



Australian Government
Australian Industrial Registry

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

Mr Bryan Watkins
Branch Secretary, Western Australian Branch of the Communications Division
CEPU
PO BOX 8354
Perth Business Centre
Perth WA 6849

Dear Mr Watkins

Re: Lodgement of Financial Statements and Accounts – **Western Australian Branch of the Communications Division CEPU** – for year ending 31 March 2008
(FR2008/210)

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 28 July 2008.

Please note the following requirements when lodging future Financial Returns:

1. The organisation's Operating Report should be dated.
2. The resolution passed in the Committee of Management Statement should be dated.
3. I also note the Independent Auditor's Report refers to auditing the report for the year ending "31 December 2007" rather than for the year ending 31 March 2008. Please notify the auditors to ensure they enter the correct period for future Reports.

The legislative requirements having been satisfied in every other respect, the documents have been filed.

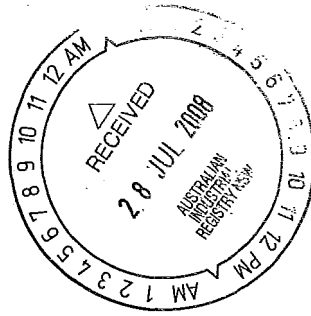
Yours sincerely,

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

David Vale
Statutory Services

8 August 2008

Ref: G
5.0/001
Maggie Di Re



CEPU

COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION

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

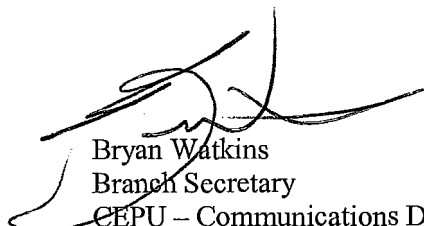
Dear Registrar

**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 18 June 2008 and;
- that the full reports were presented to our Annual General Meeting held on 16 July 2008 and a copy is enclosed.
-

Also enclosed Notice of our Annual General Meeting.

Yours faithfully



Bryan Watkins
Branch Secretary
CEPU – Communications Division
Western Australia

24 July 2008

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

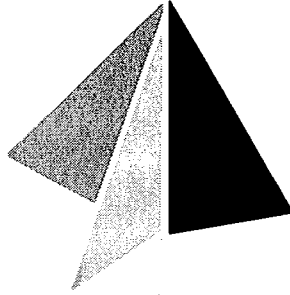
08 9227 9911

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



**CEPU Communications Division
Western Australia**

Annual General Meeting Notice

Annual **General Meeting** will be held on: **Wednesday 16 July 2008**

Commencing at: **7.30 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 Branch
- 5 Election of Auditor
- 6 Election of Returning Officer

Branch Committee of Management Meeting will be held at 6.00 pm

Gary Carson
Branch President

Bryan Watkins
Branch Secretary

Minutes of CEPU Communications Division (WA Branch)
Annual General Meeting
held 16 July 2008

Chairperson:	G Carson		
Attendance:	G Carson	B Watkins	B McVee
	P McGrath	A Brown	W Hamilton
	J. Kus	P Lumme	A Mollatt
	P Noble	P Collins (Life Member)	M McLean (Life Member)
	J. Williamson		
Apologies:	A Lee	P Hargrave	A De Frenne

Meeting: The meeting opened at 7.30 pm.

Owing to a lack of quorum at the previous AGM there are no previous minutes.

Secretary's Report

Presented by Branch Secretary - Bryan Watkins

Following the trend of the past few years the financial year 2007/08 has again been a year of considerable activity and change for the Union.

We have now completed our first year of operating as the one Branch which has delivered cost saving as predicted, it also has seen a much greater emphasis on organising and recruiting with plans being put in place to maintain and increase the Union's presence in the workplace.

Telecommunications

Discussions have commenced with Telstra for a new enterprise agreement, even though it is early days our negotiators inform us that the meetings to date have been positive and there is an optimism that we can make good progress in the coming months.

Members in Telstra are continuing to be placed under considerable pressure by their employer to perform at sometimes unrealistic levels with little or no increases in resources; this in turn has again lead to significant efforts being put in to ensure that conditions and entitlements are protected.

