from and are consistent with the full financial report of the Communications Electrical Plumbing Union, Communications Division, Telecommunications and Services Branch for the year ended 31 March 2007. The concise financial report cannot be expected to provide as detailed understanding of the financial performance, financial position and financing and investing activities of Communications Electrical Plumbing Union, Communications Division, Telecommunications and Services Branch as the full financial report.

The accounting policies have been consistently applied by the branch and are consistent with those of the previous financial year.

International Financial Reporting Standards

This general purpose financial report has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations and in accordance with the Workplace Relations Act 1996.

Compliance with IFRS

Australian Accounting Standards include Australian equivalents to International Financial Reporting Standards. Compliance with AIFRS ensures that the financial statements and notes of Communications Electrical Plumbing Union Communications Division Telecommunications and Services Branch comply with International Financial Reporting Standards (IFRS).

Historical Cost Convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of classes of property, plant and equipment.

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH

NOTES TO THE CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED
31 MARCH 2007

NOTE 2. REVENUE

The main source of revenue of the branch is attributable to members contributions.

	2007	2006
	\$	\$
From continuing operations		
Membership subscriptions	233,247	261,214
Other income	21,337	1,307
Total revenue from continuing operations	<u>254,584</u>	<u>262,521</u>
Other revenue		
Interest received	20,958	19,553
Total other revenue	<u>20,958</u>	<u>19,553</u>
Total revenue	<u>275,542</u>	<u>282,074</u>

NOTE 3. SEGMENT REPORTING

The Union operates predominantly in one business and geographical segment, in its capacity to provide services to members of the Union throughout Western Australia.

NOTE 4. CAPITAL COMMITMENTS

At the date of signing this report there are no known outstanding capital commitments.

NOTE 5. CONTINGENT LIABILITIES

At the date of signing this report there are no known contingent liabilities that would have a material effect on the presentation of the annual financial statements.

NOTE 6. GEOGRAPHICAL LOCATIONS

The Union operates from 196 Lord Street, Perth in the State of Western Australia.

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH

STATEMENT OF THE COMMITTEE OF MANAGEMENT

The committee of management declare that in their opinion the concise financial report of the Communications Electrical Plumbing Union, Communications Division, Telecommunications and Services Branch for the year ended 31 March 2007 as set out on pages 3 to 8 complies with Australian Accounting Standard AASB 1039: *Concise Financial Reports* and the requirements of the Workplace Relations Act 1996.

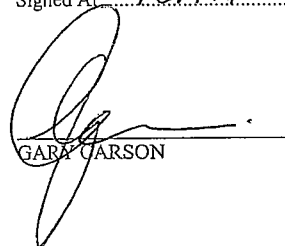
The financial statements and specific disclosures included in this concise financial report have been derived from the full financial report for the year ended 31 March 2007.

The concise financial report cannot be expected to provide as full an understanding of the financial performance, financial position and cash flows of the branch as the full financial report, which as indicated on page 1 is available on request.

The Committee of Management resolve that the Concise Financial Report, Operating Report and independent audit report for the year ended 31 March 2007 be distributed to members.

Signed on behalf of the Committee of Management

Signed At Perth this 13 day of June 2007.


GARY CARSON


COLLEEN NOONAN



BDO Kendalls

BDO Kendalls Audit & Assurance (WA) Pty Ltd
128 Hay St
Subiaco WA 6008
PO Box 700 West Perth WA 6872
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ABN 79 112 284 787

**Independent Audit Report to the members of
Communications Electrical Plumbing Union,
Communications Division,
Telecommunications and Services Branch**

Scope

We have audited the concise financial report of Communications Electrical Plumbing Union, Communications Division, Telecommunications & Services Branch, for the year ended 31 March 2007 as set out on pages 3 to 8 in order to express and opinion on it to the members of Communications Electrical Plumbing Union, Communications Division, Telecommunications & Services Branch. The union's committee of management and accounting officer are responsible for the concise financial report.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the concise financial report is free of material misstatement. We have also performed an independent audit of the full financial report of the Communications Electrical Plumbing Union, Communications Division, Telecommunications & Services Branch for the year ended 31 March 2007. Our audit report was signed on 13 June 2007 and was not subject to any qualification.

