



## AUSTRALIAN INDUSTRIAL REGISTRY

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

**Ref: FR2004/232-[128V-PQLD]**

Mr Jorgen Gullestrup  
Branch Secretary  
Queensland Divisional Branch  
CEPU Plumbing Division  
PO BOX 3596  
SOUTH BRISBANE QLD 4101

Dear Mr Gullestrup

**Re: Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied  
Services Union of Australia - Plumbing Division - Queensland Divisional Branch  
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 March, 2004.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 March, 2004. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 31 March, 2004 has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

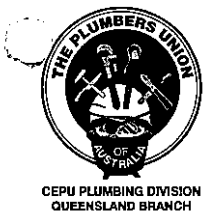
Please note that a branch of an organisation may be exempted from the accounting, auditing and reporting obligations in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna

E-mail: belinda.penna@air.gov.au  
2 April, 2004



## CEPU PLUMBING DIVISION

QUEENSLAND BRANCH  
A.B.N. 51 918 867 235

**JORGEN GULLESTRUP**  
Branch Secretary

Postal Address  
PO Box 3596, South Brisbane 4101

41 Peel St, South Brisbane 4101

Ph: 07 3844 8433  
Fax: 07 3844 8233

JG:db

19 July, 2004.

The Industrial Registrar's Office  
P.O. Box 5795  
CENTRAL PLAZA BRISBANE 4001.



Dear Sir,

Please find enclosed a copy of the 2003/2004 Balance Sheet of the above mentioned Union, which has been prepared in accordance with the relevant Federal Legislation and presented to a Committee Meeting on the 25 May, 2004 and forwarded to all members via Journal on 9 June, 2004 and has been presented to the Annual General Meeting on the 29 June, 2004 which adopted the Balance Sheet..

Also, we advise that as at 31 March, 2004 the membership of the Union was 2575.

We would appreciate your acknowledgment of receipt of this Balance Sheet at your earliest convenience.

Yours faithfully,

  
**JORGEN GULLESTRUP**  
STATE SECRETARY.



**COMMUNICATIONS ELECTRICAL ELECTRONIC  
ENERGY INFORMATION POSTAL PLUMBING  
AND ALLIED SERVICES UNION OF AUSTRALIA**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2004**

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION**  
**POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**STATEMENT OF INCOME & EXPENDITURE**  
**For The Year Ended 31 March 2004**

	2004	2003
	\$	\$
<b><u>INCOME</u></b>		
INCOME FROM MEMBERS		
Contributions	519 469	527 107
Branch Levy	137 262	50 474
Entrance Fees	3 282	3 920
Defence Levy	<u>2 150</u>	<u>25 699</u>
TOTAL INCOME FROM MEMBERS	662 163	607 200
OTHER INCOME		
Interest Received	6 368	4 044
Meeting Attendance	35 584	30 724
Sundry Income	6 672	49 228
Funeral Benefits Received	49 000	19 000
Funeral Benefits Paid	(49 000)	(19 000)
Training Grant Income	109 896	216 981
Training Grant Expenses	(63 399)	(117 717)
Profit/(Loss) on Sale of Non-Current Assets	<u>(5 272)</u>	<u>(450)</u>
TOTAL OTHER INCOME	<u>89 849</u>	<u>182 810</u>
<b>TOTAL INCOME</b>	<b><u>752 012</u></b>	<b><u>790 010</u></b>
<b><u>EXPENDITURE</u></b>		
Affiliations	14 021	16 888
Federal Office Contributions	51 944	55 143
Industrial Campaign Expenses	3 880	3 760
Industrial Support	11 923	-
Wages – Officials	234 790	250 024
Wages – Staff	118 757	112 960
BERT	-	2 915
Superannuation – Officials	25 281	29 092
Superannuation – Staff	10 560	10 543
Workcover	1 315	1 506
Holiday Pay Provided – Officials	3 441	302
Holiday Pay Provided – Staff	(301)	1 226
Long Service Leave & Retirement Allowance – Officials	15 908	10 009
Long Service Leave & Retirement Allowance – Staff	25 578	2 457
Audit Fees	14 405	7 355

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION**  
**POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**STATEMENT OF INCOME & EXPENDITURE**  
**For The Year Ended 31 March 2004**

	2004 \$	2003 \$
<b><u>EXPENDITURE</u></b> (Cont'd)		
Donations	1 000	2 775
Legal Fees	7 155	2 601
Motor Vehicle Running Expenses	21 567	21 534
Motor Vehicle Fringe Benefits Tax	4 273	2 304
Motor Vehicle Depreciation	14 001	14 568
Promotions	5 476	5 808
Tolls, Parking, Taxis	1 812	2 859
Telephone	28 517	28 266
Administration Expenses:		
Printing & Stationery	17 162	19 708
Newsletter	6 553	36 667
Postage	10 595	10 068
Cleaning	3 600	1 860
Photocopying	1 322	1 206
Insurance	7 732	6 673
Amenities	2 025	1 664
Uniforms	1 616	1 570
Equipment Maintenance	8 271	7 435
Building Maintenance	12 184	11 673
Computer Expenses	8 217	15 517
Staff Training	829	3 170
Organisers Expenses		
Overnight Allowance	3 605	2 431
Airmiles and Accommodation	5 557	6 259
Meetings Expenses	8 410	8 749
Subscriptions	1 362	2 094
Bank Charges	6 925	6 810
Lodgement Fees	33	-
Interest Paid	2 029	5 911
Sundry Expenses	9 977	3 609
Depreciation – Furniture & Equipment	<u>2 953</u>	<u>2 710</u>
<b>TOTAL EXPENDITURE</b>	<b><u>736 260</u></b>	<b><u>740 679</u></b>
 <b>NET SURPLUS/ (DEFICIT) FOR THE YEAR</b>	 <b><u>15 752</u></b>	 <b><u>49 331</u></b>

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION**  
**POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**BALANCE SHEET**  
**As at 31 March 2004**

	NOTES	2004 \$	2003 \$
<b><u>ASSETS</u></b>			
<b><u>CURRENT ASSETS</u></b>			
Cash on Hand		1 100	600
Cash at Bank	3	292 026	292 568
Other Debtors		<u>8 123</u>	<u>9 106</u>
TOTAL CURRENT ASSETS		301 249	302 274
<b><u>NON-CURRENT ASSETS</u></b>			
Property, Plant & Equipment	4	<u>534 018</u>	<u>527 897</u>
<b>TOTAL ASSETS</b>		<b><u>835 267</u></b>	<b><u>830 171</u></b>
<b><u>LIABILITIES</u></b>			
<b><u>CURRENT LIABILITIES</u></b>			
Federal Office – Contributions		157 602	234 757
Other Creditors and Accrued Expenses		70 061	42 360
Provision for Holiday Pay		23 441	20 301
Provision for Long Service Leave & Retiring Allowance		98	014
		56 528	
Loan from CEPU Other Divisions	5	10 400	10 400
Unexpended Grant Income		2 543	-
Members Wages Collected		<u>2 746</u>	<u>2 746</u>
TOTAL CURRENT LIABILITIES		364 807	367 092
<b><u>NON-CURRENT LIABILITIES</u></b>			
Loan from CEPU Other Divisions	5	<u>5 763</u>	<u>14 134</u>
<b>TOTAL LIABILITIES</b>		<b><u>370 570</u></b>	<b><u>381 226</u></b>
<b>NET ASSETS</b>		<b><u>464 697</u></b>	<b><u>448 945</u></b>
<b>ACCUMULATED FUNDS</b>	6	<b><u>464 697</u></b>	<b><u>448 945</u></b>

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION  
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 March 2004**

**1. ACCOUNTING POLICIES**

The financial statements are a special purpose financial report prepared in order to satisfy the accounts preparation requirements of the Workplace Relations Act 1996. The Committee of Management has determined that the Union is not a reporting entity. The statements are prepared on an accruals basis. In accordance with generally accepted principles of organization, membership contributions are accounted for on a cash receipt basis. Otherwise, the accounts are prepared under the historical cost convention.

The statements have been prepared in accordance with the requirements of the Workplace Relations Act 1996 and the following applicable Accounting Standards and other mandatory professional reporting requirements:

AASB 1025 Application of Reporting Entity Concept and Other Amendments

No other applicable Accounting Standards or other mandatory professional reporting requirements have been applied.

In particular:

- (a) The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the price of specific assets other than as disclosed in these financial statements.
- (b) Plant and equipment are included at cost. All assets are depreciated over their useful lives. The Unions Peel Street property is valued in accordance with an independent valuation carried out on 13 February 2002. No depreciation has been charged against the Peel Street property during the year ended 31 March 2004.
- (c) No provision for income tax is necessary as Trade Unions are exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.
- (d) Long service leave and retiring allowance accrued to officials up to 30 June 1999 is taken up in the books of the Federal Office. Long service leave and retiring allowance accrued to officials from 1 July 1999 is taken up in the books of the Queensland Branch.
- (e) As a sponsor of the BERT Fund the Union may receive distributions of income from the Fund. In accordance with the Sponsors Deed all distributions must be loaned back to the Fund until they are expended on welfare or related assistance as agreed upon by the Sponsors. The distributions from the Fund and welfare assistance paid from the loan account are not shown as income or expenditure of the Union as the Union has no control over the funds nor are the funds available for Union purposes.

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION**  
**POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 March 2004**

**2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274 which reads as follows:

- (1) A members of an organization, or a Registrar, may apply to the organization for specified prescribed information in relation to the organization.
- (2) An organization shall, on application made under Sub-Section (1) by a member of an organization of a Registrar, make the specified information available to the members or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under Sub-Section (1) at the request of a member of the organization concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

**3. CASH AT BANK**

	2004 \$	2003 \$
General Fund Cheque Account	98 779	119 145
Training Cheque Accounts	-	17 544
Members Wages Account	2 856	2 850
General Investment Cash Mgt Call Account	-	22 043
Members Equity Account	76 158	-
Term Deposit	<u>114 233</u>	<u>130 986</u>
	<u>292 026</u>	<u>292 568</u>



**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION  
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
For the Year Ended 31 March 2004**

**4. PROPERTY, PLANT AND EQUIPMENT**

	<b>2004</b>	<b>2003</b>
	<b>\$</b>	<b>\$</b>
Peel Street Property – at independent valuation	461 421	461 421
Office Equipment at cost	88 631	88 646
Accumulated Depreciation	(77 111)	(76 346)
Motor Vehicles at cost	96 249	84 100
Accumulated Depreciation	<u>(35 172)</u>	<u>(29 924)</u>
	<b><u>534 018</u></b>	<b><u>527 897</u></b>

**5. LOAN FROM CEPU OTHER DIVISIONS**

Current liability	10 400	10 400
Non-current liability	<u>5 763</u>	<u>14 134</u>
	<b><u>16 163</u></b>	<b><u>24 534</u></b>

**6. ACCUMULATED FUNDS**

Accumulated Funds at Start of Year	292 879	243 548
Surplus/(Deficit) For Year	15 752	49 331
Property Revaluation Reserve	<u>156 066</u>	<u>156 066</u>
Accumulated Funds at End of Year	<b><u>464 697</u></b>	<b><u>448 945</u></b>

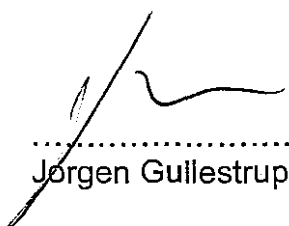
**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION  
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**ACCOUNTING OFFICER'S CERTIFICATE**

I, Jorgen Gullestrup, being the Officer responsible for keeping the accounting records of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Serviced Union of Australia, certify that as at 31 March 2004, the number of members of the Union was 2,575.

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the Union as at 31 March 2004;
- (ii) A record has been kept of all moneys paid by, or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the Union;
- (iii) Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union;
- (iv) With regards to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (v) No loans or other financial benefits, other than remuneration in respect of their full time employment with the Union, were made to persons holding office in the Union; and
- (vi) The register of members of the Union was maintained in accordance with the Workplace Relations Act, 1996.

