



FAIR WORK
AUSTRALIA

12 July 2010

Ms Elizabeth Frankow
Office Manager, Tasmanian Electrical Branch
CEPU
105 New Town Road
NEW TOWN TAS 7008



Dear Ms Frankow

Re: Lodgment of Financial Statements and Accounts - Tasmanian Electrical Branch - for year ending 31 December 2009 (FR2009/10319)

Thank you for lodging the above financial statements and accounts which were received by Fair Work Australia on 5 July 2010. I also acknowledge receipt of the signed Secretary's Certificate on 12 July 2010.

The documents have been filed.

Yours respectfully,

Stephen Kellett

Fair Work Australia

KELLETT, Stephen

From: Lil Frankow [lf.cephu@bigpond.com]
Sent: Monday, 12 July 2010 12:58 PM
To: KELLETT, Stephen
Subject: CEPU

Attachments: img-7121255-0001.pdf



img-7121255-000
1.pdf (19 KB)

Hi Stephen,

As discussed please find attached the complete Certificate by Secretary.

If you have any queries please do not hesitate to contact me.

Kind Regards

Lill Frankow
Office Manager
CEPU Tasmanian Branch

P (03) 6278 2391
F (03) 6228 7557
E info@ceputas.com.au
W www.ceputas.com.au

Please note:

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-----Original Message-----

From: ApeosPort-II 3000 [mailto:cdtas@CEPU.asn.au]
Sent: Monday, 12 July 2010 12:56 PM
To: lf.cephu@bigpond.com
Subject: Scan Data from FX-APII3000

Number of Images: 1
Attachment File Type: PDF

Device Name: ApeosPort-II 3000
Device Location: CEPU 105 Newtown rd #23128

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

Certificate by State Secretary

I, Kevin Harkins, being the State Secretary of the Communications Electrical Electronic Energy Information Postal and Allied Services Union of Australia - Tasmanian Branch, certify:

- The documents lodged herewith are copies of the full report, referred to in s268 of Fair Work (Registered Organisations) Act 2009;
- The full report was provided to members on 11 MAY 10, and
- The full report was presented to State Council of the reporting unit on 1 JULY 2010 in accordance with Section 266 of the Fair Work (Registered Organisations) Act 2009.



State Secretary: _____

Kevin Harkins

Dated- 1 JULY 2010

02 July 2010



Fair Work Australia
GPO Box 1232M
HOBART TAS 7001



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

105 New Town Road
NEW TOWN TAS 7008
Ph: 03 6228 0098
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Web: www.ceputas.com.au
ABN: 18 172 840 055

To Fair Work Australia,

**Re: CEPU Tasmanian Branch – Communications Electrical Electronic
Energy Information Postal Plumbing and Allied Services Union of
Australia. Financial Report for year ended 31 December 2009.**

In respect to the above, please find enclosed full Report as required.

If you have any queries do not hesitate to contact Elizabeth Frankow on the
above contact details or via email info@ceputas.com.au

Regards

A handwritten signature in black ink, appearing to be 'Elizabeth Frankow', written over a horizontal line.

Elizabeth Frankow
Office Manager

Max Peck & Associates

ABN 40 322 767 816

Rendell W. Ridge B.Ec.

Accountant, Registered Union Auditor #161503

PO Box 680, Sandy Bay 7006

127 Bathurst Street, Hobart 7000

Telephone: 03 6234 9267

(M) 0419 588 575 Facsimile: 03 6231 4967

Email: rwwidge@maxpeckassoc.com

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIAN - TASMANIAN BRANCH
TRADING AS
CEPU TASMANIAN BRANCH**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2009

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

For the Year Ended 31 December 2009

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Operating Report

31 December 2009

Your committee presents its report on the union for the financial year ended 31 December 2009.

1. General information

a) Members of the Committee

In accordance with section 254 of the Fair Work Registered Organisation Act we advise that the names of those who have been members of the State Council of the Branch at any time during or since the end of, the year are:

Names	Appointed/Resigned
Kevin Harkins	Appointed on 1/11/2008
Nicole Wells	Appointed on 1/11/2008
Garry Laycock	Appointed on 1/11/2008
Kenneth Batge	Appointed on 1/11/2008
Mark McCall	Appointed on 3/07/2009
Todd Lambert	Appointed on 3/07/2009
Andy Williams	Appointed on 3/07/2009

All other members of the Committee of Management held office for the full year to date of this report unless otherwise stated.