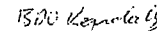
Our procedures in respect of the audit of the concise financial report included testing that information in the concise financial report is consistent with the full financial report, and examination on a test basis, of evidence supporting the amounts, discussion and analysis, and other disclosures which were not directly derived from the full financial report. These procedures have been undertaken to form an opinion whether, in all material respects, the concise financial report presented fairly in accordance with Accounting Standard AASB 1039: Concise Financial Reports and the requirements of the Workplace Relations Act 1996.

Audit Opinion

In our opinion the concise financial report of the Communications Electrical Plumbing Union, Communications Division, Telecommunications & Services Branch complies with Accounting Standard AASB 1039: Concise Financial Reports and the requirements of the Workplace Relations Act 1996.

Signed at Perth this 13th day of June 2007.

BDO Kendalls Audit & Assurance (WA) Pty Ltd



PETER TOLL
Director



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 Bryan Watkins
Branch Secretary, WA Communications Branch
CEPU
196 Lord Street
PERTH WA 6000

COPY

Dear Mr Watkins

**Re: Lodgement of Financial Statements and Accounts – Western Australian
Telecommunications and Services Branch – for year ending 31 March 2007
(FR2007/216)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 25 July 2007 and draw your attention to the following details:

- (i) The Concise Report booklet did not contain a copy of the principal Committee of Management Statement included at page 5 of the full report;
- (ii) Neither the Full Report nor the Concise Report contained a copy of the Operating Report required by s253(2)(c) of the RAO Schedule and regulation 161 and the Industrial Registrar's Guidelines.

If an Operating Report was prepared and issued but omitted from the documents in error, please lodge this at your earliest convenience. Upon receipt of the operating report or your advice if one cannot be lodged, the documents will be filed.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Stephen Kellett', with a long horizontal line extending to the right.

Stephen Kellett
Statutory Services Branch

1 August 2007

Ref: G36-07WA
5.0/001
Jean McQuilkin

Industrial Registrar
Australian Industrial Registry
Level 8 Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

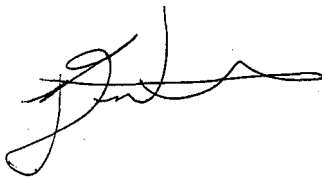
Attention: Stephen Kellett

Dear Registrar

**Re: Financial Statements CEPU Telecommunications & Services
Branch Western Australia**

Please find enclosed a copy of the Concise Report containing a copy of our Operating Report. The Operating Report was prepared and issued to our members but was unfortunately omitted when the documents were lodged in the Registry on 25 July 2007.

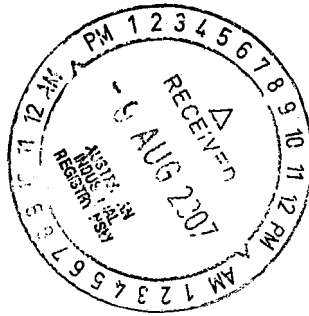
Yours faithfully



Bryan Watkins
Branch Secretary
CEPU – Communications Division
Western Australia

7 August 2007

Encs



CEPU

COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION

COMMUNICATIONS
DIVISION
Western Australia

ABN 41 035 284 629

196 Lord Street
PERTH 6000

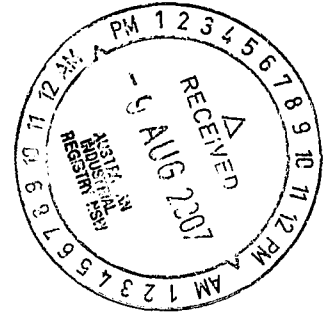
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Communications Electrical
Electronic Energy
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Services Union of Australia



COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH

CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED
31 MARCH 2007

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH**

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

The financial accounts of the Union have been audited in accordance with the provisions of the Workplace Relations Act, 1996 and the following concise financial report is provided for members in accordance with Section 272 (5) of the Workplace Relations Act, 1996 and prepared in accordance with Section 265 of the RAO Schedule.