  
.....  
Jorgen Gullestrup

30.6., 2004

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION  
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We, Jorgen Gullestrup and Trevor Seehusen being two members of the committee of management of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia, do state on behalf of the committee, and in accordance with a resolution passed by the committee that –

- (i) In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Union as at 31 March, 2004;
- (ii) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 March 2004, in accordance with the Rules of the Union;
- (iii) To the knowledge of any members of the Committee, there have been no instances where records of the Union or other documents (not being documents containing information made available to a member of the Union under sub-section 274 (2) of the Workplace Relations Act, 1996) or copies of those records or documents, or copies of the rules of the Union have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto or the rules of the Union; and
- (iv) The Union has complied with sub-section 279 (1) and (6) of the Act in relation to the financial accounts in respect of the year ended 31 March 2003 and of the Auditors' Report thereon.



.....  
Jorgen Gullestrup

30-6- , 2004



.....  
Trevor Seehusen

30th June, 2004

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**INDEPENDENT AUDIT REPORT**

To the members of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia.

**Scope**

We have audited the financial accounts of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia for the year ended 31 March 2004 as set out on pages 1 to 8. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial accounts are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia which is consistent with our understanding of its financial position and the results of its operations.

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

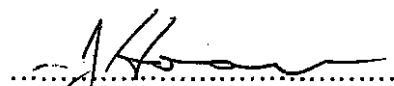
**Audit Opinion**

We have received all the information and explanations we required for the purposes of our audit.

In our opinion:

- (i) There were kept by the Union in respect of the year under review, satisfactory accounting records detailing the sources and nature of the income of the union (including income from members) and the nature and purposes of expenditure; and
- (ii) The attached accounts and statement, including the Certificates of the Committee of Management and the Accounting Officer, are prepared in accordance with Section 273 of the Workplace Relations Act, 1996. The accounts set out on pages 1 to 8 have been prepared from the accounting records of the Union and are properly drawn up so as to give a true and fair view of:
  - (a) The financial affairs of the Union as at 31 March 2004 and
  - (b) The income and expenditure and surplus of the union for the year ended on that date.

and are in accordance with Statement of Accounting Concepts and applicable accounting standards.

  
.....  
Norman J Hoare  
Registered Company Auditor  
Morris & Batzloff  
Chartered Accountants

30 - 6 - , 2004

**COMMUNICATIONS ELECTRICAL ELECTRONIC  
ENERGY INFORMATION POSTAL PLUMBING  
AND ALLIED SERVICES UNION OF AUSTRALIA**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2004**

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION**  
**POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**STATEMENT OF INCOME & EXPENDITURE**  
**For The Year Ended 31 March 2004**

	2004 \$	2003 \$
<b><u>INCOME</u></b>		
INCOME FROM MEMBERS		
Contributions	519 469	527 107
Branch Levy	137 262	50 474
Entrance Fees	3 282	3 920
Defence Levy	<u>2 150</u>	<u>25 699</u>
TOTAL INCOME FROM MEMBERS	662 163	607 200
OTHER INCOME		
Interest Received	6 368	4 044
Meeting Attendance	35 584	30 724
Sundry Income	6 672	49 228
Funeral Benefits Received	49 000	19 000
Funeral Benefits Paid	(49 000)	(19 000)
Training Grant Income	109 896	216 981
Training Grant Expenses	(63 399)	(117 717)
Profit/(Loss) on Sale of Non-Current Assets	<u>(5 272)</u>	<u>(450)</u>
TOTAL OTHER INCOME	<u>89 849</u>	<u>182 810</u>
<b>TOTAL INCOME</b>	<b><u>752 012</u></b>	<b><u>790 010</u></b>
<b><u>EXPENDITURE</u></b>		
Affiliations	14 021	16 888
Federal Office Contributions	51 944	55 143
Industrial Campaign Expenses	3 880	3 760
Industrial Support	11 923	-
Wages – Officials	234 790	250 024
Wages – Staff	118 757	112 960
BERT	-	2 915
Superannuation – Officials	25 281	29 092
Superannuation – Staff	10 560	10 543
Workcover	1 315	1 506
Holiday Pay Provided – Officials	3 441	302
Holiday Pay Provided – Staff	(301)	1 226
Long Service Leave & Retirement Allowance – Officials	15 908	10 009
Long Service Leave & Retirement Allowance – Staff	25 578	2 457
Audit Fees	14 405	7 355

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION**  
**POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**STATEMENT OF INCOME & EXPENDITURE**  
**For The Year Ended 31 March 2004**

	2004 \$	2003 \$
<b><u>EXPENDITURE</u></b> (Cont'd)		
Donations	1 000	2 775
Legal Fees	7 155	2 601
Motor Vehicle Running Expenses	21 567	21 534
Motor Vehicle Fringe Benefits Tax	4 273	2 304
Motor Vehicle Depreciation	14 001	14 568
Promotions	5 476	5 808
Tolls, Parking, Taxis	1 812	2 859
Telephone	28 517	28 266
Administration Expenses:		
Printing & Stationery	17 162	19 708
Newsletter	6 553	36 667
Postage	10 595	10 068
Cleaning	3 600	1 860
Photocopying	1 322	1 206
Insurance	7 732	6 673
Amenities	2 025	1 664
Uniforms	1 616	1 570
Equipment Maintenance	8 271	7 435
Building Maintenance	12 184	11 673
Computer Expenses	8 217	15 517
Staff Training	829	3 170
Organisers Expenses		
Overnight Allowance	3 605	2 431
Airfares and Accommodation	5 557	6 259
Meetings Expenses	8 410	8 749
Subscriptions	1 362	2 094
Bank Charges	6 925	6 810
Lodgement Fees	33	-
Interest Paid	2 029	5 911
Sundry Expenses	9 977	3 609
Depreciation – Furniture & Equipment	<u>2 953</u>	<u>2 710</u>
<b>TOTAL EXPENDITURE</b>	<b><u>736 260</u></b>	<b><u>740 679</u></b>
 <b>NET SURPLUS/ (DEFICIT) FOR THE YEAR</b>	 <b><u>15 752</u></b>	 <b><u>49 331</u></b>

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION  
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**BALANCE SHEET  
As at 31 March 2004**

	NOTES	2004 \$	2003 \$
<b><u>ASSETS</u></b>			
<b><u>CURRENT ASSETS</u></b>			
Cash on Hand		1 100	600
Cash at Bank	3	292 026	292 568
Other Debtors		<u>8 123</u>	<u>9 106</u>
TOTAL CURRENT ASSETS		301 249	302 274
<b><u>NON-CURRENT ASSETS</u></b>			
Property, Plant & Equipment	4	<u>534 018</u>	<u>527 897</u>
<b>TOTAL ASSETS</b>		<b><u>835 267</u></b>	<b><u>830 171</u></b>
<b><u>LIABILITIES</u></b>			
<b><u>CURRENT LIABILITIES</u></b>			
Federal Office – Contributions		157 602	234 757
Other Creditors and Accrued Expenses		70 061	42 360
Provision for Holiday Pay		23 441	20 301
Provision for Long Service Leave & Retiring Allowance		98	014
	56 528		
Loan from CEPU Other Divisions	5	10 400	10 400
Unexpended Grant Income		2 543	-
Members Wages Collected		<u>2 746</u>	<u>2 746</u>
TOTAL CURRENT LIABILITIES		364 807	367 092
<b><u>NON-CURRENT LIABILITIES</u></b>			
Loan from CEPU Other Divisions	5	<u>5 763</u>	<u>14 134</u>
<b>TOTAL LIABILITIES</b>		<b><u>370 570</u></b>	<b><u>381 226</u></b>
<b>NET ASSETS</b>		<b><u>464 697</u></b>	<b><u>448 945</u></b>
<b>ACCUMULATED FUNDS</b>	6	<b><u>464 697</u></b>	<b><u>448 945</u></b>



**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION  
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
For the Year Ended 31 March 2004**

**1. ACCOUNTING POLICIES**

The financial statements are a special purpose financial report prepared in order to satisfy the accounts preparation requirements of the Workplace Relations Act 1996. The Committee of Management has determined that the Union is not a reporting entity. The statements are prepared on an accruals basis. In accordance with generally accepted principles of organization, membership contributions are accounted for on a cash receipt basis. Otherwise, the accounts are prepared under the historical cost convention.

The statements have been prepared in accordance with the requirements of the Workplace Relations Act 1996 and the following applicable Accounting Standards and other mandatory professional reporting requirements:

AASB 1025 Application of Reporting Entity Concept and Other Amendments

No other applicable Accounting Standards or other mandatory professional reporting requirements have been applied.

In particular:

- (a) The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the price of specific assets other than as disclosed in these financial statements.
- (b) Plant and equipment are included at cost. All assets are depreciated over their useful lives. The Unions Peel Street property is valued in accordance with an independent valuation carried out on 13 February 2002. No depreciation has been charged against the Peel Street property during the year ended 31 March 2004.
- (c) No provision for income tax is necessary as Trade Unions are exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.
- (d) Long service leave and retiring allowance accrued to officials up to 30 June 1999 is taken up in the books of the Federal Office. Long service leave and retiring allowance accrued to officials from 1 July 1999 is taken up in the books of the Queensland Branch.
- (e) As a sponsor of the BERT Fund the Union may receive distributions of income from the Fund. In accordance with the Sponsors Deed all distributions must be loaned back to the Fund until they are expended on welfare or related assistance as agreed upon by the Sponsors. The distributions from the Fund and welfare assistance paid from the loan account are not shown as income or expenditure of the Union as the Union has no control over the funds nor are the funds available for Union purposes.

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION**  
**POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 March 2004**

**2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274 which reads as follows:

- (1) A members of an organization, or a Registrar, may apply to the organization for specified prescribed information in relation to the organization.
- (2) An organization shall, on application made under Sub-Section (1) by a member of an organization of a Registrar, make the specified information available to the members or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under Sub-Section (1) at the request of a member of the organization concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

**3. CASH AT BANK**

	2004 \$	2003 \$
General Fund Cheque Account	98 779	119 145
Training Cheque Accounts	-	17 544
Members Wages Account	2 856	2 850
General Investment Cash Mgt Call Account	-	22 043
Members Equity Account	76 158	-
Term Deposit	<u>114 233</u>	<u>130 986</u>
	<u><b>292 026</b></u>	<u><b>292 568</b></u>

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION  
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
For the Year Ended 31 March 2004**

**4. PROPERTY, PLANT AND EQUIPMENT**

	<b>2004</b>	<b>2003</b>
	<b>\$</b>	<b>\$</b>
Peel Street Property – at independent valuation	461 421	461 421
Office Equipment at cost	88 631	88 646
Accumulated Depreciation	(77 111)	(76 346)
Motor Vehicles at cost	96 249	84 100
Accumulated Depreciation	<u>(35 172)</u>	<u>(29 924)</u>
	<b><u>534 018</u></b>	<b><u>527 897</u></b>

**5. LOAN FROM CEPU OTHER DIVISIONS**

Current liability	10 400	10 400
Non-current liability	<u>5 763</u>	<u>14 134</u>
	<b><u>16 163</u></b>	<b><u>24 534</u></b>

**6. ACCUMULATED FUNDS**

Accumulated Funds at Start of Year	292 879	243 548
Surplus/(Deficit) For Year	15 752	49 331
Property Revaluation Reserve	<u>156 066</u>	<u>156 066</u>
Accumulated Funds at End of Year	<b><u>464 697</u></b>	<b><u>448 945</u></b>

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION  
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**ACCOUNTING OFFICER'S CERTIFICATE**

I, Jorgen Gullestrup, being the Officer responsible for keeping the accounting records of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Serviced Union of Australia, certify that as at 31 March 2004, the number of members of the Union was 2,575.

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the Union as at 31 March 2004;
- (ii) A record has been kept of all moneys paid by, or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the Union;
- (iii) Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union;
- (iv) With regards to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (v) No loans or other financial benefits, other than remuneration in respect of their full time employment with the Union, were made to persons holding office in the Union; and
- (vi) The register of members of the Union was maintained in accordance with the Workplace Relations Act, 1996.

