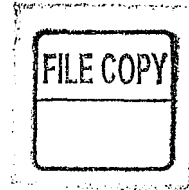




Australian Government
Australian Industrial Registry

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

Mr Peter Tighe
Divisional Secretary, Electrical, Energy and Services Division
CEPU
Suite 701, Level 7, 1 Rosebery Avenue
ROSEBERY NSW 2018



Dear Mr Tighe

Re: Lodgement of Financial Statements and Accounts – Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, Electrical Division – for year ending 31 December 2007 (FR2007/577)

I refer to the abovementioned financial statements which were lodged in the Registry on 2 February 2009.

The documents have been filed. However I draw your attention to the following:

On the Detailed Profit and Loss Statement (page 17) the item “Donations” shows as \$972,957. I therefore take this opportunity to remind you to lodge, if necessary, a separate statement under s237 of the RAO Schedule giving the prescribed particulars of any individual donation exceeding \$1,000.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'SK' or similar initials, written over a horizontal line.

Stephen Kellett
Statutory Services Branch

13 February 2009

29 January 2009

Mr Stephen Kellett
Statutory Services Branch
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
East Sydney NSW 2011

**Lodgement of Financial Statements and Accounts of the Electrical,
Energy & Services Division of the Communications, Electrical,
Electronic, Energy Information Postal Plumbing and Allied Services
Union of Australia (CEPU) year ending 31 December 2007**

Dear Stephen,

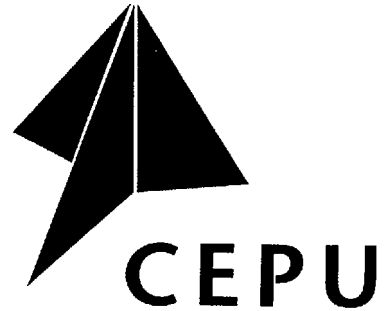
Pursuant to Section 268 Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule), please find attached the required financial reports and statements for the electrical division of the CEPU for the year ending the 31 December 2007.

If you have any queries in relation to the documents remitted, please contact the undersigned.

Yours faithfully,



Peter Tighe
NATIONAL SECRETARY



**COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION**

NATIONAL
OFFICE

Peter Tighe
National Secretary

Ed Husic
National President

Suite 701, Level 7
5 Rosebery Avenue
Rosebery
NSW 2018

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

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

I, Peter Tighe, National Secretary of the Communications, Electrical, Electronic, Energy Information Postal Plumbing and Allied Services Union of Australia, (CEPU) a prescribed designated officer, certify that the enclosed documents lodged, consisting of the general purpose financial report of the Electrical Division of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia for the year ended 31 December 2007, are copies of the documents provided to members on and from the:

11th of July 2008

and subsequently presented to a meeting in accordance with section 266 held on the:

11th of August 2008.

Peter Tighe
National Secretary

Dated: _____



**COMMUNICATION ELECTRICAL ELECTRONIC ENERGY INFORMATION
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA -
ELECTRICAL, ENERGY AND SERVICES DIVISION
ABN 60 429 406 804**

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

**COMMUNICATION ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES UNION OF AUSTRALIA - ELECTRICAL, ENERGY AND SERVICES DIVISION
ABN 60 429 406 804**

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OPERATING STATEMENT (continued)

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

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

- Implementation of the decisions of the Divisional Executive and Divisional Council.
- Implementation of the union's organising agenda, including direct assistance and strategic advice on particular industry or organising projects, the training and development of officials and assistance to branches.
- Industrial support including representation of member grievances, advice on legal and legislative matters, pursuing relevant changes to the conditions of eligibility rules of the Division, and responding to other unions' rules applications where they impact on membership of the CEPU.
- The administration of federal awards, the variation of awards and making applications to vary federal awards of the division.
- National media and communications to members and to the broader community via media releases in support of campaigns, video development, and targeted publications, including the national magazine ETU News.
- Developing nation policies on skills training, licensing, education of members and industrial relations law reforms.