A copy of the Auditor's Report, Accounts and Statements will be supplied free of charge to members on request.

Certificates required to be given under the Acts by the Secretary and the Committee of Management have been completed in accordance with the provisions of the Acts and contain no qualifications.

Information to be provided to Members or Registrar

In accordance with the requirements of Section 272(5) of the RAO Schedule, the attention of members is drawn to the provisions of Sections 272(1) to Section 272(3) of the RAO Schedule, which reads as, follows:

- (1) A member of the branch, or a Registrar, may apply to the branch for specified prescribed information in relation to the branch 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 branch.
- (3) The branch must comply with an application made under subsection (1).

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH**

**DISCUSSION AND ANALYSIS
OF THE FINANCIAL STATEMENTS**

**INFORMATION ON COMMUNICATIONS ELECTRICAL PLUMBING UNION,
COMMUNICATIONS DIVISION, TELECOMMUNICATIONS AND SERVICES BRANCH
CONCISE FINANCIAL REPORT**

The financial statements and disclosures in the concise financial report have been derived from the year ended 31 March 2007 Financial Report of the Communications Electrical Plumbing Union, Communications Division, Telecommunications and Services Branch.

A copy of the full financial report and auditors report will be sent to any member, free of charge, upon request.

The discussion and analysis is provided to assist members in understanding the concise financial report. The discussion and analysis is based on the Communications Electrical Plumbing Union, Communications Division, Telecommunications and Services Branch's financial statements and the information contained in the concise financial report has been derived from the full 2007 Financial Report of the Communications Electrical Plumbing Union, Communications Division, Telecommunications and Services Branch.

INCOME STATEMENT:

Key points to note are:

- Membership numbers have decreased slightly over the year, causing membership contribution income to fall slightly notwithstanding an increase in membership fees.
- Overall the Branch made a net loss of \$19,128 for the year, which is an increase on the previous year loss of \$5,224. This has occurred due to the aforementioned decreases in membership revenues.
- The union has continued to operate in the state of Western Australia throughout the whole of the 2006/07 financial year.

BALANCE SHEET:

Assets

- As a result of the current year loss and a small amount of capital expenditure, Cash at Bank has fallen by \$9,149.

Liabilities

- Most liabilities have remained consistent compared to the prior year, however the non-current provisions have increased due to increasing employee entitlements, such as long service leave and sick leave. Also; trade creditors have decreased at the balance date.

Equity

- No significant movement in equity has occurred in the financial year ended 31 March 2007.

CASHFLOW STATEMENT:

Cash flows from operating activities:

- The net cash flow from operating activities has remained consistent with the prior year. Cash outflows from investing activities have decreased in the current year.

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH

INCOME STATEMENT
FOR THE YEAR ENDED
31 MARCH 2007

	Notes	2007 \$	2006 \$
Revenue from continuing operations	2	275,542	282,074
Employee expenses		173,028	166,731
Depreciation and amortisation expense		3,906	2,705
Divisional Office portion of contributions		52,299	56,568
Office expenses		23,525	23,509
General expenses		9,786	13,414
Other expenses from ordinary activities		32,126	24,370
Profit/(loss) from ordinary activities		<u>(19,128)</u>	<u>(5,224)</u>
Attributable to:			
General fund		(40,047)	(24,645)
Special fund		20,919	19,421
		<u>(19,128)</u>	<u>(5,224)</u>

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH**

**BALANCE SHEET
AS AT 31 MARCH 2007**

	Notes	2007 \$	2006 \$
Assets			
Current assets			
Cash and cash equivalents		345,877	355,026
Trade and other receivables		4,004	7,896
Total current assets		<u>349,881</u>	<u>362,922</u>
Non-current assets			
Property, plant and equipment		7,274	8,660
Total non-current assets		<u>7,274</u>	<u>8,660</u>
Total assets		<u>357,155</u>	<u>371,582</u>
Liabilities			
Current liabilities			
Trade and other payables		15,940	17,603
Short term provisions		41,154	40,160
Total current liabilities		<u>57,094</u>	<u>57,763</u>
Non-current liabilities			
Long term provisions		25,482	20,112
Total non-current liabilities		<u>25,482</u>	<u>20,112</u>
Total liabilities		<u>82,576</u>	<u>77,875</u>
Net assets		<u>274,579</u>	<u>293,707</u>
Accumulated funds			
Opening accumulated funds		293,707	298,931
Net profit/(loss) for the year		(19,128)	(5,224)
Total accumulated funds		<u>274,579</u>	<u>293,707</u>