  
.....  
Jorgen Gullestrup

30-6-, 2004

COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION  
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Jorgen Gullestrup and Trevor Seehusen being two members of the committee of management of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Serviced Union of Australia, do state on behalf of the committee, and in accordance with a resolution passed by the committee that –

- (i) In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Union as at 31 March, 2004;
- (ii) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 March 2004, in accordance with the Rules of the Union;
- (iii) To the knowledge of any members of the Committee, there have been no instances where records of the Union or other documents (not being documents containing information made available to a member of the Union under sub-section 274 (2) of the Workplace Relations Act, 1996) or copies of those records or documents, or copies of the rules of the Union have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto or the rules of the Union; and
- (iv) The Union has complied with sub-section 279 (1) and (6) of the Act in relation to the financial accounts in respect of the year ended 31 March 2003 and of the Auditors' Report thereon.



.....  
Jorgen Gullestrup

30-6- , 2004



.....  
Trevor Seehusen

30th June, 2004

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**

**INDEPENDENT AUDIT REPORT**

To the members of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Serviced Union of Australia.

**Scope**

We have audited the financial accounts of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Serviced Union of Australia for the year ended 31 March 2004 as set out on pages 1 to 8. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial accounts are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Serviced Union of Australia which is consistent with our understanding of its financial position and the results of its operations.

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

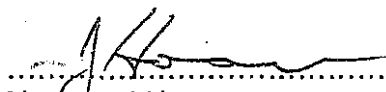
**Audit Opinion**

We have received all the information and explanations we required for the purposes of our audit.

In our opinion:

- (i) There were kept by the Union in respect of the year under review, satisfactory accounting records detailing the sources and nature of the income of the union (including income from members) and the nature and purposes of expenditure; and
- (ii) The attached accounts and statement, including the Certificates of the Committee of Management and the Accounting Officer, are prepared in accordance with Section 273 of the Workplace Relations Act, 1996. The accounts set out on pages 1 to 8 have been prepared from the accounting records of the Union and are properly drawn up so as to give a true and fair view of:
  - (a) The financial affairs of the Union as at 31 March 2004 and
  - (b) The income and expenditure and surplus of the union for the year ended on that date.

and are in accordance with Statement of Accounting Concepts and applicable accounting standards.

  
Norman J Hoare  
Registered Company Auditor  
Morris & Batzloff  
Chartered Accountants

30-6-, 2004



**Australian Government**  
**Australian Industrial Registry**

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

## FACSIMILE

TO	Mr Jorgen Gullestrup, Divisional Branch Secretary		
Organisation	CEPU Plumbing Division, Queensland Divisional Branch		
Fax Number	07 3844 8233	Phone Number	07 3844 8433
FROM	Belinda Penna		
Email	belinda.penna@air.gov.au		
Location	Australian Industrial Registry (NSW Registry Office)		
Fax Number	02 9380 6990	Phone Number	02 8374 6618
No of Pages (including cover)	3	Date	27/07/2004
Please notify sender if not all pages were received.		Time	2:12 PM

Any information about individuals contained in this fax is **CONFIDENTIAL** and may **NOT** be used or disclosed further. If you are **NOT** the intended recipient, please contact the sender **IMMEDIATELY**.

### MESSAGE:

Dear Mr Gullestrup,

I refer to our telephone conversation today in reference to the lodgement of the financial statements and accounts for the year ending 31 March 2004. Before consideration can be given to filing the documents two further pieces of information are required.

Please forward a copy of the Branch Journal referred to in your letter dated 19 July 2004 (copy attached), and a copy of the Committee of Management Decision taken on the 30 March 2004, referred to in your letter of 15 July 2004 (copy also attached). Although the letter states a copy of that decision was enclosed, it was not received with the letter. \*

Please forward this additional information directly to me in the Sydney Registry at the above address.

Regards

Belinda Penna

\* refer "O" file  
s. 269 matter

THE FOLLOWING FILE(S) ERASED

FILE	FILE TYPE	OPTION
033	MEMORY TX	

TEL NO.
0738448233

PAGE	RESULT
03/03	OK

## ERRORS

1) HANG UP OR LINE FAIL      2) BUSY      3) NO ANSWER      4) NO FACSIMILE CONNECTION

**Australian Government****Australian Industrial Registry**Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990**FACSIMILE**

TO	Mr Jorgen Gullestrup, Divisional Branch Secretary		
Organisation	CEPU Plumbing Division, Queensland Divisional Branch		
Fax Number	07 3844 8233	Phone Number	07 3844 8433
FROM	Belinda Penna		
Email	belinda.penna@air.gov.au		
Location	Australian Industrial Registry (NSW Registry Office)		
Fax Number	02 9380 6990	Phone Number	02 8374 6618
No of Pages (including cover)	3	Date	27/07/2004
Please notify sender if not all pages were received.		Time	2:12 PM

Any information about individuals contained in this fax is **CONFIDENTIAL** and may **NOT** be used or disclosed further. If you are **NOT** the intended recipient, please contact the sender **IMMEDIATELY**.

**MESSAGE:**

Dear Mr Gullestrup,

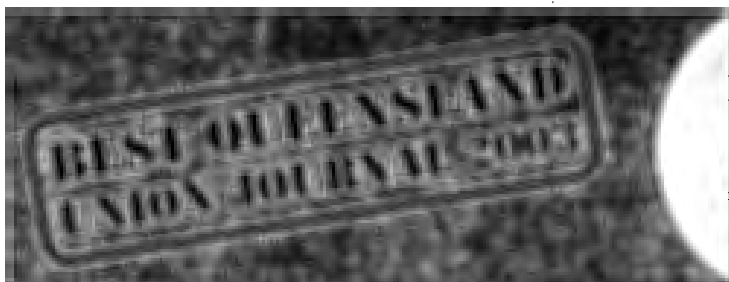
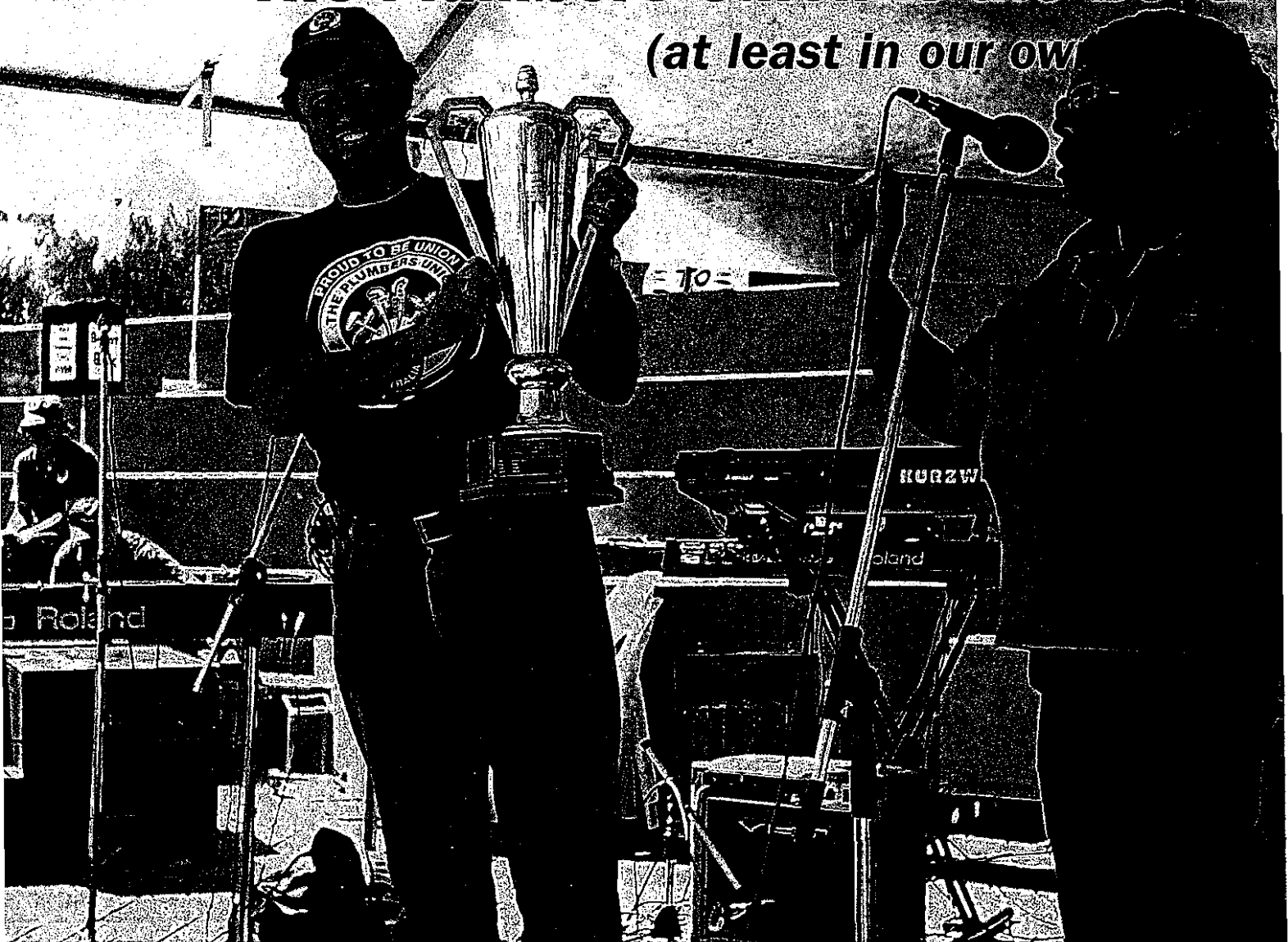
I refer to our telephone conversation today in reference to the lodgement of the financial statements and accounts for the year ended 31 March 2004.



# PlumbersPipeline

Winter 2004 Iss. 2

**It's Official –  
The Plumbers Union is the Best!**  
(at least in our own eyes)



PROUD HISTORY - STRONG FUTURE

**1904 - 2004**

CELEBRATING OUR CENTENARY



# Contents

Glenys Thompson – Leaving after 30 years!.....	4
Are your funeral plans a secret from your family? .....	5
Vale – Leslie (Les) Ralph Allen 1927 – 2004 .....	6
Letters to the Secretary.....	7
It is official – The Plumbers Union is the Best! .....	8
The Union is in great shape .....	9
Concise Financial Statements.....	11
What John Howard did not tell you!.....	14
Big Fish On Again .....	16
Should I Have A Clothing Issue .....	17
What a Party! .....	18
Important Message Concerning Bussq, Bert And Cipq .....	20
Stop CIPQ Abuse!.....	21
Mark Watts new recruitment officer .....	22
Gold Coast Mayday Success.....	23
May Day Winners.....	24
News from Canada.....	26
Piss-Poor Safety .....	27
Award News .....	28
Union Rates of Pay Under EBA IV .....	30
Companies with EBA.....	31

## Don't Forget the AGM!

The Union's AGM will be held on the 29 June starting 5.30pm  
at the Union's office - 41 Peel Street, South Brisbane.

## Contact the Queensland State Office of Your Union

41 Peel Street, Sth Brisbane, Q 4101  
PO Box 3596, Sth Brisbane, Q 4101

Phone: 3844 8433  
Fax: 3844 8233  
Toll Free: 1800 653 118

The office is open from 9am to 4:45pm Monday to Thursday,  
and 9am to 4pm on Friday.

Website: [www.plumbersunionqld.com](http://www.plumbersunionqld.com)  
Email: [office@plumbersunionqld.com](mailto:office@plumbersunionqld.com)

**State Secretary**  
Jorgen Gullestrup - 0417 712 758

**Asst. State Secretary**  
Ray Crawford - 0418 724 580

**Branch Organiser**  
Brett Machin - 0419 771 026

**Branch Organiser**  
Bradley O'Carroll - 0409 691 210

**Recruitment Officer North Coast  
and Toowoomba**  
Mark Watts - 0433 172 710

**Regional CEPU Organisers**  
Gladstone Ian Mitchell - 0419 721 043  
Mackay Glen Hall - 0419 721 029  
Townsville Wally Threlfall - 0419 721 045  
Darwin Alan Paton - 0419 721 042

## General Members Meetings - 2004

A complete list of members' meetings  
for this year are listed below. General  
meeting commence at 6pm.