The Divisional office has consulted with the ACTU on the development of policy on wages, redundancy and family leave. The national office has participated in ACTU policy committees in OH&S, VET, union education and superannuation.

The Divisional office has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to CEPU members, eg in submission to government inquiries, skilled career paths, skill shortages, quality and accreditation and workforce issues, occupational health and safety and electrical licensing.

2. The Electrical, Energy and Services Division's Financial Affairs

There were no significant changes to the Divisional office financial affairs over the financial reporting year. The majority of income to the Divisional Fund was via 12.5% of fees paid by members. Additional income was received from interest, reimbursements and fees recovered from directorships of union officers.

3. Right of Members to Resign.

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

OPERATING STATEMENT (continued)

4. Superannuation Trustees

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

5. Membership of the Union

There were 60,900 members of the union as at 31 December 2007.

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

As at 31 December 2007 the Electrical, Energy and Services Division employed 8 full time employees and 3 part-time employees with a total number of 9.5 employees on a fulltime equivalent basis.

7. Divisional Executive

The following persons were members of the Divisional Executive, during the year ending 31 December 2007.

Bernard Riordan	Divisional President
Richard Williams	Divisional Vice President
Dean Mighell	Divisional Vice President
Peter Tighe	Divisional Secretary
James MacFadyen	NSW Branch President
Gordon Abbot	Qld Branch President
Robert Geraghty	SA Branch Secretary
Les McLaughlin	WA Branch Organiser
Nicole Wells	Southern States Branch Organiser
Howard Worthing	Southern States Branch Organiser

8. Divisional Council

The following persons were members of the Divisional Council, during the year ending 31 December 2007.

Bernard Riordan	Divisional President
Richard Williams	Divisional Vice President
Dean Mighell	Divisional Vice President
Peter Tighe	Divisional Secretary
James MacFadyen	NSW Branch President
Neville Betts	NSW Branch Organiser
Kevin Harkins	Southern States Branch Assistant Secretary
John Doran	Southern States Branch President
Howard Worthing	Southern States Branch Organiser
Gordon Abbot	QLD Branch President
Stephen List	QLD Branch
Joe Fiteni	QLD Branch
Robert Geraghty	SA Branch Secretary
Robert Donnelly	SA Branch Organiser
Jason Harrison	SA Branch
Joe Fiala	WA Branch Organiser
Robert Manhood	WA Branch President
Les McLaughlan	WA Branch Organiser
Michael Brian	NSW Branch member
Nicole Wells	Southern State Branch


PETER TIGHE, DIVISIONAL SECRETARY

Dated this 10 day of JUNE 2008

**COMMUNICATION ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES UNION OF AUSTRALIA - ELECTRICAL, ENERGY AND SERVICES DIVISION
ABN 60 429 406 804**

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

	Notes	2007 \$	2006 \$
Revenue from ordinary activities	2	2,970,146	2,443,137
Employee benefits expense		(923,394)	(932,550)
Transport costs		(747)	(8,107)
Depreciation and amortisation expenses	3	(26,185)	(49,019)
Other expenses from ordinary activities		(1,881,496)	(1,670,323)
Borrowing costs expense	3	-	(354)
Profit from ordinary activities		<u>138,324</u>	<u>(217,216)</u>
Total changes in equity other than those resulting from transactions with owners as owners	10	<u>138,324</u>	<u>(217,216)</u>

The accompanying notes form part of these financial statements.

**COMMUNICATION ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES UNION OF AUSTRALIA - ELECTRICAL, ENERGY AND SERVICES DIVISION
ABN 60 429 406 804**