During the past year the CEPU has also assisted the Telecommunications Contractors form an Association to try and improve their lot. Negotiations have been taking place with the major contract companies but it is quite clear that this will be a long and lengthy process.

Also during the year Branch President, Gary Carson has been successful in negotiating a new enterprise agreement for members who work at the Land Earth Station.

Postal

Not dissimilar as reported last year Postal members are still feeling the effects of chronic staff shortages in all areas, whilst this has lead to an increase in overtime in some areas the concern still remains as to how much longer people can continue to work at this rate.

Turnover of staff is still a significant factor in these staffing shortages and feedback from members who have resigned still indicates a general dissatisfaction with how people are being treated in the workplace.

Unfortunately we still have not been able to finalise the EBA with Post, whilst we reached an in principle position with Post last year regarding the actual EBA, the matter of the Common Law Agreement to cover the associated letters has not been resolved.

Clearly the Union will continue to make every effort to finalise the total EBA but it is likely that this is still going to take some considerable time. As has been said in the past we don't want to be in a position that we agree to something that is going to provide members with less than they have now.

Branch Membership

Branch membership levels have again this year fallen slightly; this has mainly come about because of a number of redundancies in Telstra plus some members in Telstra just deciding to leave.

Numbers in Post have remained approximately the same over the year as we have been successful in our recruitment efforts given the Union's greater presence in the workplace.

Branch Finances

As stated earlier this is the first full year that we have operated as the one entity and it is pleasing to report that for this financial year we have made a profit, this has largely come about because of the combining of the assets of both Branches into the one investment account.

Acknowledgements

I would like to thank Branch President Gary Carson for his efforts and hard work over the past twelve months, his knowledge of telecommunications is second to none and his assistance in the Postal area has been invaluable.

I would also like to thank Assistant Secretary Barry McVee for his efforts and hard work since he joined us in August last year, his enthusiasm for tackling issues for members and his thirst for knowledge is a huge asset for the Branch.

And not to forget the contribution of the Branch Committee of Management, all of them have given of their own time over the past twelve months and have helped us maintain a strong and active Branch.

Last but certainly not least I would like to thank our administrative staff for all the time and effort they put in, as I have said in the past without the help of these ladies it would be very difficult to maintain the Branch.

This year also saw changes to our administrative staff with Pam Donaldson deciding after more than 20 years with the Union to retire; fortunately we were able to employ Maggie Di Re who with her extensive experience working with Unions has fitted into the office very well.

Also I must advise that Jean McQuilkin who has been with the Union for just under twenty years will be finishing up on the 4th of July, she will be a huge loss for us but we wish her well for the future

Thank you all.

Motion:

Moved: P Noble

Seconded: P McGrath

“That the Secretary's Report be adopted.”

Carried

Branch Balance Sheet

Motion: **Moved:** J Kus **Seconded:** P Lumme

“That the CEPU Communications Division Financial Statements for the year 1 April 2007 to 31 March 2008 as previously circulated to members, be adopted.”

Carried

Auditors

Motion: **Moved:** A Brown **Seconded:** P Collins

“That Mack & Co be appointed as Auditors to the Branch for the 2008/2009 financial year.”

Carried

Legal Services

Motion: **Moved:** M McLean **Seconded:** J Williamson

“That Slater and Gordon be appointed to provide Legal Services to the Branch for the financial year 2008/2009.”

Carried

Returning Officer

Motion: **Moved:** P Collins **Seconded:** P Noble

“That Jim Williamson be appointed Branch Returning Officer for the financial year 2008/2009.”

Carried

Motion: **Moved:** P McGrath **Seconded:** A Brown

“That Branch President Gary Carson and Branch Secretary Bryan Watkins be thanked for their untiring efforts on behalf of WA Branch members over the past year.”

Carried

The meeting closed at 8.00 pm.

Branch President Date

Branch Secretary Date

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2008**

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA**

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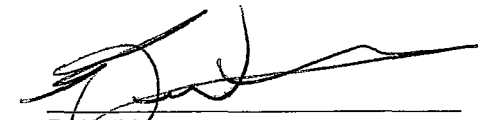
COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA

CERTIFICATE OF SECRETARY

I, Bryan Watkins, being the officer responsible for keeping the accounting records of the Communications Electrical Plumbing Union, Communications Division WA Branch, certify that as at 31 March 2008 the number of financial members of the organisation was 2,116.