2004	
29 June (AGM)	26 October
27 July	30 November
31 August	14 December
28 September	

## RDO (36 Hr week)

2004	
15 June	12 October
16 June	1 November
12 July	2 November
9 August	6 December
10 August	29 December
13 September	30 December
11 October	31 December

## Publication Information

Plumbers Pipeline is published by The CEPU, Queensland.  
Contact Jorgen Gullestrup on (07) 3844 8433

Design and Layout and Printing  
by Pomo.  
60 Berwick St Fortitude Valley, Q, 4006  
Phone (07) 3257 0045  
Email: [creative@pomo.com.au](mailto:creative@pomo.com.au)

**CONCISE STATEMENT OF INCOME & EXPENDITURE**  
**For The Year Ended 31 March 2004**

	2004 \$	2003 \$
<b><u>INCOME</u></b>		
INCOME FROM MEMBERS		
Contributions	519 469	527 107
Branch Levy	137 262	50 474
Entrance Fees	3 282	3 920
Defence Levy	<u>2 150</u>	<u>25 699</u>
TOTAL INCOME FROM MEMBERS	662 163	607 200
OTHER INCOME		
Interest Received	6 368	4 044
Meeting Attendance	35 584	30 724
Other Income	<u>47 897</u>	<u>148 042</u>
TOTAL OTHER INCOME	<u>89 849</u>	<u>182 810</u>
<b>TOTAL INCOME</b>	<b><u>752 012</u></b>	<b><u>790 010</u></b>
<b><u>EXPENDITURE</u></b>		
Affiliations	14 021	16 888
Federal Office Contributions	51 944	55 143
Industrial Support	11 923	-
Industrial Campaign Expenses	3 880	3 760
Wages – Officials	234 790	250 024
Wages – Staff	118 757	112 960
BERT	-	2 915
Superannuation – Officials	25 281	29 092
Superannuation – Staff	10 560	10 543
Holiday Pay Provided – Officials	3 441	302
Holiday Pay Provided – Staff	(301)	1 226
Long Service Leave & Retirement Allowance – Officials	15 908	10 009
Long Service Leave & Retirement Allowance – Staff	25 578	2 457
Audit Fees	14 405	7 355
Donations	1 000	2 775
Legal Fees	7 155	2 601
Administration Expenses	80 106	117 211
Organisers Expenses	9 162	8 690
Meetings Expenses	8 410	8 749
Interest Paid	2 029	5 911
Other Expenses	95 258	89 358
Depreciation	<u>2 953</u>	<u>2 710</u>
<b>TOTAL EXPENDITURE</b>	<b><u>736 260</u></b>	<b><u>740 679</u></b>
<b>NET SURPLUS/ (DEFICIT) FOR THE YEAR</b>	<b><u>15 752</u></b>	<b><u>49 331</u></b>

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL PLUMBING AND  
ALLIED SERVICES UNION OF AUSTRALIA**

**BALANCE SHEET**  
**As at 31 March 2004**

	2004 \$	2003 \$
<b><u>ASSETS</u></b>		
<b><u>CURRENT ASSETS</u></b>		
Cash on Hand	1 100	600
Cash at Bank	292 026	292 568
Other Debtors	<u>8 123</u>	<u>9 106</u>
<b>TOTAL CURRENT ASSETS</b>	<b>301 249</b>	<b>302 274</b>
<b><u>NON-CURRENT ASSETS</u></b>		
Property, Plant & Equipment	<u>534 018</u>	<u>527 897</u>
<b>TOTAL ASSETS</b>	<b><u>835 267</u></b>	<b><u>830 171</u></b>
<b><u>LIABILITIES</u></b>		
<b><u>CURRENT LIABILITIES</u></b>		
Federal Office – Contributions	157 602	234 757
Other Creditors and Accrued Expenses	70 061	42 360
Provision for Holiday Pay	23 441	20 301
Provision for Long Service Leave & Retiring Allowance	98 014	56 528
Loan from CEPU Other Divisions	10 400	10 400
Unexpended Grant Income	2 543	-
Members Wages Collected	<u>2 746</u>	<u>2 746</u>
<b>TOTAL CURRENT LIABILITIES</b>	<b>364 807</b>	<b>367 092</b>
<b><u>NON-CURRENT LIABILITIES</u></b>		
Loan from CEPU Other Divisions	<u>5 763</u>	<u>14 134</u>
<b>TOTAL LIABILITIES</b>	<b><u>370 570</u></b>	<b><u>381 226</u></b>
<b>NET ASSETS</b>	<b><u>464 697</u></b>	<b><u>448 945</u></b>
<b>ACCUMULATED FUNDS</b>	<b><u>464 697</u></b>	<b><u>448 945</u></b>

**NOTES TO THE CONCISE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2004**

**Note 1. Information on the concise financial report**

The financial statements and disclosures in the concise financial report have been derived from the financial report of Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia for the year ended 31 March 2004.

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

**Note 2. Basis of preparation of the concise Financial Report**

The financial statements, specific disclosures and other information in the concise financial report is derived from and is consistent with the full financial report of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia.

The concise financial report cannot be expected to provide as detailed an understanding of the financial performance and financial position of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia as the full financial report. The accounting policies have been consistently applied by the union and are consistent with those of the previous financial year.

**INDEPENDENT AUDIT REPORT**

To the members of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia.

**Scope**

We have audited the concise financial accounts of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia for the year ended 31 March 2004 as set out on pages 1 to 2. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the concise financial accounts and the information they contain.

We have conducted an independent audit of these concise financial accounts in order to express an opinion on them to the members of the Union. We have also performed an independent audit of the full financial accounts of the Union for the year ended 31 March 2004, which was not subject to qualification. Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the concise financial accounts are free of material misstatement.

Our procedures included testing that the information in the concise financial accounts is consistent with the full financial accounts. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial accounts are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia which is consistent with our understanding of its financial position and the results of its operations. The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion:

The attached concise financial accounts have been prepared from the accounting records of the Union and are properly drawn up so as to give a true and fair view of:

- a) The financial affairs of the Union as at 31 March 2004; and
- b) The income and expenditure and surplus of the union for the year ended on that date.

.....  
Norman J Hoare  
Registered Company Auditor  
Morris & Batzloff  
Chartered Accountants

, 2004



Australian Government

Australian Industrial Registry

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

Mr Jorgen Gullestrup  
Divisional Branch Secretary  
Queensland Divisional Branch  
CEPU Plumbing Division  
PO Box 3596  
SOUTH BRISBANE QLD 4101

Dear Mr Gullestrup

**Re: Lodgement of the Financial Statements and Accounts for the CEPU Plumbing Division,  
Queensland Divisional Branch for the year ending 31 March 2004 (FR2004/232)**

I refer to your letter of 19 July 2003 enclosing copies of your organisation's financial reports, and a copy of the journal in which they were published, which was received separately on 3 August 2004.

The dates on the documents you have provided suggest that your organisation may not have fully complied with the requirements for the provision of these documents to its members.

In particular, the report published in the journal appears to be undated and unsigned by the Auditor. I note that according to your letter, the journal was supplied to members on 9 June 2003. The date on the Auditors report received under cover of your letter of 19 July 2004 is 30 June 2004. Your letter also indicates the report as supplied to member's was presented to your AGM on 29 June 2004.

It would appear that the documents provided to members and presented to the meeting were a draft or earlier version of the auditor's proposed report that he had not yet signed.

If so, your organisation has not yet complied with the requirements of s279(1) of the *Workplace Relations Act 1996*. In summary, this provision requires an organisation to provide its members "a copy of the report of the auditor" and then to present that report to a meeting of members or of the committee of management within the interval specified. Following presentation to the meeting, the report is to be lodged in the Industrial Registry with your certificate confirming it is a copy of that presented to the meeting.

I would appreciate your comments on this matter. I have replied separately to your letter of 15 July concerning the statement required under s269 of the Act.

If you wish to discuss this letter please contact me on 02 8374 6666.

Yours sincerely,

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

Peter McKerrow  
Assistant Manager, NSW Registry

11 August 2004



Australian Government

Australian Industrial Registry

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

## FACSIMILE

TO	Mr Jorgen Gullestrup, Queensland Divisional Branch Secretary		
Organisation	CEPU Plumbing Division		
Fax Number	(07) 3844 8233	Phone Number	(07) 3844 8433
FROM	Belinda Penna		
Email	belinda.penna@air.gov.au		
Location	Australian Industrial Registry		
Fax Number	02 9380 6990	Phone Number	02 8374 6618
No of Pages (including cover)	2	Date	23/09/2004
Please notify sender if not all pages were received.		Time	4:25 PM

Any information about individuals contained in this fax is **CONFIDENTIAL** and may **NOT** be used or disclosed further. If you are **NOT** the intended recipient, please contact the sender **IMMEDIATELY**.

### MESSAGE:

Dear Mr Gullestrup,

Attached is a copy of a letter dated 11 August 2004 from Mr Peter McKerrow of this office. Could you please advise when it is likely that the union will be able to reply to this letter, as the matter remains outstanding.

Regards,

Belinda Penna

THE FOLLOWING FILE(S) ERASED

FILE	FILE TYPE	OPTION
068	MEMORY TX	

TEL NO.
0738448233

PAGE	RESULT
02/02	OK

## ERRORS

1) HANG UP OR LINE FAIL 2) BUSY 3) NO ANSWER 4) NO FACSIMILE CONNECTION



Australian Government

Australian Industrial Registry

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

## FACSIMILE

TO	Mr Jorgen Gullestrup, Queensland Divisional Branch Secretary		
Organisation	CEPU Plumbing Division		
Fax Number	(07) 3844 8233	Phone Number	(07) 3844 8433
FROM	Belinda Penna		
Email	belinda.penna@air.gov.au		
Location	Australian Industrial Registry		
Fax Number	02 9380 6990	Phone Number	02 8374 6618
No of Pages (including cover)	2	Date	23/09/2004
Please notify sender if not all pages were received.		Time	4:25 PM

Any information about individuals contained in this fax is **CONFIDENTIAL** and may **NOT** be used or disclosed further. If you are **NOT** the intended recipient, please contact the sender **IMMEDIATELY**.

## MESSAGE:

Dear Mr Gullestrup,

Attached is a copy of a letter dated 11 August 2004 from Mr Peter McKerrow of this office.





## CEPU PLUMBING DIVISION

QUEENSLAND BRANCH  
A.B.N. 51 918 867 235

JORGEN GULLESTRUP  
Branch Secretary

Postal Address  
PO Box 3596, South Brisbane 4101

41 Peel St, South Brisbane 4101

Ph: 07 3844 8433  
Fax: 07 3844 8233

# Fax

To: Belinda Penna  
From: Jorgen Gullestrup  
Fax: 02 9380 6990 Phone:  
Date: 27/9/04 Pages: 2  
Re: Letter from Peter McKerrow

*This transmission is intended for the addressee only - if you have received this transmission in error, please call the above number as soon as possible.*



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



## CEPU PLUMBING DIVISION

QUEENSLAND BRANCH  
A.B.N. 51 918 867 235

**JORGEN GULLESTRUP**  
Branch Secretary

Postal Address  
PO Box 3596, South Brisbane 4101

41 Peel St, South Brisbane 4101

Ph: 07 3844 8433  
Fax: 07 3844 8233

JG:db

6 September, 2004.

Mr. Peter McKerrow  
Australian Industrial Registry  
Level 8 Terrace Towers  
80 William Street  
EAST SYDNEY. NSW 2011.

Dear Mr McKerrow

In reference to your correspondence of 11 August 2004 and our subsequent phone conversation please find enclosed explanation to the concerns raised.

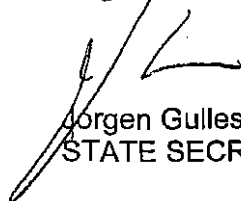
While we are now fully aware of the requirements for the "final audit report" to be printed in the Plumbers Pipeline and presented to the Unions Annual General Meeting we would suggest that the mistake made was not material.