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

	Notes	2007 \$	2006 \$
CURRENT ASSETS			
Cash assets	4	2,093,534	1,858,357
Receivables	5	797,712	929,138
Other	6	<u>48,595</u>	<u>52,868</u>
TOTAL CURRENT ASSETS		<u>2,939,841</u>	<u>2,840,363</u>
NON-CURRENT ASSETS			
Property, plant and equipment	7	<u>113,883</u>	<u>102,139</u>
TOTAL NON-CURRENT ASSETS		<u>113,883</u>	<u>102,139</u>
TOTAL ASSETS		<u>3,053,724</u>	<u>2,942,502</u>
CURRENT LIABILITIES			
Payables	8	57,238	87,333
Provisions	9	<u>558,050</u>	<u>555,057</u>
TOTAL CURRENT LIABILITIES		<u>615,288</u>	<u>642,390</u>
TOTAL LIABILITIES		<u>615,288</u>	<u>642,390</u>
NET ASSETS		<u>2,438,436</u>	<u>2,300,112</u>
EQUITY			
Reserves	11	53,825	53,825
Retained profits	12	<u>2,384,611</u>	<u>2,246,287</u>
TOTAL EQUITY	10	<u>2,438,436</u>	<u>2,300,112</u>

The accompanying notes form part of these financial statements.

**COMMUNICATION ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES UNION OF AUSTRALIA - ELECTRICAL, ENERGY AND SERVICES DIVISION
ABN 60 429 406 804**

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

	Notes	2007 \$	2006 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts - Sustentation fees		1,839,936	1,793,054
Receipts - Membership Subscriptions		676,430	289,736
Receipts - Others		486,870	457,848
Payments to suppliers and employees		(2,820,406)	(2,558,355)
Interest received		<u>98,336</u>	<u>84,678</u>
Net cash provided by operating activities	15(b)	<u>281,166</u>	<u>66,963</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		39,545	7,705
Payment for property, plant and equipment		<u>(85,534)</u>	<u>(851)</u>
Net cash provided by/(used in) investing activities		<u>(45,989)</u>	<u>6,854</u>
Net increase in cash held		235,177	73,817
Cash at beginning of financial year		<u>1,858,357</u>	<u>1,784,540</u>
Cash at end of financial year	15 (a)	<u>2,093,534</u>	<u>1,858,357</u>

The accompanying notes form part of these financial statements.

COMMUNICATION ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES UNION OF AUSTRALIA - ELECTRICAL, ENERGY AND SERVICES DIVISION
ABN 60 429 406 804

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

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

The financial report is for the entity Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Electrical, Energy and Services Division as an individual entity. Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Electrical, Energy and Services Division is a company limited by guarantee, incorporated and domiciled in Australia.

The financial report has been prepared on an accruals basis and is based on historical costs. It does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

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

(a) Income Tax

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

(b) Property, Plant and Equipment

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

Plant and equipment

Plant and equipment is measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by the director to ensure it is not in excess of the recoverable amount from 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 present values in determining recoverable amounts.

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, are depreciated over their estimated useful lives to the company commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to a depreciation charge. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

(c) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the company are classified as finance leases. Finance leases are capitalised, recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values. Leased assets are depreciated on a straight line basis over their estimated useful lives where it is likely that the company will obtain ownership of the asset, or over the term of the lease. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives received under operating leases are recognised as a liability. Lease payments received reduced the liability.

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

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Employee Benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with benefits arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at the amounts expected to be paid when the liability is settled plus related on-costs. Other employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

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

(e) Cash

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

(f) Revenue

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

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

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

(g) Goods and Services Tax (GST)

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

(h) Comparative Figures

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

**COMMUNICATION ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES UNION OF AUSTRALIA - ELECTRICAL, ENERGY AND SERVICES DIVISION
ABN 60 429 406 804**