(a) State Secretary

Kevin Harkins held the position of state secretary at the end of the financial year.

(b) Principal Activities

The principal activities of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch during the financial year were:

- Implementation of the decisions of the Branch Executive and Branch Council;
- Implementation of the union's organising agenda, including direct assistance and strategic advice on particular industry or site organising projects, the training and development of officials and assistance to branches on planning and resourcing campaigns;
- Industrial support including representation of individual member grievances, advice on legal and legislative matters, pursuing relevant changes to the conditions of eligibility rules of the union, and responding to other union's rules applications where they impact on membership of the CEPU - Tasmanian Branch;
- The administration of federal awards, the variation of awards following major test cases (such as living wage) and making applications to vary federal awards on behalf of branches;

(c) Principal Activities continued

Management of information technology and strategic membership systems designs to support organising;

- Media and communications to members and to the broader community via media releases in support of campaigns, video and film development, and targeted publications: and
- National bargaining in key industries and assistance to branches on bargaining by request.

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

Operating Report continued

There have been no significant changes in the nature of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch's principal activities during the financial year.

(d) 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 1996; namely by providing written notice addressed and delivered to the secretary of the branch, including via email.

(e) Trustee or director of trustee company of superannuation entity or exempt public sector superannuation scheme s254(2)(d)

No officers of the branch held positions of Trustee or director of trustee company of superannuation entity or exempt public sector superannuation scheme.

2. Business review

(a) Operating Results

The profit from ordinary activities after providing for income tax amounted to \$ 37,321.45.

(b) Review of operations

Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch (established 1 November 2008),

The reporting period is from 1 January 2009 to 31 December 2009.

Revenues from ordinary activities for the period were \$799,210, the major source being member subscriptions \$643,503.

Operating expenses for the period were \$761,889, the major item being employee benefits \$506,393.

The total number of members of the union at 31 December 2009 were 1,637.

As at 31 December 2009 the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch employed 5 full time employees.

(c) Other items

Significant Changes in State of Affairs

No significant changes in the union's state of affairs occurred during the financial year.

After balance day events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the union, the results of those operations or the state of affairs of the union in future financial years.

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

Operating Report continued

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 31 December 2009 has been received and can be found on page 6 of the financial report.

Rounding of amounts

Amounts in the financial statements and committee's report have been rounded to the nearest dollar

Signed in accordance with a resolution of the Committee of Management:

State Secretary: _____



Kevin Harkins

Dated this: 16 day of APRIL 2010

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

Statement by the Committee of Management

On the 21/4/2010 the executive committee of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch passed the following resolution in relation to the general purpose financial report for the year ended 31 December, 2009.

The Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch declares in relation to the GPFR that in its opinion;

1. The financial report and notes comply with the Australian Accounting Standards;
2. The financial report and notes comply with the reporting guidelines of the General Manager for the purposes of section 270 of the Fair Work (Registered Organisations) Act 2009;
3. The financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch for the financial year ended 31 December, 2009
4. There are reasonable grounds to believe that the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch will be able to pay its debts as and when they become due and payable; and
5. During the financial year ended 31 December, 2009 and since the end of the financial year:
 - Meetings of the Committee of Management were held in accordance with the rules of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch-;
 - The financial affairs of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch have been managed in accordance with the rules of the union:
 - The financial records of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009;
 - The financial records of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch have been kept, as far as practicable, in a consistent manner to each of the other branches of the national organisation-;
 - No information has been sought in any request of a member of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - Tasmanian Branch or a Registrar under section 272 of the Fair Work (Registered Organisations) Act 2009; and
 - No orders have been made by the Industrial Registrar under section 273 of the Fair Work (Registered Organisations) Act 2009

This declaration is made in accordance with a resolution of the Committee of Management.

Secretary: _____



Kevin Harkins.