The "draft" report printed in the Plumbers Pipeline and subsequent presented to the Annual General Meeting was a fully identical report to that signed by our Auditor. We were of the mistaken belief that the report was to be signed once it had been approved by the membership.

We respectfully request that you exercise discretion to finalise this matter on the undertaking that the Union in future will ensure that the report is signed before it is published and presented to the Annual General Meeting.

Is there any training or assistance available to ensure that we comply with our requirements next year? In our conversation you mentioned that the requirements for reporting would change next year. Should any such assistance be available please contact our office manager Deanne Browne on (07) 3844 8433.

Regards



Jorgen Gullestrup  
STATE SECRETARY



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



**Australian Government**  
**Australian Industrial Registry**

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

Mr Jorgen Gullestrup  
Divisional Branch Secretary  
Queensland Divisional Branch  
CEPU Plumbing Division  
PO Box 3596  
SOUTH BRISBANE QLD 4101

Dear Mr Gullestrup

**Re: Financial Documents for the CEPU Plumbing Division, Queensland Divisional Branch  
for the year ending 31 March 2004 (FR2004/232)**

Thank you for your letter, which was received in the Registry via facsimile on 27 September 2004.

I note your statement that the documents provided to members were identical to the report signed by the auditor. Accordingly, the Registry accepts that the information needs of the members of the Branch have been satisfied on this occasion.

Following discussion with Ms Browne of your office, I have enclosed copies of Fact Sheets prepared by the Registry explaining the financial reporting requirements which will apply to your organisation for its current financial year and a copy of a letter sent to organisations whose financial year ends on 30 June explaining the reporting process.

I have also sent a copy of this information to the Branch's auditors for their information.

The branch financial documents have been now been filed, and may be viewed on the internet at [www.e-airc.gov.au/128vpqld/financial](http://www.e-airc.gov.au/128vpqld/financial).

I would strongly urge the Branch to obtain a current copy of the relevant legislation including the RAO Schedule, RAO Regulations and the Industrial Registrar's Reporting Guidelines.

I would be happy to discuss or explain the requirements of the legislation with you when convenient. Please call me on 02 8374 6666.

Yours sincerely,

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

Peter McKerrow  
Assistant Manager, NSW Registry

29 September 2004

## Registration and Accountability of Organisations Legislation Fact Sheet

### Records to be kept and lodged by organisations

The Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) [the **RAO Schedule**], generally comes into operation on 12 May 2003. The RAO Schedule contains most of the matters previously dealt with in the body of the *Workplace Relations Act 1996* [the Act], which related to the registration and functioning of organisations of employers and employees under the Act. The *Workplace Relations Legislation Amendment (Registration and Accountability of Organisations) (Consequential Provisions) Act 2002* [the **RAOCP Act**], deals with various transitional provisions arising from the introduction of the RAO Schedule.

#### Records to be kept by organisations (both employer and employee)

Part 2, Chapter 8 of the RAO Schedule requires an organisation to keep membership records, lists of offices and office holders and other records as prescribed in the RAO Regulations. Copies of such lists and other records must be lodged annually with the Industrial Registry. There is also a requirement for an organisation to inform the Registry if there are changes to any of the records.

These matters were previously dealt with by Part IX, Division 10 of the *Workplace Relations Act 1996* (the Act).

Under s230 of the RAO Schedule and regulation 147 of the RAO Regulations an organisation must keep and lodge in the Industrial Registry certain records. These matters were previously covered in s268 of the Act.

**NEW:** ► Under regulation 147(b), (c), (e) and (f) an organisation must also keep and lodge:

- a record of the name of each branch that commenced operation in the previous 12 months;
- a record of the name of each branch that ceased operation in the previous 12 months;
- a record of each election that must, under the rules of the organisation, be held during each year commencing 1 January for an office in the organisation and for an office in a branch of the organisation; and
- a record of the number of members on 31 December in the previous year;

**Note:** ► Previously, the requirement to lodge a record of each election that must be held applied to each year commencing 1 April.

**Note:** ► Previously, the requirement to lodge the number of members only applied to an organisation of employees and was related to the number of persons who were, on 1 January, both members and employees or independent contractors. The new requirement will apply to an organisation of employers as well as an organisation of employees.

#### Obligation to lodge information in Industrial Registry

The obligation to lodge a "statutory declaration" signed by the secretary or other prescribed officer to accompany documents required to be lodged annually has been replaced with an obligation to lodge a "declaration" [s233(1)].

#### Records to be held for 7 years

**NEW:** ► An organisation must keep a copy of the register of members as it stood on 31 December in each year for the period of 7 years after the 31 December concerned [s231(1)].

**NEW:** ► An organisation must also keep a copy of the register, or a part of the register, as it stood on the day provided for in the rules of the organisation, in accordance with subparagraph 143(1)(e)(i) of the RAO Schedule, as the day on which the roll of voters for a ballot for an election for office is to be closed. The organisation must keep the copy for the period of 7 years after that day. This requirement does not apply if the AEC has determined that a ballot for an election for office is not required [s231(2) and reg. 148].

## **Access to certain records by person authorised by Registrar**

A person authorised by a Registrar may inspect, and make copies of, or take extracts from, the records kept by an organisation [s235]. This power was previously covered in s268(10) of the Act.

**NEW:** ► The records which may be inspected and copied include the records required to be kept for 7 years under s231 [s235(1)].

**NEW:** ► The records may be made available to the authorised person in a form agreed to by the authorised person [s235(3)].

## **Delivery of copy of records to Registrar**

A Registrar may, in certain circumstances, direct an organisation to deliver to the Registrar a copy of the register of members or part of the register of members kept under section 230 or 231 for a member of the organisation to inspect at a specified registry [s236]. This power was previously covered in s268(12) of the Act.

**NEW:** ► The Registrar will have power to request that a copy of the register of members kept for 7 years under s231 be delivered to the Registrar [s236(2)].

**NEW:** ► A copy of a record delivered to the Registrar may be in the form of a hard copy or, if the Registrar agrees, in electronic form [s236(4)].

**NEW:** ► A Registrar may, if the Registrar considers it appropriate in the circumstances, provide a copy of the document to a member of the organisation [s236(5)].

## **Providing copy of rules or list of offices etc. on request by member**

A member of an organisation may request the organisation, or a branch of the organisation, to provide to the member a copy of the rules of the organisation or branch or a copy of any amendments of the rules made since a specified time. This provision was previously covered in s289 of the Act.

**NEW:** ► In addition to the above a member of an organisation will be able to request the organisation for a copy of the list of the offices, or of the persons holding the offices, of an organisation or branch lodged in the Industrial Registry on behalf of the organisation [s347(1)(c)].

**NEW:** ► The request must be in writing and must specify a period (of not less than 14 days) within which the relevant copy must be provided [s347(2)].

**NEW:** ► An organisation or branch whose rules or list of offices, or of the persons holding the offices, are available on the Internet must inform a member seeking a copy of that fact. However, informing the member of that fact does not affect the organisation's or branch's other obligations under section 347 and the regulations [s347(3)].

**Note:** ► The regulations prescribe the manner in which a request under section 347 must be made and the time within which the organisation or branch must respond to the request. Fees may be charged by an organisation or branch for providing a copy of the rules or amendments or a copy of a list of offices to a member [s347(4) and reg. 19].

## **Right of access to organisation's books**

**NEW:** ► An officer of an organisation or a branch or a person who has ceased to be an officer of an organisation or a branch during the period of 7 years after ceasing to be an officer may inspect the books of the organisation at all reasonable times for the purposes of a legal proceeding. "Books" includes a register, any other record of information and financial reports or financial records, however compiled, recorded or stored and a document [s280].

## Consequential Provisions

The *Workplace Relations Legislation Amendment (Registration and Accountability of Organisations) (Consequential Provisions) Act 2002* deem an organisation's register of members and list of offices and list of office holders kept under the *Workplace Relations Act 1996* to be the register of members and list of offices under the relevant provisions of the RAO Schedule [item 42].

The changes to the legislation take effect on 12 May 2003.

This material has been prepared by the Australian Industrial Registry as a general guide to the Workplace Relations (Registration and Accountability of Organisations) legislation. This material should not be treated as advice on the circumstances of any particular case. This material does not have any legal status; the relevant law is set out in Schedule 1B to the Workplace Relations Act 1996 (the RAO Schedule), the RAO Schedule Regulations and the Workplace Relations Legislation Amendment (Registration and Accountability of Organisations) (Consequential Provisions) Act 2002.

## Recurring Obligations To Keep And Lodge Information Under Schedule 1B to the Workplace Relations Act 1996 (RAO Schedule) and the RAO Schedule Regulations

Information	Key Contents
<b>Maintenance of Register of Members</b>	A declaration by the secretary or other prescribed officer certifying that the register of members has, during the immediately preceding calendar year, been kept and maintained as required by s230(1)(a) and (2) [s233(1)(a)]
<b>List of Offices</b>	A list of the offices in the organisation and each branch (note the definition of "office" and "officer" in s6 and s9) [s230(1)(b)]
<b>List of Office-holders</b>	A list of the names, postal addresses and occupations of the persons holding the offices (note definition of "office" and "officer" in s6 and s9) [s230(1)(c)]
<b>List of Branches</b>	A record of the name of each branch of the organisation [s230(1)(d) and reg. 147(a)]
<b>New Branches</b>	A record of the name of each branch that commenced operation in the previous 12 months [s230(1)(d) and reg. 147(b)]
<b>Old Branches</b>	A record of the name of each branch that ceased operation in the previous 12 months [s230(1)(d) and reg. 147(c)]
<b>Addresses of Organisation and Branches</b>	A record of the address of the office of the organisation and the office of each branch [s230(1)(d) and reg. 147(d)]
<b>Elections in Organisation and Branches</b>	A record of each election that must, under the rules of the organisation, be held during each year commencing 1 January for an office in the organisation and branch of the organisation [s230(1)(d) and reg. 147(e)]
<b>Statement concerning number of members</b>	A record of the number of members on 31 December in the previous year.  If the organisation has entered into an agreement under s151(1) of the Schedule - a record of the number of members of the organisation who were, on 1 January in that year, ineligible State members in relation to the organisation, within the meaning of s150 of the Schedule  [s230(1)(d)] and reg. 147(f) and (g)]

### Please note:

1. A copy of the above records must be lodged in the Industrial Registry, once in each year, at any time during the period of 3 months commencing on 1 January, certified by declaration signed by the secretary or other prescribed officer to be a correct statement of the information contained in that record [s233(1)(b) and [reg 146].
2. In the event of any change to any of the abovementioned records, an organisation must, within 35 days of the change, lodge in the Industrial Registry, a notification of such change certified by declaration signed by the secretary or other prescribed officer of the organisation to be a correct statement of the changes made [s233(2) and reg. 148].
3. The above requirements apply to documents required to be lodged from 1 January 2004.

## Registration and Accountability of Organisations Legislation Fact Sheet

### Accounting, Auditing and Reporting Obligations

The Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) [the **RAO Schedule**], generally comes into operation on 12 May 2003. The RAO Schedule contains most of the matters previously dealt with in the body of the *Workplace Relations Act 1996* [the Act], which relate to the registration and functioning of organisations of employers and employees under the Act. The *Workplace Relations Legislation Amendment (Registration and Accountability of Organisations) (Consequential Provisions) Act 2002* [the **RAOCP Act**], deals with various transitional provisions arising from the introduction of the Schedule.

#### Application of obligations

The accounting, auditing and reporting obligations set out in Chapter 8, Part 3 of the RAO Schedule apply to each **reporting unit** of an organisation (s242) in relation to a financial year of the organisation that commences on or after commencement of the reporting guidelines (item 44(1) of RAOCP Act) unless the reporting unit obtains an exemption in relation to the financial year (s271).

Reduced reporting requirements may apply to a reporting unit:-

- with substantial common membership with a State registered body (s269), or
- which is the whole of the organisation and has income not exceeding \$100,000 (s270)

The corresponding obligations set out in Part IX, Division 11 of the *Workplace Relations Act 1996* continue to apply to an organisation or a branch of an organisation in relation to a financial year that had started, but had not ended, before commencement of the reporting guidelines (item 47(1) of the RAOCP Act).