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

	Note	2007 \$	2006 \$
NOTE 2: REVENUE			
Operating activities			
- interest	2(a)	98,336	84,678
- member subscriptions		676,430	289,738
- sustentation fees		1,839,936	1,793,054
- other revenue		<u>355,444</u>	<u>275,667</u>
		<u><u>2,970,146</u></u>	<u><u>2,443,137</u></u>
(a) Interest from:			
- other persons		<u>98,336</u>	<u>84,678</u>
NOTE 3: PROFIT FROM ORDINARY ACTIVITIES			
Profit (losses) from ordinary activities has been determined after:			
(a) Expenses			
Borrowing costs:			
- other persons		<u>-</u>	<u>354</u>
Depreciation of non-current assets			
- Motor vehicles		11,139	14,717
- Office Equipment		4,631	15,314
- Other capital assets		<u>4,443</u>	<u>4,443</u>
Total Depreciation		<u>20,213</u>	<u>34,474</u>
Amortisation of non-current assets			
- leasehold improvements		<u>5,972</u>	<u>14,545</u>
Remuneration of the auditors for			
- audit or review services		<u>11,500</u>	<u>11,500</u>
Net loss on disposal of non-current assets			
- Property, plant and equipment		8,060	5,460
NOTE 4: CASH ASSETS			
Cash on hand		400	400
Cash at bank		<u>2,093,134</u>	<u>1,857,957</u>
		<u><u>2,093,534</u></u>	<u><u>1,858,357</u></u>
NOTE 5: RECEIVABLES			
CURRENT			
Trade debtors		<u>764,536</u>	<u>897,338</u>
Other debtors		<u>33,176</u>	<u>31,800</u>
		<u><u>797,712</u></u>	<u><u>929,138</u></u>

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

	Note	2007 \$	2006 \$
NOTE 6: OTHER ASSETS			
CURRENT			
Prepayments		<u>48,595</u>	<u>52,868</u>
NOTE 7: PROPERTY, PLANT AND EQUIPMENT			
LEASEHOLD IMPROVEMENTS			
At cost		77,727	72,727
Less accumulated amortisation		<u>(77,727)</u>	<u>(66,755)</u>
		<u>-</u>	<u>5,972</u>
Total land and buildings		<u>-</u>	<u>5,972</u>
PLANT AND EQUIPMENT			
(a) Motor vehicles			
At cost		73,186	74,686
Less accumulated depreciation		<u>(2,968)</u>	<u>(18,910)</u>
		<u>70,218</u>	<u>55,776</u>
(b) Furniture, fixtures and fittings			
At cost		140,526	128,178
Less accumulated depreciation		<u>(126,317)</u>	<u>(121,686)</u>
		<u>14,209</u>	<u>6,492</u>
(c) Other capital assets			
At cost		117,311	117,311
Less accumulated depreciation		<u>(87,855)</u>	<u>(83,412)</u>
		<u>29,456</u>	<u>33,899</u>
Total property, plant and equipment		<u>113,883</u>	<u>102,139</u>

(a) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year

	Leasehold improvements	Motor vehicles	Furniture, fixtures & fittings	Other capital assets
	\$	\$	\$	\$
2007				
Balance at the beginning of the year	5,972	55,776	6,492	33,899
Additions	-	73,186	12,348	-
Disposals	-	(47,605)	-	-
Depreciation expense	<u>(5,972)</u>	<u>(11,139)</u>	<u>(4,631)</u>	<u>(4,443)</u>
Carrying amount at end of year	<u>-</u>	<u>70,218</u>	<u>14,209</u>	<u>29,456</u>

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

	Total \$
2007	
Balance at the beginning of the year	102,139
Additions	85,534
Disposals	(47,605)
Depreciation expense	<u>(26,185)</u>
Carrying amount at end of year	<u><u>113,883</u></u>

NOTE 8: PAYABLES

CURRENT

Unsecured liabilities

Trade creditors	22,197	75,290
Sundry creditors and accruals	<u>35,041</u>	<u>12,043</u>
	<u><u>57,238</u></u>	<u><u>87,333</u></u>

NOTE 9: PROVISIONS

CURRENT

Employee benefits	9(a)	<u>558,050</u>	<u>555,057</u>
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(a) Aggregate employee benefits liability		<u>558,050</u>	<u>555,057</u>
---	--	----------------	----------------

NOTE 10: EQUITY

Total equity at the beginning of the financial year	2,300,112	2,517,328
Total changes in equity recognised in the statement of financial performance	<u>138,324</u>	<u>(217,216)</u>
Total equity at the reporting date	<u><u>2,438,436</u></u>	<u><u>2,300,112</u></u>

NOTE 11: RESERVES

Asset revaluation reserve	(a)	<u>53,825</u>	<u>53,825</u>
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(a) Asset Revaluation Reserve