In my opinion,

1. The attached accounts show a true and fair view of the financial affairs of the organisation as at 31 March 2008 and the result of operations for the period 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.



B. Watkins
WA Branch Secretary

Date: 11 June 2008

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA**

COMMITTEE OF MANAGEMENT STATEMENT

We, Gary Carson and Bryan Watkins, being two members of the Branch Committee of Management of the Communications Electrical Plumbing Union, Communications Division WA Branch, do state on behalf of the Branch Committee of Management and in accordance with a resolution passed on the day of 2008 by the Branch Committee of Management, that:

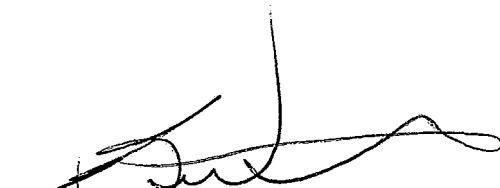
1. The accompanying financial statements and notes comply with the Australian Accounting Standards;
2. The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
3. The financial statements and notes give a true and fair view of the financial performance, financial 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 2008 be distributed to members.



Gary Carson
Branch President

11/06/08

Date:



Bryan Watkins
Branch Secretary

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA

INCOME STATEMENT
FOR YEAR ENDED 31 March 2008

	Note	2008 \$
Revenue	2	921,907
Administration		(85,858)
Employee costs		(459,093)
Divisional conference dues		(176,512)
Depreciation expense		(33,892)
Other expenses from continuing operations		<u>(58,364)</u>
Total net profit/(loss)	3	<u>108,188</u>

The accompanying notes form part of these financial statements

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA**

**BALANCE SHEET
AS AT 31 March 2008**

	Note	2008 \$
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	4	1,148,227
Trade and other receivables	5	<u>10,877</u>
TOTAL CURRENT ASSETS		<u>1,159,104</u>
NON-CURRENT ASSETS		
Property, plant & equipment	6	<u>631,330</u>
TOTAL NON-CURRENT ASSETS		<u>631,330</u>
TOTAL ASSETS		<u>1,790,434</u>
LIABILITIES		
CURRENT LIABILITIES		
Trade and other payables	7	38,738
Provisions	8	<u>311,351</u>
TOTAL CURRENT LIABILITIES		<u>350,089</u>
TOTAL LIABILITIES		<u>350,089</u>
NET ASSETS		<u>1,440,345</u>
ACCUMULATED FUNDS		
Opening accumulated funds		930,922
Asset valuation reserve		401,235
Net profit for the year		<u>108,188</u>
TOTAL ACCUMULATED FUNDS		<u>1,440,345</u>

The accompanying notes form part of these financial statements

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA

STATEMENT OF CHANGE IN EQUITY
AS AT 31 March 2008

	2008 \$
Total equity at the beginning of the financial year	1,332,157
Profit/(loss) for the year	<u>108,188</u>
Total equity at the end of the financial year	<u><u>1,440,345</u></u>

The accompanying notes form part of these financial statements

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA

CASH FLOW STATEMENT
FOR YEAR ENDED 31 March 2008

	Note	2008 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members and other		836,707
Payments to suppliers and employees		(900,567)
Interest received		76,325
Adjustment to opening retained earnings		(43,753)
Net cash provided by/(used in) operating activities	9	<u>(31,288)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		(64,931)
Payments for motor vehicle		27,423
Proceeds from sale of motor vehicle		<u>(37,508)</u>
Net increase in cash held		(68,796)
Cash at beginning of financial year		<u>1,217,023</u>
Cash at end of financial year	9	<u>1,148,227</u>

The accompanying notes form part of these financial statements

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2008**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Corporations Act 2001.

The financial report of Communications Electrical Plumbing Union Communications Division WA comply with all Australian equivalents to International Financial Reporting Standards (A-IFRS) in their entirety.

The financial report has been prepared on an accruals basis. It is based on the historical costs and does not take into account changing money values or, except where specifically stated, current calculation of non-current assets.