#### Outline of obligations

The accounting, auditing and reporting obligations are to:-

- keep proper **financial records** (s252 and Reg 158)
- prepare a **general purpose financial report** in accordance with the *Australian Accounting Standards* as well as the **reporting guidelines** issued by the Industrial Registrar under s255 after the end of each **financial year** (s253)
- prepare an **operating report** after the end of each financial year (s254 and Reg 159)
- ensure that an **approved auditor** audits the financial report of the reporting unit for each financial year and makes a report in accordance with the *Australian Auditing Standards* in relation to the year to the reporting unit (s256 and s257 and Reg 4)
- provide free of charge to its members a **full report** comprising the auditor's report, the general purpose financial report and the operating report or a **concise report** for the financial year (s265 and Reg 161)
- present the full report to a general meeting of the members (or in certain circumstances the committee of management) of the reporting unit within 6 months after the end of the financial year to which the report relates (s266)
- lodge the full report and any concise report in the Industrial Registry together with a certificate by the secretary or another authorised officer that the documents lodged are copies of the documents provided to members and presented to a meeting (s268 and Reg 162)
- on request make available to a member of the reporting unit or a Registrar acting at the request of a member **specified prescribed information** in relation to the reporting unit (s272 and Reg 166)

In addition, the Commission on application of a member of a reporting unit may make an order authorising the applicant or another person on the applicant's behalf to inspect the financial records of the reporting unit.

The Commission must be satisfied that the applicant is acting in good faith and that there are reasonable grounds for suspecting a breach of the accounting, auditing or reporting obligations including the reporting guidelines or a rule of the reporting unit relating to its finances or financial administration.

## **What is a financial year of an organisation?**

A financial year, in relation to an organisation, is the period of 12 months commencing on 1 July in any year or another period of 12 months as is provided in the rules of the organisation (s6). In limited circumstances, a financial year of an organisation can be a period other than 12 months, that is where the rules of an organisation change its financial year (s240).

## **What is a reporting unit?**

Section 242 provides that a reporting unit may be the whole of an organisation or a part of an organisation.

Clarification as to the members, employees, rules, financial affairs and records, conduct and activities, and the journal of a reporting unit is provided in s244.

### **Organisation not divided into branches**

Where an organisation is not divided into branches, the reporting unit is the whole of the organisation.

### **Organisation divided into branches**

Where an organisation is divided into branches:-

- each branch will be a reporting unit unless the Industrial Registrar has determined under s245 a division of the organisation into reporting units on an alternative basis
- reporting units that may be established under s245 on an alternative basis include:
  - the whole of the organisation, or
  - a combination of 2 or more branches,

provided that each branch must be in one, and only one, reporting unit

- any part of the organisation that is not otherwise included in a branch is taken to be a separate branch (this would include for example the federal body of the organisation)

## **Determination of reporting units - application by organisation**

An organisation divided into branches may make an application under section 246 to the Industrial Registrar to determine the reporting units of the organisation on an alternative basis so that the accounting, auditing and reporting obligations do not apply individually to each branch though each branch must be in one, and only one, reporting unit (ss242(4)).

Regulation 153 sets out the requirements for the application including provision of:

- a copy of the resolutions in favour of the proposed division into reporting units made by the respective committees of management of the organisation and the branches affected; and
- a statement of reasons in support of the proposed division into reporting units.

The application must be accompanied by an application for the Industrial Registrar to certify such alterations to the rules of the organisation as are required to give effect to the establishment of the proposed reporting units.

The Industrial Registrar must approve the proposed division into reporting units if the Registrar is satisfied amongst other things that the level of financial information that would be available to members under the proposed division would be adequate and would be relevant to them.

An alternative division into reporting units approved by the Industrial Registrar would apply in relation to the first financial year starting after the certificate is issued and each subsequent financial year unless before the start of the financial year the certificate is revoked (see section 249 and Regs 155, 156 and 157).



## **Exemption of certain reporting units**

If on application of a reporting unit under section 271 a Registrar is satisfied that a reporting unit does not have any financial affairs in a financial year the reporting unit may be exempted from the accounting, auditing and reporting requirements for that year.

The application must be made to a Registrar within 90 days, or such longer period as the Registrar allows, after the end of the financial year. The Registrar must consider whether the reporting unit itself or another reporting unit of the organisation or any person or body corporate or trust expends economic resources or incurs financial obligations so that the reporting unit may conduct its activities (Reg 165).

## **Reduced reporting requirements for particular reporting units**

### **Reporting units with substantial common membership with State registered bodies**

Section 269 applies to a reporting unit where there is an associated State body which:-

(a) is registered or recognised under industrial relations legislation of the States of New South Wales, Queensland, South Australia, Western Australia or Tasmania (Reg 163);

(b) has substantially the same members; and

(c) has officers who are substantially the same as officers of the reporting unit responsible for undertaking functions to enable accounting, auditing and reporting obligations to be met.

The reporting unit is taken to have satisfied its accounting, auditing and reporting obligations in relation to a financial year if section 269 applies to the reporting unit and:

(a) a Registrar, on application of the reporting unit, issues a certificate stating that the financial affairs of the reporting unit are encompassed by those of the associated State body;

(b) the associated State body has complied with similar obligations under State legislation;

(c) the reporting unit has lodged a copy of the audited accounts of the associated State body with the Industrial Registry;

(d) any members of the reporting unit not also members of the associated State body have been provided with copies of the audited accounts of the associated State body at about the same time as its members; and

(e) members of the reporting unit have been provided with an operating report for the reporting unit together with the copies of the audited accounts of the associated State body.

### **Organisations with income not exceeding \$100,000**

A reporting unit that is the whole of an organisation may make an application after the end of a financial year for a certificate that its income for the year did not exceed \$100,000. Where a Registrar issues such a certificate reduced reporting requirements apply to the reporting unit for that financial year. Unless reduced as discussed below, all accounting, auditing and reporting obligations apply in full to the reporting unit.

- The general purpose financial report is required to be prepared within 4 months of the end of the financial year and with form and content as required by the reporting guidelines issued by the Industrial Registrar for purposes of section 270. There is no statutory requirement to prepare this report in accordance with Australian Accounting Standards (ss270(4) and Reg 164).
- The obligation to provide free of charge to its members a copy of the auditor's report and the general purpose financial report is limited to a member who has made such a request. The copies must be provided to the member within 14 days after receiving the request (ss270(6)).

- The timeframe within which to present the auditor's report and the general purpose financial report to a general meeting of the members of the reporting unit is extended to the end of the financial year immediately following the year to which those reports relate (s270(5)).
- The timeframe within which to lodge with the Registrar copies of the auditor's report and the general purpose financial report is 90 days (or such longer period as a Registrar allows) after the auditor makes a report to the reporting unit under section 257. The copies should be accompanied by a certificate by the secretary or another officer authorised by the rules of the reporting unit that the information contained in the general purpose financial report is correct (ss270(7) and Reg 164(2)).

This material has been prepared by the Australian Industrial Registry as a general guide to the Workplace Relations (Registration and Accountability of Organisations) legislation. This material should not be treated as advice on the circumstances of any particular case. This material does not have any legal status; the relevant law is set out in Schedule 1B to the Workplace Relations Act 1996 (the RAO Schedule), the RAO Schedule Regulations, the reporting guidelines of the Industrial Registrar issued under s255 of the RAO Schedule and the Workplace Relations Legislation Amendment (Registration and Accountability of Organisations) (Consequential Provisions) Act 2002.

## Registration and Accountability of Organisations Legislation Fact Sheet

### Information Needs of Members

The Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) [the **RAO Schedule**], generally comes into operation on 12 May 2003. The RAO Schedule contains most of the matters previously dealt with in the body of the *Workplace Relations Act 1996* [the Act], which relate to the registration and functioning of organisations of employers and employees under the Act. The *Workplace Relations Legislation Amendment (Registration and Accountability of Organisations) (Consequential Provisions) Act 2002* [the **RAOCP Act**], deals with various transitional provisions arising from the introduction of the Schedule.

#### What are the information needs of members?

Members of organisations need 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 having in mind the nature of registered organisations.

Generally organisations are mutual, not-for-profit entities<sup>1</sup> which are exempt from income tax. They provide services to their members in line with their objects and the purposes of registration as organisations under the RAO Schedule. Organisations are dependent on the continued support of their members to provide economic resources through periodic subscriptions and levies so as to conduct their activities. The motives of members who provide these resources are different to the owners of business enterprises. So too are the information needs of members different.

The members of organisations need information so as to gauge:

- whether the economic resources provided by them were used by the committee of management and other holders of office in the manner and for the purposes for which they were provided;
- the level of resources expended in relation to the provision of various services to members;
- any restrictions and limitations on the employment of resources that will affect the ability of organisations to achieve objectives; and
- whether the organisations have the ability to meet financial commitments as they fall due and therefore the ability to continue to provide services to members.

#### How are the information needs of members to be met?

The RAO Schedule requires that each *reporting unit*<sup>2</sup> of an organisation must keep *proper financial records* (s252), and after each financial year of the organisation the reporting unit must:

- prepare a *general purpose financial report*, in accordance with the *Australian Accounting Standards*, from the financial records it has kept for the year (s253);
- have the general purpose financial report audited by an independent and appropriately qualified person who must make an *auditor's report* which provides certain information including the auditor's professional opinion on the fairness of presentation of the financial report (s257);
- prepare an *operating report* (s254);
- provide free of charge to members either a *full report* which comprises the 3 reports mentioned above or a *concise report* drawn up in accordance with Reg 161 (s265);
- present the full report to a *general meeting of the members*, or instead to a committee of management meeting subject to the rules of the reporting unit providing for a specified percentage (not exceeding 5%) of members to call a general meeting for the purpose of considering the full report (s266)

- on application, make certain additional financial information available to a member or a Registrar on behalf of a member (s272 and Reg 166).

These obligations apply generally unless the reporting unit is exempted for the year because it had no financial affairs (s271). Also, reduced requirements may apply to a reporting unit:

- with substantial common membership with a State registered body (s269), or
- which is the whole of the organisation and has income not exceeding \$100,000 (s270).

### **What are proper financial records?**

Each reporting unit is required to keep proper financial records with respect to its transactions and financial position and in such a manner as will enable (s252(1)):

- a general purpose financial report to be prepared from them under section 253; and
- the accounts to be conveniently and properly audited.

To the extent that they relate to finances or financial administration, financial records includes a register, other record of information, financial reports or financial records however compiled, recorded or stored, and documents (s6). The financial records would include a ledger organising entries regarding its transactions into proper accounts so as to enable:

- disclosure in the general purpose financial report of all items required by the Australian Accounting Standards;
- disclosure in the general purpose financial report of all items required by the reporting guidelines of the Industrial Registrar; and
- ready retrieval of the information additional to that in the general purpose financial report to be provided to members or a Registrar on application (s272 and Reg 166).

Where an organisation consists of more than one reporting unit, records of the units must be kept in a consistent manner (for example the adoption of consistent accounting policies and a common chart of accounts), to the extent that this is practicable (s252(2)).

Records may be retained on a cash or accrual basis (s252(3)).

Membership records may be kept on a cash basis, even if other records are retained on an accrual basis (s252(4)).

Records must be retained for 7 years from the date of the transaction to which they relate (s252(5)).

### **What is a General Purpose Financial Report?**

The general purpose financial report comprises several components including (s253):

1. financial statements including a profit and loss statement (or statement of financial performance), a balance sheet (or statement of financial position), and a statement of cash flows;
2. notes to the financial statements (containing disclosures required by the Australian Accounting Standards as well as the reporting guidelines of the Industrial Registrar); and
3. a committee of management statement (required by the reporting guidelines of the Industrial Registrar).

Where a reporting unit obtains a certificate from a Registrar that it is the whole of the organisation and has income not exceeding \$100,000 for a particular financial year, the reporting unit is:

- required to prepare the general purpose financial report in compliance with the form and content specified in the reporting guidelines of the Industrial Registrar for purposes of section 270 (para 255(3)(b));
- required by the s270 reporting guidelines to include the operating report (s254); and
- *not* required to prepare a statement of cash flows (see s270 reporting guidelines).