The asset revaluation reserve records revaluations of non-current assets

NOTE 12: RETAINED PROFITS

Retained profits at the beginning of the financial year	2,246,287	2,463,503
Net profit (loss) attributable to members of the entity	<u>138,324</u>	<u>(217,216)</u>
Retained profits at the end of the financial year	<u><u>2,384,611</u></u>	<u><u>2,246,287</u></u>

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

NOTE 13: CAPITAL AND LEASING COMMITMENTS

(a) Operating lease commitments

Non-cancellable operating leases contracted for but not capitalised in the financial statements:

Payable

- not later than one year	13,599	74,117
- later than one year and not later than five years	-	13,599
	<u>13,599</u>	<u>87,716</u>

NOTE 14: RELATED PARTY TRANSACTIONS

(a) (a) The names of the people who held positions as Executive members during the year are :

Bernard Riordan	Divisional President
Richard Williams	Divisional Vice President
Peter Tighe	Divisional Secretary
Dean Mighell	Divisional Vice President
James MacFadyen	NSW Branch President
Gordon Abbot	QLD Branch President
Robert Geraghty	SA Branch Secretary
Les McLaughlin	WA Branch Organiser
Nicole Wells	Southern States Branch Organiser
Howard Worthing	Southern States Branch Organiser

(b) The names of the people who held positions as Council members during the year are:

Bernard Riordan	Divisional President
Richard Williams	Divisional Vice President
Peter Tighe	Divisional Secretary
Dean Mighell	Divisional Vice President
James MacFadyen	NSW Branch President
Neville Betts	NSW Branch Assistant Secretary
Kevin Harkins	Branch Assistant Secretary
John Doran	Southern States Branch President
Howard Worthing	Southern States Branch Organiser
Gordon Abbot	QLD Branch President
Stephen List	QLD Branch
Joe Fiteni	QLD Branch
Robert Geraghty	SA Branch Secretary
Robert Donnelly	SA Branch Organiser
Jason Harrison	SA Branch
Joe Fiala	WA Branch Organiser
Robert Manhood	WA Branch President
Les McLaughlan	WA Branch Organiser
Michael Brian	NSW Branch
Nicole Wells	Southern State Branch

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

NOTE 15: 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 on hand	400	400
Cash at bank	<u>2,093,134</u>	<u>1,857,957</u>
	<u><u>2,093,534</u></u>	<u><u>1,858,357</u></u>

(b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax

Profit (Loss) from ordinary activities after income tax	138,324	(217,216)
Non-cash flows in profit from ordinary activities		
Amortisation	5,972	14,545
Depreciation	20,213	34,474
Net (gain) / loss on disposal of property, plant and equipment	8,060	5,460
Changes in assets and liabilities		
Decrease in receivables	131,426	187,641
Decrease in other assets	4,273	4,204
Increase/(decrease) in payables	(30,095)	10,766
Increase in provisions	<u>2,993</u>	<u>27,089</u>
	<u><u>281,166</u></u>	<u><u>66,963</u></u>

NOTE 16: FINANCIAL INSTRUMENTS

(a) Interest Rate Risk

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

	Weighted Average Effective Interest Rate		Floating Interest Rate		Non Interest Bearing		Total	
	2007	2006	2007	2006	2007	2006	2007	2006
	%	%	\$	\$	\$	\$	\$	\$
Financial Assets:								
Cash	3.00	3.00	2,093,534	1,858,357	-	-	2,093,534	1,858,357
Receivables	-	-	-	-	846,307	982,006	846,307	982,006
Total Financial Assets			<u>2,093,534</u>	<u>1,858,357</u>	<u>846,307</u>	<u>982,006</u>	<u>2,939,841</u>	<u>2,840,363</u>
Financial Liabilities:								
Trade and sundry creditors	-	-	-	-	57,238	87,333	57,238	87,333
Total Financial Liabilities			<u>-</u>	<u>-</u>	<u>57,238</u>	<u>87,333</u>	<u>57,238</u>	<u>87,333</u>

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

NOTE 17: COMPANY DETAILS

The registered office of the company is:

Communication Electrical Electronic Energy Information Postal Plumbing
and Allied Services Union of Australia - Electrical, Energy and Services
Division

Level 7, 1 Rosebery Avenue
ROSEBERY NSW 2018

NOTE 18: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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

- (1) A member of the reporting unit, or a registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with the application made under subsection(1).