Dated this 21 day of APRIL 2010

Max Peck & Associates ABN 40 322 767 816

Rendell W. Ridge B.Ec.

PO Box 680, Sandy Bay 7006

Telephone: 03 6234 9267

Accountant, Registered Company Auditor #161503

127 Bathurst Street, Hobart 7000

(M) 0419 588 575 Facsimile: 03 6231 4967

Email: rwwidge@maxpeckassoc.com

Auditor's Independence Declaration

To the Committee of Management of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – Tasmania Branch

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2009 there has been:

- i) no contravention of auditor independence requirements as set out in relevant Commonwealth legislation in relation to the audit; and
- ii) no contravention of any applicable code of professional conduct in relation to the audit.

Max Peck & Associates



Rendell Ridge

08 April 2010

Max Peck & Associates ABN 40 322 767 816

Rendell W. Ridge B.Ec.

PO Box 680, Sandy Bay 7006

Telephone: 03 6234 9267

Accountant, Registered Union Auditor #161503

127 Bathurst Street, Hobart 7000

(M) 0419 588 575 Facsimile: 03 6231 4967

Email: rwidge@maxpeckassoc.com

Independent audit report to members of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – Tasmania Branch

I have audited the general purpose financial report of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – Tasmania Branch ("the Union") which comprises the balance sheet as at 31 December 2009, and the income statement, statement of changes in equity, statement of cash flows, a summary of significant accounting policies, other explanatory notes and reports and statements required by legislation.

Committee of Management's responsibility for the financial report

The Union's Committee of Management is responsible for preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. These standards require that I 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 amounts and disclosures in the financial report. The procedures selected depend on my judgement concerning risk of material misstatement in the report, whether due to error or fraud.

I believe that audit evidence I obtained is sufficient and appropriate to provide a basis for my audit opinion.

Limitation of Scope

It is not practical to establish complete accounting control over cash received from all of the Union's activities. Verification therefore has been limited to receipt of funds recorded in the Union's financial records.

Independence

In conducting my audit, I have met appropriate independence requirements. I have given to the Committee of Management of the Union a written Auditor's Independence Declaration.

Audit Opinion

In my opinion, the general purpose financial report of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – Tasmania Branch presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia the financial position of the Union as at 31 December 2009 and the results of its operations and its cash flows for the year then ended.

Max Peck & Associates



Rendell Ridge
08 April 2010

Communications, Electrical, Electronic Energy, Information, Postal, Plumbing
and Allied Services Union of Australia - Tasmanian Branch
(Trading as CEPU Tasmanian Branch)

Income Statement
for year ended 31 December 2009

	2009	2008
Income		
Rental	46,935.30	7,335.00
Miscellaneous Income	5,594.61	4,057.00
Contribution Arising from Separation	0.00	913,009.00
Member Contributions	643,503.46	110,860.00
Protect Monthly Commissions	103,177.28	17,654.00
Total Income	799,210.65	1,052,915.00
Expenses		
Accounting, Audit Fees	6,226.29	
Affiliation Fees	8,565.46	
Bank Charges	5,470.18	
Computer Service Support Uniso	18,581.75	
Depreciation	40,613.00	4,903.00
Employment Expenses	425,767.75	86,560.00
Fringe Benefits Tax	6,323.00	
Insurance	9,626.25	
Meeting, Conferences	7,119.80	
Merchandise	20,208.50	
Motor Vehicles Expenses	26,632.88	
Newsletter	7,760.00	
Organiser Expenses	3,877.96	
Printing, Postage, Stationery	16,544.76	
Property Expenses	14,031.75	
Sponsorships, Awards	5,727.27	
Sundries	25,638.49	18,792.00
Superannuation	74,302.57	
Telephone, Website	20,889.83	
Travel, Accommodation	17,981.71	
Total Expenses	761,889.20	110,255.00
Net Surplus Attributable to Members	37,321.45	942,660.00

Communications, Electrical, Electronic Energy, Information, Postal, Plumbing
and Allied Services Union of Australia - Tasmanian Branch
(Trading as CEPU Tasmanian Branch)