### **Australian Accounting Standards apply**

The general purpose financial report required under section 253 must be prepared in accordance with Australian Accounting Standards. These are the accounting standards issued by the Australian Accounting Standards Board (AASB) or issued by CPA Australia and by The Institute of Chartered Accountants in Australia and adopted by the AASB as in force, or applicable, from time to time (s6).

Standards and background material can be downloaded from the AASB website - [www.aasb.com.au](http://www.aasb.com.au).

The Industrial Registrar has a discretion to exempt an organisation or a class of organisations from all or part of the requirements of a particular Australian Accounting Standard (s241 and Reg 152). In determining whether to grant an exemption, the Registrar must have regard to:

- the cost of compliance with the standard; and
- the information needs of members.

While there is no legislated requirement to comply with the Australian Accounting Standards in the preparation of a general purpose financial report under section 270, it should be noted that:

- the financial records are required to be kept in a manner as will enable disclosure in the general purpose financial report of all items required by the Australian Accounting Standards (paragraph 252(1)(b)); and
- an *approved auditor* (s6 and Reg 4) is bound by rules of his or her professional accountancy body to report on any non-compliance with Australian Accounting Standards.

The Registry considers that the following Australian Accounting Standards have most relevance for all reporting units to which section 270 applies:

- AASB1031/AAS5: Materiality;
- AASB1001/AAS6: Accounting Policies;
- AASB 1018: Statement of Financial Performance;
- AASB1040/AAS36: Statement of Financial Position; and
- AASB1034/AAS37: Financial Report Presentation and Disclosures.

### **Reporting Guidelines issued by Industrial Registrar**

The Industrial Registrar must publish in the Gazette reporting guidelines for the purposes of sections 253 and 270.

The reporting guidelines are directed towards meeting the information needs of members in line with the discussion above. Also, where an organisation has 2 or more reporting units the reporting guidelines seek to improve the quality of information available to users of the general purpose financial report about the reporting unit's economic support of, or economic dependency on, other reporting units of the organisation.

The reporting guidelines require:

- certain disclosures in relation to revenues, expenses, assets and liabilities of the reporting unit *in addition to those prescribed by Australian Accounting Standards*; and

- the Australian Accounting Standards must prevail in the event of any conflict with the reporting guidelines unless the Industrial Registrar has determined under section 241 that the Standard or a relevant part does not apply in relation to the organisation concerned.

The additional disclosure requirements are mainly based on the provisions of former Regulation 107 of the Workplace Relations Regulations though there some *new requirements* relating to:

- expenses incurred as consideration for employers making payroll deductions of membership subscriptions (s255(2)(a));
- legal costs and other expenses related to litigation or other legal matters (s255(2)(b)) - ; and
- receivables or other rights to receive cash, or payables or other financial liabilities in connection with another reporting unit of the organisation - it is necessary to show the name and amount for each other reporting unit involved.

Where the reporting guidelines require additional disclosure of an item of expense only transactions that are directly associated with the expense description should be aggregated for this purpose. It is not necessary to apportion indirect expenses. For example, legal costs and other expenses related to litigation or other legal matters would include costs for services provided by external legal practitioners or firms, application fees and other charges by courts etc. It is not necessary to apportion employee costs or other general administrative expenses of the reporting unit.

The reporting guidelines also require preparation of a *committee of management statement* which is a different statement to the operating report required under section 254 and is mainly based on the directors' declaration required under section 295 of the *Corporations Act 2001*.

The committee of management statement must contain declarations in relation to:

- the validity of the financial statements and notes;
- the viability of the reporting unit; and
- proper management of the financial affairs of the reporting unit in accordance with its rules.

### **What is a concise report?**

A concise report for the financial year may only be provided to members instead of the full report if under the rules of the reporting unit the committee of management resolves to do so. The concise report consists of (para 265(3)(a)):

- a concise financial report including (Reg 161):
  - the 3 financial statements as in the full report except that the notes may be omitted; and
  - disclosures of information for the preceding financial year; and
  - discussion and analysis of the principal factors affecting the financial performance, financial position and financial and investing activities of the reporting unit to assist the understanding of members; and
  - the committee of management statement required by the reporting guidelines; and
  - a statement that the concise financial report has been derived from the full report and cannot be expected to provide as full as understanding of the financial performance, financial position and financial and investing activities of the reporting unit as the full report; and
  - the notice drawing attention to the additional information that must be made available to a member or a Registrar on behalf of a member on application; and
  - any other information consistent with the full report; and
- the operating report for the year;
- a statement by the auditor that the concise financial report has been audited and whether in the auditor's opinion it complies with the relevant Australian Accounting Standards;
- in relation to the auditor's report on the full report, the following:

- whether in the auditor's opinion the general purpose financial report is presented fairly in accordance with Australian Accounting Standards, the reporting guidelines, or any other requirements of Chapter 8, Part 3 of the RAO Schedule; and
  - description of the effect (quantified if practicable) of any non-compliance; and
  - description of any defect or irregularity in the general purpose financial report; and
- description of any deficiency, failure or shortcoming in respect of:
  - the auditor's entitlement to full and free access to the financial records and information and explanations sought for purposes of the audit (s257(2)); and
  - the obligations of the reporting unit for keeping proper financial records (s252); and
- a statement that the report is a concise report and that a copy of the full report and auditor's report will be sent to the member free of charge if the member asks for them.

## **Operating Report**

The committee of management or an officer of the reporting unit responsible (whether alone or with others) under its rules for undertaking the functions necessary to comply with the accounting, auditing and reporting requirements must prepare an operating report for the financial year (s254(1) and (3)).

The operating report must contain details as follows (s254(2) and Reg 159):

- a review of the reporting unit's principal activities during the year, the results of those activities and any significant changes in the nature of those activities during the year;
- any significant changes in the reporting unit's financial affairs during the year;
- the right of members to resign from the reporting unit under s174;
- any officer or member who is a trustee of a superannuation entity or an exempt public sector superannuation scheme or a director of a company that is a trustee of such an entity or scheme and where a criterion for the officer or member holding such a position is being an officer or member of a registered organisation;
- any other information considered relevant;
- the number of members at the end of the financial year recorded in the register of members and taken to be members of the reporting unit;
- the number of employees of the reporting unit at the end of the financial year measured on a full-time equivalent basis; and
- the name of each person who has been a member of the committee of management at any time during the financial year and the period for which he or she held the position.

## **Additional information to be provided to members or Registrar**

A reporting unit must provide on the application of a member or a Registrar at the request of a member specified prescribed information in relation to the reporting unit. The information is to be made available to the applicant within the period specified in the application which must not be less than 14 days after the application is given to the reporting unit (s272(1), (2), (3) and (4)).

The application to a reporting unit of an organisation must be made in writing addressed to the secretary or any other executive officer of the organisation and delivered by hand at, or sent by prepaid post to, the office of the organisation.

The information that may be sought under section 272 is prescribed in Regulation 166 and relates only to the last financial year in respect of which an auditor's report was made.

This material has been prepared by the Australian Industrial Registry as a general guide to the Workplace Relations (Registration and Accountability of Organisations) legislation. This material should not be treated as advice on the circumstances of any particular case. This material does not have any legal status; the relevant law is set out in Schedule 1B to the Workplace Relations Act 1996 (the RAO Schedule), the RAO Schedule Regulations, the reporting guidelines of the Industrial Registrar issued under s255 of the RAO Schedule and the Workplace Relations Legislation Amendment (Registration and Accountability of Organisations) (Consequential Provisions) Act 2002.

1 the objective of general purpose financial reporting by not-for-profit entities is discussed in Chapter 3 of the CPA Australia Policy Paper *Financial Reporting by Not-for-Profit Entities* (see [http://www.cpaaustralia.com.au/01\\_information\\_centre/13\\_ext\\_report/1\\_13\\_0\\_0\\_ext\\_rep.asp](http://www.cpaaustralia.com.au/01_information_centre/13_ext_report/1_13_0_0_ext_rep.asp))

2 see s242 for the meaning of a reporting unit - this meaning is discussed in the Registry's FACT Sheet *Accounting, Auditing and Reporting Obligations* (see [http://www.aic.gov.au/fact\\_sheets/06\\_fact\\_sheet.htm](http://www.aic.gov.au/fact_sheets/06_fact_sheet.htm))



## Registration and Accountability of Organisations Legislation Fact Sheet

### Financial Reporting Process and Time-Limits

The Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) [the **RAO Schedule**], generally comes into operation on 12 May 2003. The RAO Schedule contains most of the matters previously dealt with in the body of the *Workplace Relations Act 1996* [the **Act**], which relate to the registration and functioning of organisations of employers and employees under the Act. The *Workplace Relations Legislation Amendment (Registration and Accountability of Organisations) (Consequential Provisions) Act 2002* [the **RAOCP Act**], deals with various transitional provisions arising from the introduction of the Schedule.

#### Steps in the Financial Reporting Process

The financial reports of a reporting unit must be prepared, audited, provided to members, presented to a meeting and lodged in the Industrial Registry within certain time-limits as set out in the RAO Schedule. These requirements are discussed below. The meaning of "reporting unit" is provided by section 242 and discussed in Registry Fact Sheet No. 06/2003 **Accounting, Auditing and Reporting Obligations** at [http://www.airc.gov.au/fact\\_sheets/06\\_fact\\_sheet.htm](http://www.airc.gov.au/fact_sheets/06_fact_sheet.htm).

#### Preparation of reports

1. A *general purpose financial report* ('GPFR') - that includes a *committee of management statement* - and an *operating report* ('OPR') must be prepared "as soon as practicable after the end of each financial year" [s253(1), s254(1)].

*The time-limit "as soon as practicable" is constrained by the time-limit for subsequent steps in the financial reporting process particularly the requirement to present both reports together with an auditor's report to a meeting within 6 months after the end of the financial year [s266].*

2. Preparation of a committee of management statement is required by the reporting guidelines issued by the Industrial Registrar under section 255 and must contain the declarations set out in those guidelines. The statement must be made in accordance with a resolution of the committee of management.
3. If the committee wishes to provide members with a copy of a *concise report* rather than of the full report it must pass a resolution to that effect [s265(2)].
4. The Registry refers to a meeting at which the resolutions referred to in 2 and 3 above are passed as the *first meeting* or the *preparation meeting*.
5. A statement showing the particulars of any loan, grant or donation of an amount exceeding \$1,000 must be prepared in time for it to be lodged in the Registry within 90 days after the end of the financial year [s237(1)].

#### Audit of financial report

6. An auditor's report must be prepared, signed and given to the reporting unit within a reasonable time of the auditor having received the GPFR. The auditor's report must be dated as at the date on which the auditor signs it [s257(9)].

*The time-limit "within a reasonable time" is constrained by the time-limit for subsequent steps in the financial reporting process particularly the requirement to present the reports together with an auditor's report to a meeting within 6 months after the end of the financial year [s266].*

#### Provision of reports to members and presentation to general meeting of members

7. The reporting unit must provide free of charge to its members copies of the GPFR, the OPR and the Auditor's report (the *full report*) or (where the committee of management has resolved under the rules of the reporting unit to do so) a *concise report* [s265(1), (2), (3) and Reg 161].
8. The copies must be provided to the members of the reporting unit at least 21 days before presentation of the full report to a general meeting of the members [s265(5)(a)].

9. 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 [s265(6)]. In the view of the Registry 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 (see also Reg 18); 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.

10. The full report must be presented to a general meeting of members within 6 months after the end of the financial year [s266(1)].

The Registry refers to this meeting as the *second meeting* or the *presentation meeting*.

11. Reporting units with membership widely dispersed should note that if the rules of the reporting unit permit a general meeting to be a series of meetings at different locations, the presenting of the full report to such a series of meetings will suffice [s266(2)].

12. A reporting unit may apply to the Registrar to have the 6 months time-limit for convening the general meeting of members extended by one month [s266(1) and s265(5)]. This has the dual effect of extending the time-limit for provision of documents to members by one month [s265(5)].