**COMMUNICATION ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES UNION OF AUSTRALIA - ELECTRICAL, ENERGY AND SERVICES DIVISION
ABN 60 429 406 804**

The committee of Management of Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – Electrical, Energy and Services Division (CEPU- Electrical, Energy and Services Division) passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 December 2007.

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Register;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the CEPU- Electrical Division for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the CEPU- Electrical, Energy and Services Division will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of the financial year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organization including the rules of a branch concerned; and
 - (ii) the financial affairs of the CEPU- Electrical, Energy and Services Division have been managed in accordance with the rules of the organization including the rules of branch concerned; and
 - (iii) the financial records of the CEPU- Electrical, Energy and Services Division have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisation) Regulations 2003; and
 - (iv) the financial records of the CEPU- Electrical, Energy and Services Division have been as far as practicable, in consistent manner to each of the other branches of the organization; and
 - (v) no information has been sought in any request of a member of the CEPU- Electrical, Energy and Services Division or a Registrar duly made under section 272 of Schedule 1B to the Workplace Relations Act 1996; and
 - (vi) no order have been made by the Industrial Registrar under section 273 of Schedule 1B to the Workplace Relations Act 1996.

For the National Executive



Peter Tighe

Dated this 10th day of July, 2008

**COMMUNICATION ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES UNION OF AUSTRALIA - ELECTRICAL, ENERGY AND SERVICES DIVISION
ABN 60 429 406 804**

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
COMMUNICATION ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES UNION OF AUSTRALIA - ELECTRICAL, ENERGY AND SERVICES DIVISION**

Scope

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

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

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

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

Audit Opinion

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

- (a) The Workplace Relations Act 1996, including:
 - (i) giving a true and fair view of the company's financial position as at 31 December 2007 and of its performance for the financial year ended on that date; and
 - (ii) complying with Accounting Standards in Australia and the Corporations Regulations 2001; and
- (b) other mandatory professional requirements in Australia.

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



Richard Charles Pinker
Partner

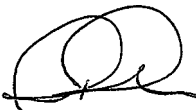
10 July 2008
Sydney NSW 2000

**COMMUNICATION ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES UNION OF AUSTRALIA - ELECTRICAL, ENERGY AND SERVICES DIVISION
ABN 60 429 406 804**

**DISCLAIMER TO THE MEMBERS OF
COMMUNICATION ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES UNION OF AUSTRALIA - ELECTRICAL, ENERGY AND SERVICES DIVISION**

The additional financial data presented on pages 16 - 17 is in accordance with the books and records of the company which have been subjected to the auditing procedures applied in our statutory audit of the company for the financial year ended 31 December 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 Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Electrical, Energy and Services Division) in respect of such data, including any errors of omissions therein however caused.

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



Richard Charles Pinker
Partner

10 July 2008
Sydney NSW 2000

**COMMUNICATION ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES UNION OF AUSTRALIA - ELECTRICAL, ENERGY AND SERVICES DIVISION
ABN 60 429 406 804**