Balance Sheet as at 31 December 2009

	2009	2008
Assets		
Current Assets		
Cash at Bank, On Hand	505,554.52	320,241.00
Accounts Receivable	4,945.41	105,891.00
Total Current Assets	510,499.93	426,132.00
Non-Current Assets		
Land	113,000.00	113,000.00
Buildings	447,000.00	447,000.00
Deduct Provision Depreciation	-13,038.00	-1,863.00
Motor Vehicles	86,278.00	86,278.00
Deduct Provision Depreciation	-17,728.00	-1,551.00
Furniture, Fixtures	31,681.54	31,682.00
Add purchases	2,375.00	
Deduct Provision Depreciation	-14,496.36	-1,489.00
Total Non-Current Assets	635,072.18	673,057.00
Total Assets	1,145,572.11	1,099,189.00
Liabilities		
Current Liabilities		
Creditors	55,444.23	54,057.00
Employee Payables (Super, Leave)	6,547.70	1,489.00
Total Current Liabilities	61,991.93	55,546.00
Non-Current Liabilities		
Employee Leave (Long Service)	3,599.00	983.00
Victoria ETU Loan	100,000.00	100,000.00
Total Long-Term Liabilities	103,599.00	100,983.00
Total Liabilities	165,590.93	156,529.00
Net Assets	979,981.18	942,660.00
Equity		
Retained Earnings	942,659.73	
Surplus for Year	37,321.45	942,660.00
Total Equity	979,981.18	942,660.00

Communications, Electrical, Electronic Energy, Information, Postal, Plumbing
and Allied Services Union of Australia - Tasmanian Branch
(Trading as CEPU Tasmanian Branch)

Statement of Change in Equity
for year ended 31 December 2009

	2009	2008
Retained Earnings brought forward	942,660	0
Current Year Earnings	37,321	942,660
Total Shareholders' Equity	\$979,981	\$942,660

Communications, Electrical, Electronic Energy, Information, Postal, Plumbing
and Allied Services Union of Australia - Tasmanian Branch
(Trading as CEPU Tasmanian Branch)

Statement of Cash Flows

	2009	2008
Cash Received from Operations		
Receipts from all sources	899,580	49,719
Interest received	577	291
Suppliers and employees	-712,468	-9,346
Cash Surplus from Operations	187,689	40,664
Cash from financing activities		
Proceeds from borrowings	0	100,000
Cash from financing activities	0	100,000
Cash from (- used in) investing activities		
Disposal (- purchase) of assets	-2,375	-13,500
Cash deficit from Investing activities	-2,375	-13,500
Net cash for the year	185,314	127,164
Cash contributions from separation of Tasmanian Branch	0	193,077
Balance at start of year	320,241	0
Balance at end of year	\$505,555	\$320,241
Made up by:		
Bank	505,555	320,241
	\$505,555	\$320,241

Result for Year is reconciled to cash surplus from operations as follows:

Profit for the Year	37,321	942,660
Changes in non-cash items		
Depreciation	40,613	4,903
Gain on Disposal of Assets	0	544
Contribution from separation of Tasmania Branch	0	-913,009
Employee entitlements	7,675	2,472
Receivables	100,693	-109,931
Payables	1,387	113,025
Cash Surplus from Operations	\$187,689	\$40,664

1 Summary of Significant Accounting Policies

(a) Basis of Preparation

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Fair Work (Registered Organisations) Act 2009, except for AASB 124 (the effective commencement date is 01 January 2011).

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below. They have been consistently applied unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

(b) Comparatives

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

(c) Property, Plant and Equipment

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

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 periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings. It is the policy of the economic entity to have an independent valuation every three years, with annual appraisals being made by the committee of management.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

Depreciation

Buildings are depreciated on a straight-line basis over the asset's useful life to the union commencing from the time the asset is held ready for use. All other fixed assets excluding freehold land are depreciated on a diminishing value basis over their useful life to the union commencing from the time the asset is held ready for use.

**Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services
Union of Australia - Tasmanian Branch**

Notes to the Financial Statements

Year Ended 31 December 2009

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

Class of Fixed Asset	Depreciation Rate
Buildings	2.5%
Motor Vehicles	18.75%
Office Equipment	15%
Computer Equipment	37.5%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the balance sheet.