#### **Provision of reports to members and presentation to a committee of management meeting**

13. The full report may be presented to a meeting of the committee of management *instead of* a general meeting of members if the rules provide that a general meeting of members can be called by 5% or less of members for the purpose of considering the full report [s266(3)]. The Registry also refers to this meeting as the *second meeting* or the *presentation meeting*.

14. Where the full report is to be presented to a committee of management meeting, the reporting unit must provide free of charge to its members copies of the full report or the concise report to the members of the reporting unit within 5 months after the end of the financial year [s265(5)(b)]. A Registrar may extend this time-limit by no more than one month [s265(5)].

15. The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in the same manner discussed at 9 above.

16. The committee of management meeting must also be held within 6 months after the end of the financial year [s266(3)]. There is no provision for extending the time-limit for holding this form of meeting.

#### **Lodgment of documents in Registry**

17. A statement showing the relevant particulars of any loan, grant or donation of an amount exceeding \$1,000 must be lodged in the Registry within 90 days after the end of the financial year. Such a statement is not a public document but may be inspected at any registry, during office hours, by a member of the organisation or branch concerned [s237(4) and Reg 20(1)].

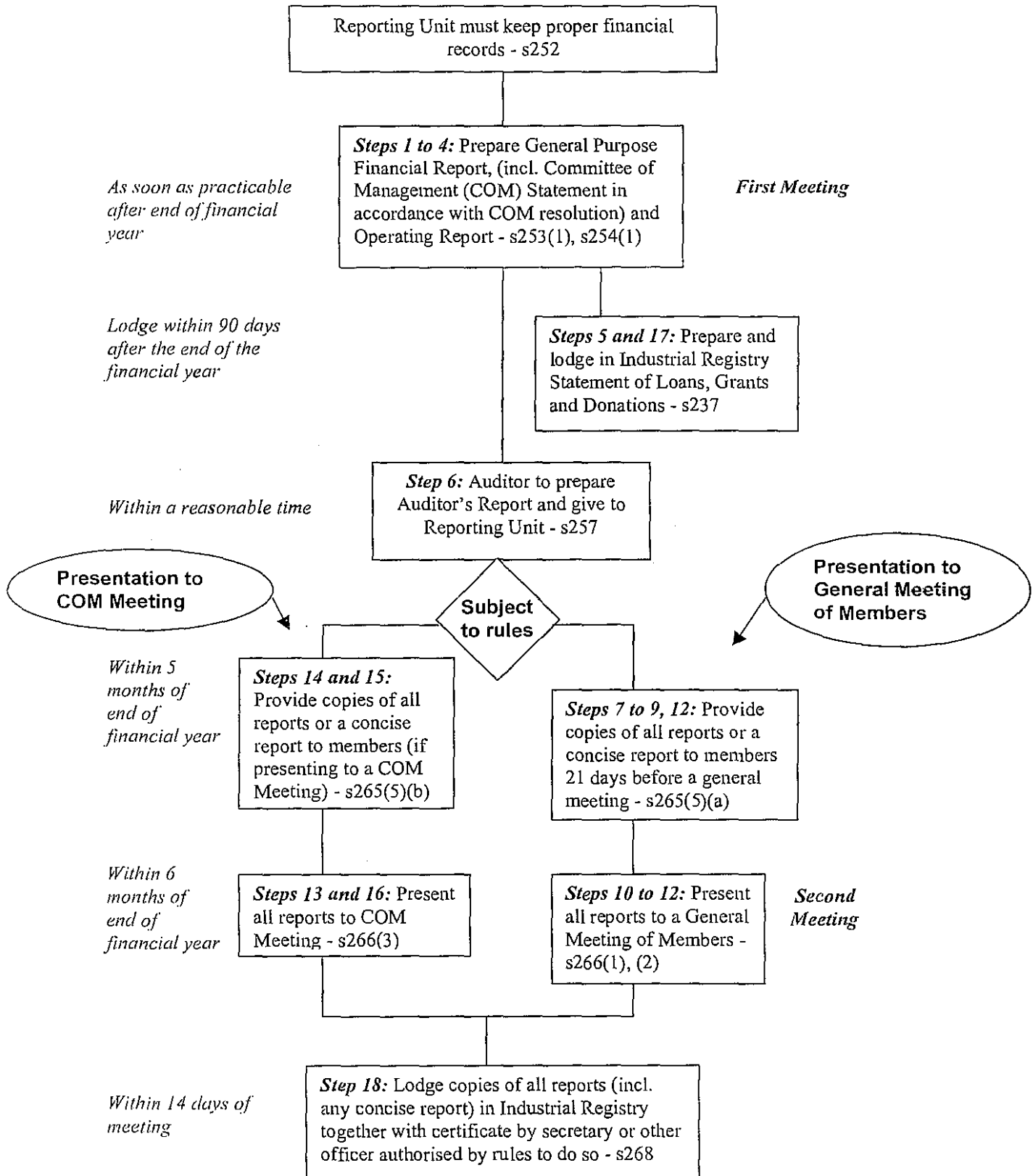
18. The following documents must be lodged in the Registry within 14 days after the presentation meeting [s268]:

- a. a copy of the full report;
- b. a copy of any concise report provided to the members; and
- c. a certificate by the secretary or other officer of the reporting unit authorised by the rules of the reporting unit for the purpose that the documents lodged are copies of the documents provided to members and presented to the presentation meeting.

*The certificate should indicate the date on which the documents were provided to the members as well as the nature and date of the presentation meeting.*

This material has been prepared by the Australian Industrial Registry as a general guide to the Workplace Relations (Registration and Accountability of Organisations) legislation. This material should not be treated as advice on the circumstances of any particular case. This material does not have any legal status; the relevant law is set out in Schedule 1B to the Workplace Relations Act 1996 (the RAO Schedule), the RAO Schedule Regulations, the reporting guidelines of the Industrial Registrar issued under s255 of the RAO Schedule and the Workplace Relations Legislation Amendment (Registration and Accountability of Organisations) (Consequential Provisions) Act 2002.

## Diagrammatic Summary of Financial Reporting Process and Time-Limits



**NOTE:** The references to steps relate to the narrative description of the Financial Reporting Process and Time-Limits in Registry FACT Sheet No. 08/2003 - [http://www.airc.gov.au/fact\\_sheets/08\\_fact\\_sheet.htm](http://www.airc.gov.au/fact_sheets/08_fact_sheet.htm)

## Registration and Accountability of Organisations Legislation Fact Sheet

### Auditors

The Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) [the **RAO Schedule**], generally comes into operation on 12 May 2003. The RAO Schedule contains most of the matters previously dealt with in the body of the *Workplace Relations Act 1996* [the Act], which related to the registration and functioning of organisations of employers and employees under the Act. The *Workplace Relations Legislation Amendment (Registration and Accountability of Organisations) (Consequential Provisions) Act 2002* [the **RAOCP Act**], deals with various transitional provisions arising from the introduction of the RAO Schedule.

### Application

Division 4 of Chapter 8, Part 3 of the RAO Schedule makes provision in respect of the requirement to have an auditor (s256(1)) for each *reporting unit* of an organisation in relation to a financial year of the organisation that commences on or after commencement of the reporting guidelines (item 47(1) of RAOCP Act). The meaning of "reporting unit" is provided by section 242 and discussed in Registry Fact Sheet No. 06/2003 **Accounting, Auditing and Reporting Obligations** at [http://www.airc.gov.au/fact\\_sheets/06\\_fact\\_sheet.htm](http://www.airc.gov.au/fact_sheets/06_fact_sheet.htm).

The corresponding obligations set out in Part IX, Division 11 of the *Workplace Relations Act 1996* continue to apply to an organisation or a branch of an organisation in relation to a financial year that had started, but had not ended, before commencement of the reporting guidelines (item 47(1) of the RAOCP Act).

### Who may hold the position of an auditor?

The position of auditor of a reporting unit is to be held by:

- a person who is an approved auditor; or
- a firm, at least one of whom is an approved auditor.

An *approved auditor* is a person who is a member of CPA Australia, the National Institute of Chartered Accountants in Australia or the National Institute of Accountants and holds a current Public Practice Certificate (Reg 4).

In relation to a reporting unit that has been issued with a certificate under subsection 270(1) of the RAO Schedule, a person who is a member of the above bodies but does not hold a current Public Practice Certificate may be approved by the Industrial Registrar.

### Who may accept appointment as an auditor?

A person must not accept (nor retain) appointment as auditor unless:

- the person is an approved auditor; and
- the person is not an excluded auditor in relation to the reporting unit

A member of a firm must not accept (nor retain) appointment of the firm as auditor of a reporting unit unless:

- at least one member of the firm is an approved auditor; and
- no member of the firm is an excluded auditor in relation to the reporting unit.

An *excluded auditor* is a person who is:

- an officer or employee of the reporting unit or the organisation of which the reporting unit is a part, or
- a partner, employer or employee of such an officer or employee, or
- a liquidator in respect of property of the reporting unit or the organisation of which the reporting unit is a part, or

- a person who owes more than \$5000 to the reporting unit or the organisation of which the reporting unit is a part.

## **Powers and duties of auditors**

An auditor is entitled:

- to full and free access to all records and other documents of the reporting unit relating directly or indirectly to the receipt or payment of money, or to the acquisition, receipt, custody or disposal of assets, of the reporting unit and
- to seek from any designated officer, or employee of the reporting unit, such information and explanations as the auditor or authorised person wants for the purposes of the audit.

An auditor must, in his or her report,

- state whether in the auditor's opinion the general purpose financial report is presented fairly in accordance with any of the following that apply in relation to the reporting unit:

(a) the Australian Accounting Standards;

(b) any other requirements imposed by this Part.

If not of that opinion, the auditor's report must say why.

- If the auditor is of the opinion that the general purpose financial report does not so comply, to the extent it is practicable to do so, quantify the effect that non-compliance has on the general purpose financial report. If it is not practicable to quantify the effect fully, the report must say why.
- describe any defect or irregularity in the general purpose financial report; and any deficiency, failure or shortcoming in respect of the matters referred to in subsection (2) or section 252.

The form and content of the auditor's report must be in accordance with the Australian Auditing Standards.

## **Notices of meeting of the reporting unit.**

An auditor must receive any notice of, and any other communication relating to, a meeting of the reporting unit, or the committee of management of the reporting unit, at which the report of the auditor, or any general purpose financial report to which the report relates, are to be presented.

An auditor is entitled to attend, and be heard at, any part of a meeting of a reporting unit, or the committee of management of a reporting unit, at which:

- the report of the auditor, or any general purpose financial report to which the report relates, is to be presented or considered; or
- there is to be conducted any business of the meeting that relates to the auditor.

## **Auditors to enjoy qualified privilege**

An auditor is not, in the absence of malice, liable to an action for defamation at the suit of a person in relation to a statement that the auditor makes in the course of duties as auditor, whether the statement is made orally or in writing.

## **Fees and expenses of Auditors**

A reporting unit must pay the reasonable fees and expenses of an auditor of the reporting unit.

This material has been prepared by the Australian Industrial Registry as a general guide to the Workplace Relations (Registration and Accountability of Organisations) legislation. This material should not be treated as advice on the circumstances of any particular case. This material does not have any legal status; the relevant law is set out in Schedule 1B to the Workplace Relations Act 1996 (the RAO Schedule), the RAO Schedule Regulations, the reporting guidelines of the Industrial Registrar issued under s255 of the RAO Schedule and the Workplace Relations Legislation Amendment (Registration and Accountability of Organisations) (Consequential Provisions) Act 2002.



**Australian Government**

**Australian Industrial Registry**

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

Mr Norman J Hoare  
Morris & Batzloff  
Chartered Accountants  
Level 1/96 Lytton Road  
EAST BRISBANE QLD 4169

Dear Mr Hoare

**Re: Audit of the Financial Accounts for the CEPU Plumbing Division, Queensland  
Divisional Branch**

At the request of your client, the CEPU Plumbing Division, Queensland Divisional Branch, I enclose copies of information outlining the new financial reporting obligations of registered organisations. This information may assist you in the preparation of the report on its financial affairs for the year ending 31 March 2005.

If you have any queries regarding this information, please contact me on 02 8374 6666.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Peter McKerrow'.

Peter McKerrow  
for Deputy Industrial Registrar

29 September 2004