PRIVATE INFORMATION FOR THE DIRECTOR ON THE 2007 FINANCIAL STATEMENTS

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

	2007 \$	2006 \$
INCOME		
Interest	98,336	84,678
Sustentation Fees	1,839,936	1,793,054
ETU News	75,922	91,545
Membership subscriptions	676,430	289,738
Other income	<u>279,522</u>	<u>184,122</u>
TOTAL INCOME	2,970,146	2,443,137
LESS EXPENSES		
Affiliation costs	176,570	144,951
Amortisation	5,972	14,545
Audit fees	11,500	11,500
Bank charges	4,279	2,211
Connect Field Officer	-	93,453
Computer expenses	13,603	64,414
CEPU - promotional expenses	12,004	4,585
Delivery costs	747	8,107
Depreciation	20,213	34,474
Donations	972,957	329,130
Entertainment expenses	3,345	3,288
ETU News	75,922	91,545
Fringe benefits	4,518	3,527
General expenses	12,388	75,134
Hire of plant and equipment	4,902	4,920
Holiday pay	(4,433)	15,471
Insurance	16,238	23,313
Interest paid	-	354
Legal costs	7,837	55,717
Long service leave	24,133	22,722
Loss on disposal/revaluation of non current assets	8,060	5,460
Meeting expenses	27,928	123,581
Motor vehicle expenses	8,265	8,150
Payroll tax	53,322	54,628
Postage	2,925	7,090
Printing and stationery	12,135	106,909
Retirement Allowances	16,302	15,383
Rent	115,911	120,409
Repairs and maintenance	984	1,913
Salaries and wages	716,858	715,108
Staff training and welfare	5,290	5,515
Subscriptions	43,881	52,368
Expenses carried forward	-	-

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

COMMUNICATION ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND
ALLIED SERVICES UNION OF AUSTRALIA - ELECTRICAL, ENERGY AND SERVICES DIVISION
ABN 60 429 406 804

PRIVATE INFORMATION FOR THE DIRECTOR ON THE 2007 FINANCIAL STATEMENTS

DETAILED PROFIT AND LOSS
FOR THE YEAR ENDED 31 DECEMBER 2007

	2007 \$	2006 \$
Expenses brought forward	-	-
Superannuation	123,706	115,580
Telephone	32,755	30,057
Travelling expenses	191,067	189,900
Training Officers expenses	<u>109,738</u>	<u>104,941</u>
TOTAL EXPENSES	<u>2,831,822</u>	<u>2,660,353</u>
OPERATING PROFIT/(LOSS)	<u>138,324</u>	<u>(217,216)</u>

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

TEECE, Steve

From: KELLETT, Stephen
Sent: Thursday, 22 January 2009 12:40 PM
To: TEECE, Steve
Subject: FW: Lodgement of Financial Statements Y/E: 31/12/07 FR2007/577

From: Jennifer Callaghan [mailto:jcallaghan@nat.cepunet.au]
Sent: Wednesday, 21 January 2009 4:52 PM
To: KELLETT, Stephen
Cc: Peter Tighe
Subject: Lodgement of Financial Statements Y/E: 31/12/07 FR2007/577

Dear Stephen,

Please be advised that the outstanding accounts for the CEPU Electrical, Energy & Services Division Year Ending 31/12/07 will be lodged as a matter of urgency with the registry. There are some final matters that require the National Secretary Peter Tighe to advise upon before they are lodged and he is currently on Annual Leave. I hope to have these accounts sent to the registry by the 30th of January 2009 and I apologise for the lateness of their lodgement. Please contact me if you there are any problems regarding the above. Thank you again.

Kind Regards,

Jennifer Callaghan
PA to Peter Tighe

CEPU National Office ♦ PO Box 380, Rosebery NSW 2018 ♦ Ph: 02 9663 3699 ♦ Fax: 02 9663 5599 ♦ www.cepunet.au

PENNA, Belinda

From: PENNA, Belinda
Sent: Monday, 20 October 2008 4:28 PM
To: 'jcallaghan@nat.cepun.asn.au'
Subject: Financial Statements and Accounts - CEPU Electrical Division

Dear Ms Callaghan,

I refer to our previous correspondence dated 21 January 2008 and 24 July 2008 in reference to the financial statements and accounts for the CEPU Electrical Division for the financial year ending 31 December 2007.

I am writing to you to request a progress report on these financial statements as they are now overdue to be lodged.

Could you please advise me what is the current position with the financial statements, and when lodgement of the documents in the Registry can be expected?