The accounting policies used in the preparation of the financial statements are appropriate for the needs of the members.

The accounting policies have been consistently applied unless otherwise stated.

a. Branch Amalgamation

On 1 April 2007 the CEPU Communications Division Postal and Telecommunications Branch and the CEPU Communications Division Telecommunications and Services Branch amalgamated to become CEPU Communications Division WA Branch. No comparative figures are provided due to the consolidation.

b. Income tax

The CEPU Communications Division WA and the grants and funds administered by the council are exempt from tax by virtue of section 50-15 of the Income Tax Assessment Act 1997.

c. Grant funding

Grant income is recognised as the grant funds are expended. Grants unexpended at the end of the year are shown as unexpended grants in the liability section of the balance sheet.

d. Revenue recognition

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

e. 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 Balance Sheet are shown inclusive of GST.

f. Cash and cash equivalents

For the purpose of the statement of cash flows, the organisation considers cash to include cash on hand, at banks or financial institutions and on deposit.

g. Trade and other receivables

All trade and sundry debtors are recognised at the amounts receivable, as they are due for settlement no more than 30 days. Collectability of debtors is reviewed on an ongoing basis. Debts, which are known to be uncollectible, are written off.

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont)

h. Property, plant and equipment

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

Property

Freehold land and buildings are shown at their fair value (being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction), based on a periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings.

Plant and equipment

Plant and equipment are measured at a cost basis less depreciation.

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 amounts.

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 fixed asset</u>	<u>Depreciation rate</u>
Buildings	2.5%
Plant and equipment	15-30%

i. Trade and other payables

These amounts represent liabilities for goods and services provided to the Organisation prior to the end of the financial year and which are unpaid. These amounts are unsecured and are usually paid within 30 days of recognition.

j. Employee entitlements

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.

Provision for employee entitlements have been measured to include salary on-costs including superannuation, payroll tax and workers compensation.

k. Superannuation

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

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008**

	2008 \$
NOTE 2: REVENUE	
Revenue from operating activities	
Subscriptions	801,209
Grants	2,486
Other	35,752
	<u>839,447</u>
Revenue from non-operating activities	
Interest received	76,325
Profit on sale of motor vehicle	6,135
	<u>82,460</u>
Total revenue	<u>921,907</u>
NOTE 3: PROFIT FROM ORDINARY ACTIVITIES	
Profit from ordinary activities includes the following specific expenses:	
Affiliation fees	16,638
Depreciation of property, plant and equipment	33,892
Employee benefits to employees (other than holders of office)	91,572
Employee benefits to holders of office	229,966
Remuneration of auditor	12,114
NOTE 4: CASH AND CASH EQUIVALENTS	
Cash at bank	1,148,049
Cash on hand	178
	<u>1,148,227</u>
NOTE 5: TRADE AND OTHER RECEIVABLES	
Current	
Trade debtors	1,495
Membership in arrears	6,205
GST receivable	1,659
Prepayments	1,518
	<u>10,877</u>
NOTE 6: NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT	
Land and buildings – at valuation (2006)	576,000
Less: accumulated depreciation	(14,596)
	<u>561,404</u>
Motor Vehicles – at cost	64,931
Less: accumulated depreciation	(4,796)
	<u>60,135</u>
Plant and equipment – at cost	118,833
Less: accumulated depreciation	(109,042)
	<u>9,791</u>
Total property, plant and equipment	<u>631,331</u>

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008**

NOTE 6: NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT (cont)

a) Movement in carrying amounts

	Land & buildings	Motor Vehicle	Plant and equipment	Total
Balance at the beginning of the year	564,480	37,264	20,795	622,539
Additions		64,931		64,931
Adjustment to previous depreciation	5,760	(6,720)		(960)
Disposals		(21,288)		(21,288)
Depreciation expense	(8,836)	(14,052)	(11,004)	(33,892)
Carrying amount at the end of the year	<u>561,404</u>	<u>60,135</u>	<u>9,791</u>	<u>631,330</u>