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED
31 MARCH 2007**

	2007	2006
	\$	\$
Total equity at the beginning of the financial year - General Fund	(53,905)	(29,260)
Profit / (loss) for the year General Fund	<u>(40,047)</u>	<u>(24,645)</u>
Total recognised income and expense for the year General Fund	(40,047)	(24,645)
Total equity at the end of the financial year - General Fund	<u><u>(93,952)</u></u>	<u><u>(53,905)</u></u>
Total equity at the beginning of the financial year - Special Fund	347,612	328,191
Profit / (loss) for the year Special Fund	<u>20,919</u>	<u>19,421</u>
Total recognised income and expense for the year Special Fund	20,919	19,421
Total equity at the end of the financial year - Special Fund	<u><u>368,531</u></u>	<u><u>347,612</u></u>
Total Equity Balance	<u><u>274,579</u></u>	<u><u>293,707</u></u>

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH**

**CASHFLOW STATEMENT
FOR THE YEAR ENDED
31 MARCH 2007**

	Notes	2007 \$	2006 \$
Cash flows from operating activities			
Receipts from members (Inclusive of Goods and Services Tax)		258,260	260,823
Payments to suppliers and employees (Inclusive of Goods and Services Tax)		(285,846)	(288,459)
Interest received		20,958	19,452
Other receipts		-	1,308
Net cash (outflow) from operating activities		<u>(6,628)</u>	<u>(6,876)</u>
Cash flows from investing activities			
Payments for property, plant and equipment		<u>(2,521)</u>	<u>(6,859)</u>
Net cash (outflow) from investing activities		<u>(2,521)</u>	<u>(6,859)</u>
Net increase/(decrease) in cash and cash equivalents		(9,149)	(13,735)
Cash and cash equivalents at the beginning of the financial year		355,026	368,761
Cash and cash equivalents at the end of the financial year		<u><u>345,877</u></u>	<u><u>355,026</u></u>

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH

NOTES TO THE CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED
31 MARCH 2007

NOTE 1. BASIS OF PREPARATION OF THE CONCISE FINANCIAL REPORT

The concise financial report has been prepared in accordance with Accounting Standard AASB 1039: Concise Financial Reports and the Workplace Relations Act 1996.

The financial statements, specific disclosures and other information included in the concise financial report are derived from and are consistent with the full financial report of the Communications Electrical Plumbing Union, Communications Division, Telecommunications and Services Branch for the year ended 31 March 2007. The concise financial report cannot be expected to provide as detailed understanding of the financial performance, financial position and financing and investing activities of Communications Electrical Plumbing Union, Communications Division, Telecommunications and Services Branch as the full financial report.

The accounting policies have been consistently applied by the branch and are consistent with those of the previous financial year.

International Financial Reporting Standards

This general purpose financial report has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations and in accordance with the Workplace Relations Act 1996.

Compliance with IFRS

Australian Accounting Standards include Australian equivalents to International Financial Reporting Standards. Compliance with AIFRS ensures that the financial statements and notes of Communications Electrical Plumbing Union Communications Division Telecommunications and Services Branch comply with International Financial Reporting Standards (IFRS).

Historical Cost Convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of classes of property, plant and equipment.

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH**

**NOTES TO THE CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED
31 MARCH 2007**

NOTE 2. REVENUE

The main source of revenue of the branch is attributable to members contributions.