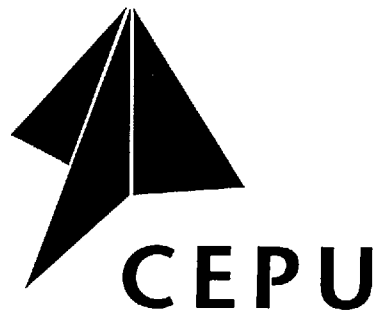
Thank you for your assistance in this matter.

Regards

Belinda Penna
NSW Registry Team

Australian Industrial Relations Commission
Level 8, Terrace Towers
80 William Street
East Sydney NSW 2011

Telephone: (02) 8374 6618
International: (612) 8374 6618
Facsimile: (02) 9380 6990
Email: belinda.penna@airc.gov.au



**COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION**

**NATIONAL
OFFICE**

Peter Tighe
National Secretary

Ed Husic
National President

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

Ph: (02) 9663 3699
Fax: (02) 9663 5599

Email:
jcallaghan@nat.cepu.asn.au

28 July 2008

Steve Teece
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

Re: FR2007/577

Dear Steve,

I write in regards to the Unions lodgement of financial statements for year ending 31 December 2007.

Unfortunately the Unions auditors have not yet finalised their audit of our statements and we have been in regular contact with them in an effort to expedite the delivery of these documents as we are aware of our reporting obligations.

We have been advised by them as of last Friday (25/07/08) that we would be receiving them today. We have at this time still not received them and I am hoping they will be delivered as of close of business today.

Please also be advised that upon receipt they will be put on to the Union website and are then to be presented to the Unions Divisional Council being held on the 11th – 13th August 2008.

I ask that you consider an extension in relation to the lodgement of these documents and apologise for the delay in our lodgement. Please contact either myself or my PA Jennifer Callaghan in regards to the above to advise us if this is acceptable.

Yours sincerely

Peter Tighe
National Secretary
CEPU

TEECE, Steve

From: Jennifer Callaghan [jcallaghan@nat.cepunet.au]
Sent: Monday, 28 July 2008 4:00 PM
To: TEECE, Steve
Subject: CEPU Financial Statements FR2007/577
Attachments: UO280708 AIR financial statements YE Dec 2007 late lodgement.DOC

Dear Steve,

Please find attached correspondence regarding our late lodgement of financial statements for year ending 31 December 2007. A hard copy has also been posted to your offices today.

Regards
Jennifer Callaghan
CEPU National Office

20/10/2008



Australian Government
Australian Industrial Registry

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

Ref: FR2007/577-[128V-ELE]

Mr Peter Tighe
Divisional Secretary
CEPU - Electrical, Energy and Services Division
PO Box 380
Rosebery NSW 2018

Dear Mr Tighe

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

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

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 31 December, 2007.

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

- the general purpose financial report (which includes the Committee of Management Statement);
- the auditor's report; and
- the operating report.

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

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

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **16 July, 2008.**

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

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

In the absence of lodgement of a copy of the full report, I request you state in writing by **12 August, 2008:**

- whether a Committee of Management Statement and an Operating Report have been prepared;
- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report;
- whether the full report has been provided to members, and if so, when;

¹ Schedule 1 of the Workplace Relations Act 1996

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

The full report when lodged must be accompanied by a Designated Officer's Certificate certifying that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

You can access 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

These documents can be accessed 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: orgs@air.gov.au
- Sending the documents by fax to: (03) 9655 0410

If you wish to discuss this letter, please contact me on (02) 8374 6507. In reply please quote: **FR2007/577**.

Yours sincerely



Steve Teece

E-mail: steve.teece@air.gov.au

24 July 2008



Australian Government
Australian Industrial Registry

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

Ref: FR2007/577-[128V-ELE]

Mr Peter Tighe
Divisional Secretary
CEPU - Electrical, Energy and Services Division
PO Box 380
Rosebery NSW 2018

Dear Mr Tighe

Financial Return - year ending 31 December, 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".

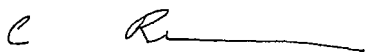
Extensions of Time

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

A handwritten signature in black ink, appearing to be 'C. R.', followed by a horizontal line extending to the right.

For Deputy Industrial Registrar...
21 January 2008

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*