**2008
\$**

NOTE 7: TRADE AND OTHER PAYABLES

Current

Trade creditors	6,086
Audit accrual	8,500
GST collected	7,596
PAYG tax	5,524
Accrued wages	4,225
Social club	130
Memberships in advance	6,677
	<u>38,738</u>

NOTE 8: PROVISIONS

Employee entitlements	<u>311,351</u>
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NOTE 9: CASHFLOW INFORMATION

a) Reconciliation of cash

Cash at the end of the financial year as shown in the cash flow statement is reconciled to the related items in the balance sheet as follows:

Cash at bank	1,148,049
Cash on hand	178
	<u>1,148,227</u>

b) Reconciliation of profit from continuing operations to net cash flows from operating activities

Profit/(loss) from continuing operations	108,188
Add non-cash items:	
Depreciation	33,892
Profit from sale of motor vehicle	(6,135)
Change in assets and liabilities	
(Increase)/decrease in receivables	(2,739)
Increase/(decrease) in trade payables and accruals	18,784
Increase/(decrease) in provisions	(139,525)
Adjustment to opening retained earnings	(43,753)
Net cash inflow/(outflow) from operations	<u>(31,288)</u>

NOTE 10: REMUNERATION AND RETIREMENT 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	<u>229,966</u>
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COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008

2008
\$

NOTE 11: RELATED PARTY DISCLOSURE

Transactions with Divisional Office

During the year the Branch paid 22.5% of gross member contributions received to Divisional Office

176,512

NOTE 12: CONTINGENT LIABILITIES

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

NOTE 13: GEOGRAPHICAL LOCATION

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

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA

DISCLAIMER
TO THE AFFILIATED ORGANISATION
OF THE CEPU COMMUNICATIONS DIVISION WA

The additional financial report data presented on pages 7-11 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 2008. 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 of reliability in respect of the data provided. Neither the firm nor any member of employee of the firm undertakes responsibility in any way whatsoever to any person (other than CEPU Communications Division WA), in respect of such data, including any errors or omissions therein however caused.

MACK & CO

Mack & Co
Chartered Accountants
2nd Floor, 35 Havelock Street
West Perth WA 6005

N A Calder

N A Calder, Partner

JUNE 13 2008

Date

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA**

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2008**

	2008 \$
Income	
Member subscriptions	801,209
Less:	
Divisional office portion of contributions	(176,512)
Members contributions attributable to WA branch	<u>624,697</u>
Interest	76,325
Profit on sale of assets	6,135
Other income	38,238
Total income	<u>745,395</u>
 Expenditure	
Affiliation fees	16,638
Audit fees	12,114
Bank charges	7,120
Committee	5,228
Computer expenses	3,067
Death benefit	1,000
Depreciation	33,892
Donations	7,775
Employee entitlement expenses	42,640
Employment expense	77
Equipment – purchase	3,055
Fringe benefits tax	208
General	2,866
General insurance	6,444
IR expenses	1,243
Konica rental	2,196
Membership/subscriptions	3,190
Motor vehicle	6,060
Office accommodation	11,593
Payroll commissions	6,948
Payroll tax	31,378
Postage & delivery	11,825
Printing & stationary	8,579
Rates & electricity	3,153
Repairs & maintenance	2,656
Salaries – administration	91,572
Salaries – officials	229,966
Staff amenities	353
Staff training	159
Superannuation	56,513
Telephone & fax	25,417
Travel	<u>2,282</u>
	<u>637,207</u>
Net profit	<u>108,188</u>

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF CEPU COMMUNICATIONS DIVISION WA**

Report on the Financial Report

We have audited the accompanying financial report being a special purpose financial report of CEPU Communications Division WA (the Organisation) which comprises the income statement, balance sheet, statement of changes in equity and statement of cash flows for the year ended 31 December 2007, a summary of significant accounting policies and other explanatory notes and the statement by the Executive Committee.

Executive Committee's Responsibility for the Financial Report

The Executive Committee of CEPU Communications Division WA is responsible for the preparation and fair presentation of the financial report and has determined that the accounting policies described in Note 1 to the financial statements are appropriate to meet the needs of the members. The Executive Committee's responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1 are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Executive Committee, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion


In our opinion the financial report presents fairly, in all material respects the financial position of CEPU Communications Division WA as at 31 December 2007 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.