(g) Employee Benefits

Provision is made for the union's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at present value of the estimated future cash outflows to be made for those benefits.

(h) Revenue and Other Income

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

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

(i) 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 the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

2 Internal arrangements between Electrical and Plumbing Divisions

The state Electrical Division attends to membership and administration functions of the state Plumbing Division. All plumbing member contributions are collected, processed and recorded by the Electrical Division and figures for both divisions are included in this financial report. Contributions from electrical and plumbing division members were not separately recorded in 2009. It is estimated that \$59,000 was received on behalf of plumbing members. All administration costs relate to both divisions.

3 Section 272 Information to be provided to members or General Manager

The following information is required to be specifically reported in the financial report under section 272 (5) of the Fair Work (Registered Organisations) Act 2009:

(1) A member of a reporting unit, or the General Manager, 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.

Union of Australia - Tasmanian Branch

Notes to the Financial Statements

Year Ended 31 December 2009

(2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.

(3) A reporting unit must comply with an application made under subsection (1).

4 Related entity transactions

The following transactions are reported under section 253:

Receipts:	From ETU Victoria: memberships collected for CEPU Tas	201,699
Payments:	To CEPU Communications Division: office rent	18,118
	To CEPU National: Tas. Wages reimbursement	191,443
	To ETU Victoria: reimbursement 2008 expenditure	32,433
	To Unions Tasmania: affiliation fees	3,645

5 Payments to political party

ALP (Tasmania Branch): affiliation fees	7,936
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6 Fund transfers

Transfers in/out of funds:

Transfer into DM&T Fund:	40,000
Payments from DM&T Fund	- 5,000
Transfer into CEPU #2 Fund:	10,000
Payments from CEPU #2 Fund	- 3,547

7 Union Details

The registered office of the union is 105 New Town Road, NEW TOWN, TASMANIA 7008

13 January 2010

Mr Kevin Harkins
Secretary, Tasmanian Branch, Electrical Energy & Services Division.
CEPU
105 New Town Road
NEW TOWN TAS 7008



Fair Work
Australia

Dear Mr Harkins

**Lodgment of Financial Statements and Accounts – CEPU -
Tasmanian Branch (Electrical, Energy & Services Division) - for year ended 31 December 2009
(FR2009/10319)**

The financial year of the Tasmanian Divisional Branch has recently ended. This is a courtesy letter to remind you of the obligation to prepare the reporting unit's financial documents and to lodge audited financial accounts and statements with Fair Work Australia within the prescribed time frame unless a 1 month extension or an application for a certificate of exemption under the *Fair Work (Registered Organisations) Act 2009* ('the RO Act') is applied for and granted.

The documents you must lodge include:

(i) A general purpose financial report [see section 253(2)]; (ii) A Committee of Management statement (see the General Manager's Reporting Guidelines); (iii) An operating report [see section 254(2)]; (iv) An auditor's report [see sections 257(5) to 257(11)]; and (v) A certificate of the *secretary or other designated officer* [see section 268(c)].

I draw your particular attention to

- (a) s237 which requires you to prepare and lodge a separate statement providing the prescribed particulars of any loan, grant or donation made during the year which exceeds \$1,000;
- (b) s265(5) which requires you to publish or otherwise provide your members with completed/signed copies of the audited accounts, report and statements before final presentation and lodgment; and
- (c) s266 which requires you to present the completed documents to an eligible meeting(s) (either of the members or of the committee, whichever applies). Note that this meeting (or series of meetings) is distinct from any initial committee meeting convened to prepare, sign or otherwise approve pre-audited documents.

Relevant references may be found at <http://www.fwa.gov.au/index.cfm?pagename=regorgsfrguidelines> and <http://www.fwa.gov.au/index.cfm?pagename=legislationfwroact>. If you are in any doubt as to the requirements or wish to clarify any aspect of the relevant legislation, or anticipate any difficulty in complying with the requirements, do not hesitate to contact Fair Work Australia.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

Fair Work Australia
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EAST SYDNEY NSW 2011

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