	2007	2006
	\$	\$
From continuing operations		
Membership subscriptions	233,247	261,214
Other income	21,337	1,307
Total revenue from continuing operations	254,584	262,521
Other revenue		
Interest received	20,958	19,553
Total other revenue	20,958	19,553
Total revenue	275,542	282,074

NOTE 3. SEGMENT REPORTING

The Union operates predominantly in one business and geographical segment, in its capacity to provide services to members of the Union throughout Western Australia.

NOTE 4. CAPITAL COMMITMENTS

At the date of signing this report there are no known outstanding capital commitments.

NOTE 5. CONTINGENT LIABILITIES

At the date of signing this report there are no known contingent liabilities that would have a material effect on the presentation of the annual financial statements.

NOTE 6. GEOGRAPHICAL LOCATIONS

The Union operates from 196 Lord Street, Perth in the State of Western Australia.

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION
TELECOMMUNICATIONS AND SERVICES BRANCH

STATEMENT OF THE COMMITTEE OF MANAGEMENT

The committee of management declare that in their opinion the concise financial report of the Communications Electrical Plumbing Union, Communications Division, Telecommunications and Services Branch for the year ended 31 March 2007 as set out on pages 3 to 8 complies with Australian Accounting Standard AASB 1039: *Concise Financial Reports* and the requirements of the Workplace Relations Act 1996.

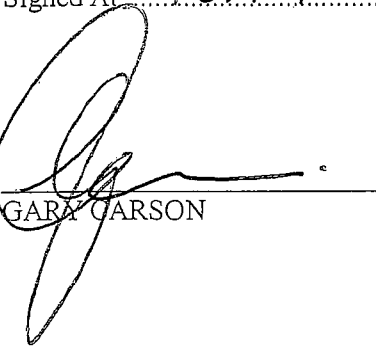
The financial statements and specific disclosures included in this concise financial report have been derived from the full financial report for the year ended 31 March 2007.

The concise financial report cannot be expected to provide as full an understanding of the financial performance, financial position and cash flows of the branch as the full financial report, which as indicated on page 1 is available on request.

The Committee of Management resolve that the Concise Financial Report, Operating Report and independent audit report for the year ended 31 March 2007 be distributed to members.

Signed on behalf of the Committee of Management

Signed At Perth this 13 day of June 2007.


GARY CARSON


COLLEEN NOONAN



BDO Kendalls

BDO Kendalls Audit & Assurance (WA) Pty Ltd
128 Hay St
Subiaco WA 6008
PO Box 700 West Perth WA 6872
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ABN 79 112 284 787

**Independent Audit Report to the members of
Communications Electrical Plumbing Union,
Communications Division,
Telecommunications and Services Branch**

Scope

We have audited the concise financial report of Communications Electrical Plumbing Union, Communications Division, Telecommunications & Services Branch, for the year ended 31 March 2007 as set out on pages 3 to 8 in order to express an opinion on it to the members of Communications Electrical Plumbing Union, Communications Division, Telecommunications & Services Branch. The union's committee of management and accounting officer are responsible for the concise financial report.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the concise financial report is free of material misstatement. We have also performed an independent audit of the full financial report of the Communications Electrical Plumbing Union, Communications Division, Telecommunications & Services Branch for the year ended 31 March 2007. Our audit report was signed on 13 June 2007 and was not subject to any qualification.

Our procedures in respect of the audit of the concise financial report included testing that information in the concise financial report is consistent with the full financial report, and examination on a test basis, of evidence supporting the amounts, discussion and analysis, and other disclosures which were not directly derived from the full financial report. These procedures have been undertaken to form an opinion whether, in all material respects, the concise financial report presented fairly in accordance with Accounting Standard AASB 1039: Concise Financial Reports and the requirements of the Workplace Relations Act 1996.

Audit Opinion

In our opinion the concise financial report of the Communications Electrical Plumbing Union, Communications Division, Telecommunications & Services Branch complies with Accounting Standard AASB 1039: Concise Financial Reports and the requirements of the Workplace Relations Act 1996.

Signed at Perth this 13th day of June 2007.