Mack & Co
Chartered Accountants
2nd Floor, 35 Havelock Street
West Perth WA 6005



N A Calder, Partner



Date

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

Communications Division WESTERN AUSTRALIA

BRANCH COMMITTEE OF MANAGEMENT OPERATING REPORT

This Operating Report records the activities of the Branch Committee of Management for the Western Australian Branch of the CEPU Communications Division for the financial year ended 31 March 2008; 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 CEPU Communications Division (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, 2008, the membership of the CEPU Communications Division (Western Australia) was 2116.

5 Employees of the Branch:

As at the 31 March 2008, the CEPU Communications Division (Western Australia) employed:-
Four (4) Full Time Employees and One (1) Part Time employee

6 Branch Committee of Management

The Executive of the union is also the Committee of Management. As at the 31st March 2008 the members of the Committee of Management were:

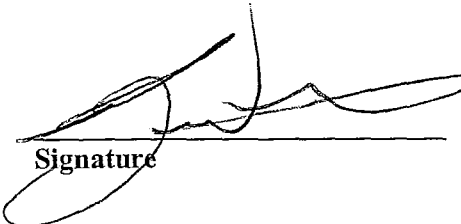
Telecommunications & Information Technology Industry Section

- | | | |
|-------------------------|-----------------------------------|-------------------------|
| • Gary John Carson | (Branch President) | 01/08/2007 – 31/03/2008 |
| • Alistair Paul McGrath | (Branch Vice President) | 01/08/2007 – 31/03/2008 |
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Postal Industry Section

- | | | |
|-----------------------|--|-------------------------|
| • Bryan David Watkins | (Branch Secretary) | 01/08/2007 – 31/03/2008 |
| • Barry McVee | (Assistant Branch Secretary) | 01/08/2007 – 31/03/2008 |
| • Anthony Lee | (Branch Vice President) | 01/08/2007 – 31/03/2008 |
| • Patricia Hargrave | (Branch Vice President Affirmative Action) | 01/08/2007 – 31/03/08 |
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| • Peter Lumme | (Committee of Management Member) | 01/08/2007 – 31/03/2008 |
| • Andrew Mollatt | (Committee of Management Member) | 01/08/2007 – 31/03/2008 |

Bryan Watkins
Branch Secretary


Signature

COMMUNICATIONS ELECTRICAL PLUMBING UNION

COMMUNICATIONS DIVISION WA

CONCISE FINANCIAL REPORT

**FOR THE YEAR ENDED
31 MARCH 2008**

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA BRANCH

CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED
31 MARCH 2008

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 WA BRANCH**

**DISCUSSION AND ANALYSIS
OF THE FINANCIAL STATEMENTS**

**INFORMATION ON COMMUNICATIONS ELECTRICAL PLUMBING UNION, COMMUNICATIONS
DIVISION WA BRANCH CONCISE FINANCIAL REPORT**

The financial statements and disclosures in the concise financial report have been derived from the year ended 31 March 2008 Financial Report of the Communications Electrical Plumbing Union, Communications Division WA 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 WA Branch's financial statements and the information contained in the concise financial report has been derived from the full 2008 Financial Report of the Communications Electrical Plumbing Union, Communications Division WA Branch.

Significant Event

Branch Amalgamation

On 1 April 2007 the CEPU Communications Division Postal and Telecommunications Branch and the CEPU Communications Division Telecommunications and Services Branch amalgamated to become CEPU Communications Division WA Branch. No comparative figures are provided due to the consolidation.

INCOME STATEMENT:

Key points to note are:

- Membership numbers have remained comparable over the year, causing membership contribution income to remain constant in membership fees for certain members.
- Overall the Branch made a net profit of \$108,188 for the year which is largely due to subscription income of approximately \$800,000.
- The union has continued to operate in the state of Western Australia throughout the whole of the 2007/08 financial year.

BALANCE SHEET:

Assets

- Cash at Bank of \$1,148,227 is held on hand and in term deposits generating approximately 7%.

Liabilities

- Current provisions relate to employee entitlements which is disclosed on the balance sheet for \$311,351.

Equity

- Total accumulated funds at year end have increased from last year, with a closing balance of \$1,440,345.

CASHFLOW STATEMENT:

Cash flows from operating activities:

- Cash at the end of the year is \$68,786 lower than last year, mainly due to an increase in outflows arising from payments to suppliers and employees.

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA BRANCH

INCOME STATEMENT
FOR YEAR ENDED 31 March 2008

	Note	2008 \$
Revenue		
Administration	2	921,907
Employee costs		(85,858)
Divisional conference dues		(459,093)
Depreciation expense		(176,512)
Other expenses from continuing operations		(33,892)
		<u>(58,364)</u>
Total net profit	3	<u>108,188</u>

The accompanying notes form part of these financial statements

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA BRANCH

BALANCE SHEET
AS AT 31 March 2008

	Note	2008 \$
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	4	1,148,227
Trade and other receivables	5	<u>10,877</u>
TOTAL CURRENT ASSETS		<u>1,159,104</u>
NON-CURRENT ASSETS		
Property, plant & equipment	6	<u>631,330</u>
TOTAL NON-CURRENT ASSETS		<u>631,330</u>
TOTAL ASSETS		<u>1,790,434</u>
LIABILITIES		
CURRENT LIABILITIES		
Trade and other payables	7	38,738
Provisions	8	<u>311,351</u>
TOTAL CURRENT LIABILITIES		<u>350,089</u>
TOTAL LIABILITIES		<u>350,089</u>
NET ASSETS		<u>1,440,345</u>
ACCUMULATED FUNDS		
Opening accumulated funds		930,922
Asset valuation reserve		401,235
Net profit for the year		<u>108,188</u>
TOTAL ACCUMULATED FUNDS		<u>1,440,345</u>

The accompanying notes form part of these financial statements

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA BRANCH

STATEMENT OF CHANGE IN EQUITY
AS AT 31 March 2008

	2008 \$
Total equity at the beginning of the financial year	1,332,157
Profit for the year	<u>108,188</u>
Total equity at the end of the financial year	<u>1,440,345</u>

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA BRANCH**

**CASH FLOW STATEMENT
FOR YEAR ENDED 31 March 2008**

	Note	2008 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members and other		836,707
Payments to suppliers and employees		(900,567)
Interest received		76,325
Adjustment to opening retained earnings		(43,753)
Net cash used in operating activities	9	<u>(31,288)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for motor vehicle		(64,931)
Proceeds from sale of motor vehicle		27,423
Net cash used in investing activities		<u>(37,508)</u>
Net decrease in cash held		(68,796)
Cash at beginning of financial year		<u>1,217,023</u>
Cash at end of financial year	9	<u>1,148,227</u>

The accompanying notes form part of these financial statements

COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA BRANCH

NOTES TO THE CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 March 2008

NOTE 1. BASIS OF PREPARATION OF THE CONCISE FINANCIAL REPORT

The concise financial report has been prepared in accordance with the Corporations Act 2001 and Accounting Standard AASB 1039: 'Concise Financial Reports' and the Workplace Relations Act 1996.

All amounts are presented in Australian dollars.

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 WA Branch for the year ended 31 March 2008. 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 WA Branch as the full financial report.

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.

NOTE 2. REVENUE

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

	2008 \$
Revenue from operating activities	
Subscriptions	801,209
Grants	2,486
Other	35,752
	<u>839,447</u>
Revenue from non-operating activities	
Interest received	76,325
Profit on sale of motor vehicle	6,135
	<u>82,460</u>
Total revenue	<u>921,907</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.

**COMMUNICATIONS ELECTRICAL PLUMBING UNION
COMMUNICATIONS DIVISION WA BRANCH**

**NOTES TO THE CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 March 2008 (CONT)**

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.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF CEPU COMMUNICATIONS DIVISION WA**

Report on the Financial Report

We have audited the accompanying financial report being a special purpose financial report of CEPU Communications Division WA (the Organisation) which comprises the income statement, balance sheet, statement of changes in equity and statement of cash flows for the year ended 31 December 2007, a summary of significant accounting policies and other explanatory notes and the statement by the Executive Committee.