BDO Kendalls Audit & Assurance (WA) Pty Ltd

BDO Kendalls

PETER TOLL

Director

COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF
AUSTRALIA (CEPU)

**TELECOMMUNICATIONS AND SERVICES BRANCH
WESTERN AUSTRALIA**

BRANCH COMMITTEE OF MANAGEMENT OPERATING REPORT

This Operating Report records the activities of the Branch Committee of Management for the Western Australian Telecommunications and Services Branch of the CEPU Communications Division for the financial year ended 31 March 2007; the results of those activities; plus any significant changes in the nature of those activities during the year.

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 decision;
- 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, 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 Membership;
- The administration of the Branch's financial affairs;
- Communications to members, the media, and the broader community.

2. 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 section 174 of the Workplace Relations act), namely by providing written notice addressed and delivered to the Branch Secretary via Post, Facsimile, e-Mail or in person.

3. Directorships of Superannuation Funds:

To the best of our knowledge and belief no Officer of the Branch is, by virtue of their Office on the Branch Committee of Management of the Telecommunications and Services Branch (Western Australia)

- a) A Trustee of a superannuation entity or exempt public sector superannuation scheme;
- b) A Director of a company that is a Trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- c) Where a criterion for the Office of a Trustee or Director is that the Office is an Officer of a registered organisation.

4. Membership of the Branch

As at the 31 March, 2007, the membership of the Telecommunications and Services Branch (Western Australia) was 583.

5 Employees of the Branch:

As at the 31 March 2007, the Telecommunications and Services Branch (Western Australia) employed:-
Two (2) Full Time Employees.

6 Branch Committee of Management

The Executive of the union is also the Committee of Management. As at the 31st March 2007 the members of the Committee of Management were:

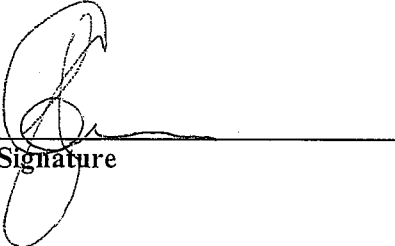
Technical Divisional Section

• Alistair Paul McGrath	(Branch President)	01/04/2006 – 31/03/2007
• Allen Raymond Brown	(Branch Vice President)	01/04/2006 – 31/03/2007
• Gary John Carson	(Branch Secretary)	01/04/2006 – 31/03/2007
• Ronald Charles Bettsworth	(Committee of Management Member)	01/04/2006 – 31/03/2007
• P. Doherty	(Committee of Management Member)	01/04/2006 – 31/03/2007
• Wayne Oscar Hamilton	(Committee of Management Member)	01/04/2006 – 31/03/2007
• John Edward Kus	(Committee of Management Member)	01/04/2006 – 31/03/2007
• Leo Peter McNamara	(Committee of Management Member)	01/04/2006 – 31/03/2007
• Peter John Noble	(Committee of Management Member)	01/04/2006 – 31/03/2007
• Owen Wilson	(Committee of Management Member)	01/04/2006 – 31/03/2007

Operator Divisional Section

• L. Flanagan	(Committee of Management Member)	01/04/2006 – 31/03/2007
• Colleen Mary Noonan	(Committee of Management Members)	01/04/2006 – 31/03/2007

Gary Carson
Branch Secretary


Signature



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 Bryan Watkins
Branch Secretary
CEPU Communications Division
Western Australian Branch
PO Box 8354 Perth Business Centre
PERTH WA 6849

Dear Mr Watkins

Re: Lodgement of Financial Statements and Accounts for the CEPU Communications Division Western Australian Branch for the year ending 31 March 2007 (FR2007/216)

I refer to the previous correspondence from the Registry dated 1 August 2007 regarding the omission of the Operating Report from the branch financial statements and accounts for the financial year ending 31 March 2007, which were lodged in the Registry on 25 July 2007.

Thank you for your correspondence dated 7 August 2007 and the attached copy of the Concise Report, including a copy of the Operating report, which was issued to the members of your branch.

Following the receipt of this information the financial statements and accounts have been filed, and may be viewed on the internet at www.e-airc.gov.au/128vctsw/financial.

Thank you for your attention to this matter.

Yours sincerely,

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

Belinda Penna
for Deputy Industrial Registrar

13 August 2007