Executive Committee's Responsibility for the Financial Report

The Executive Committee of CEPU Communications Division WA is responsible for the preparation and fair presentation of the financial report and has determined that the accounting policies described in Note 1 to the financial statements are appropriate to meet the needs of the members. The Executive Committee's responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1 are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Executive Committee, as well as evaluating the overall presentation of the financial report.

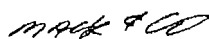
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion the financial report presents fairly, in all material respects the financial position of CEPU Communications Division WA as at 31 December 2007 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.



Mack & Co
Chartered Accountants
2nd Floor, 35 Havelock Street
West Perth WA 6005



N A Calder, Partner

JUNE 13 2008

Date

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

Communications Division WESTERN AUSTRALIA

BRANCH COMMITTEE OF MANAGEMENT OPERATING REPORT

This Operating Report records the activities of the Branch Committee of Management for the Western Australian Branch of the CEPU Communications Division for the financial year ended 31 March 2008; 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;
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- 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 CEPU Communications Division (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, 2008, the membership of the CEPU Communications Division (Western Australia) was 2116.

5 Employees of the Branch:

As at the 31 March 2008, the CEPU Communications Division (Western Australia) employed:-
Four (4) Full Time Employees and One (1) Part Time employee

6 Branch Committee of Management

The Executive of the union is also the Committee of Management. As at the 31st March 2008 the members of the Committee of Management were:

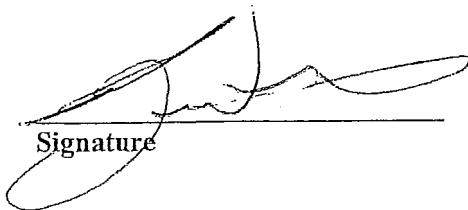
Telecommunications & Information Technology Industry Section

- | | | |
|-------------------------|-----------------------------------|-------------------------|
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Postal Industry Section

- | | | |
|-----------------------|--|-------------------------|
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| • Barry McVee | (Assistant Branch Secretary) | 01/08/2007 – 31/03/2008 |
| • Anthony Lee | (Branch Vice President) | 01/08/2007 – 31/03/2008 |
| • Patricia Hargrave | (Branch Vice President Affirmative Action) | 01/08/2007 – 31/03/08 |
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| • Andrew Mollatt | (Committee of Management Member) | 01/08/2007 – 31/03/2008 |

Bryan Watkins
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

Ref: FR2008/210-[128V-CWA]

Mr Bryan Watkins
Branch Secretary
CEPU Communications Division
Western Australian Communications Branch
196 Lord Street
PERTH WA 6000

Dear Mr Watkins

Re: Financial Return - year ending 31 March, 2008 - Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed reporting unit under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 March, 2008.

The legislative scheme set out in Chapter 8, Part 3 of the RAO Schedule is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members. A copy of the time-scale provisions is attached for your information.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. We recommend you and your accountant/auditor refer to the following documents on the Commission's website where a new site has been created dealing with:

- RAO Fact sheets - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.
- Financial Reporting Sample Documents - Sample Committee of Management's Statement, Designated Officer's Certificate and checklists for illustrative purposes.
- Registrar's Reporting Guidelines - The GPFR 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 Schedule and RAO Regulations

You can access these documents at: <http://www.airc.gov.au/registered/FR/information.htm>.

The Registry strongly encourages your organisation to lodge documents electronically by either:

- Sending an email with the documents attached to: riasydney@air.gov.au
- Sending the documents by fax to: (02) 9380 6990

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at riasydney@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
(02) 8374 6666
2 April, 2008

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
------------------------------------	-----

Prepare financial statements and Operating Report.
--

(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) The Designated Officer must sign and date the Committee of Management Statement which is then forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
---	-----

Within a reasonable time of having received the GPFR
(NB: Auditor's report must be dated on or after date of Committee of Management Statement)

Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report. 	/ /

(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,
or
(b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.

Present full report to:	
(a) General Meeting of Members - s266 (1),(2); or	/ /
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report in the Industrial Registry, together with the Designated Officer's certificate – s268 #	/ /
---	-----

Within 14 days of meeting

* The full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the certificate stating that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. A non-elected official is not allowed to sign the certificate.