

Certificate of Secretary or other Authorised Officer

S268 of Schedule 1B *Workplace Relations Act 1996*

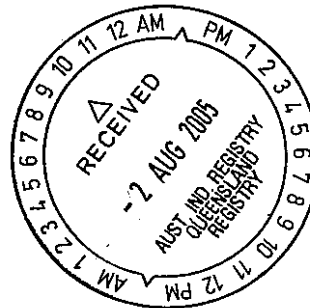
I Jorgen Gullestrup being the State Secretary of the CEPU (Plumbing Division certify:

- that the documents lodged herewith are copies of the fully report, [and the concise report]², referred to in s268 of the RAO Schedule; and
- that the concise reports³, was provided to members in The Plumbers Pipeline mailed out to all members.
- That the full report was presented to AGM of the reporting unit on 27 July, 2005; in accordance with section 266 of the RAO Schedule.

Signature

Date

2/8/05




INDUSTRIAL REGISTRAR

- 2 AUG 2005

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

- the secretary; or
- an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph

<sup>2</sup>*Only applicable where a concise report is provided to members*

<sup>3</sup>*Insert whichever is applicable*

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

OPERATING REPORT



**Review of the State's Principal Activities**

The principal industrial objectives are aimed at the improvement of wages and working conditions for members throughout industry. This has been done primarily by way of industrial awards and enterprise agreements. The CEPU Plumbing Division has also been active in trying to influence governments at all levels in a wide range of political issues

**Results of those Activities**

The net surplus of the Union for the year ended 31 March 2005 was \$109,588.00

**Significant changes in the Branch Financial Affairs during the Year.**

There was no significant change in the Unions Financial activities and the results of financial affairs for the year ended 31 March, 2005.

**The Right of Members to Resign**

The Rules states that a member may resign his/her membership by notifying his/her State Secretary in writing, addressed and delivered to that officer.

A notice of resignation from membership takes effect:

(a) where the member ceases to be eligible to become a member of the organisation:

- (i) on the day on which the notice is received by the organisation; or
- (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;

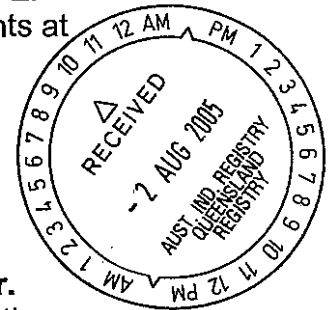
whichever is later; or

(b) in any other case:

- (i) at the end of two weeks, after the notice is received by the organisation; or
- (ii) on the day specified in the notice;

whichever is later.

Any dues payable but not paid by a former member of the organisation, in relation to a period before the member's resignation from the organisation took effect, may be sued for and recovered in the name of the organisation, in a court of competent jurisdiction, as a debt due to the organisation.



A notice delivered to the State Secretary shall be taken to have been received by the organisation when it is delivered.

A notice of resignation that has been received by the organisation is not invalid because it was not addressed and delivered to the State Secretary.

A resignation from membership is valid even if it is not effected in accordance with this Rule if the member is informed in writing by or on behalf of the organisation that the resignation has been accepted.

**State Officers or Members who are Trustees of a Superannuation Entity**

This is not applicable to us as we have no Officer or Member of the Branch who is a Director of a Company that is a trustee of a Super Entity.



**Prescribed Information Required Under the Workplace Relations (RAO) Regulations 2003**

- (a) the number of persons that were recorded in the register of members on 31 March, 2005 was 2341.
- (b) the number of persons who were employees of the reporting union on 31 March, 2005 was 7 1/2 employees, where the number of employees includes both full-time and part-time employees measured on a full-time equivalent basis.
- (c) the name of each person has been a member of the committee of management of the State at any time during the reporting period, and the period for which he or she held such a position is as follows:

| <u>NAME</u>       | <u>TITLE OF OFFICE HELD AND PERIOD</u>        |
|-------------------|-----------------------------------------------|
| Trevor Seehusen   | President - 12/07/2001 - 31/03/2005           |
| Robert Stonell    | Vice President - 29/07/1999 - 31/03/2005      |
| Jorgen Gullestrup | Secretary - 12/07/2001 - 31/03/2005           |
| Ray Crawford      | Assistant Secretary - 12/07/2001 - 31/03/2005 |
| Brett Machin      | Organiser - 12/07/2001 - 31/03/2005           |
| Brad O'Carroll    | Organiser - 25/02/2003 - 31/3/2005            |
| Gary O'Halloran   | Organiser - 05/07/2004 - 31/3/2005            |
| Norm Lupton       | Trustees - 29/04/1999 - 31/3/2005             |

Mark Watts Trustees - 29/10/2002 - 31/3/2005  
Andrew Battersby Committee - 13/05/2003 - 31/03/2005  
Erhan Dursun Committee - 05/11/2001 - 31/3/2005  
Kerry Duffin Committee - 12/07/2001 - 31/03/2005  
Ray Sainty Committee - 14/08/2001 - 31/03/2005  
Morey Newlands Committee - 10/12/2002 - 31/03/2005  
Phil Hartman Committee - 29/03/2003 - 31/03/2005

  
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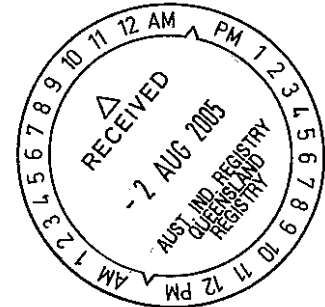

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**COMMUNICATIONS ELECTRICAL ELECTRONIC
ENERGY INFORMATION POSTAL PLUMBING
AND ALLIED SERVICES UNION OF AUSTRALIA**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2005



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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 MARCH 2005**

2

	2005	2004
	\$	\$
<u>INCOME</u>		
INCOME FROM MEMBERS		
Contributions	618 240	519 469
Branch Levy	121 150	137 262
Entrance Fees	3 966	3 282
Defence Levy	<u>468</u>	<u>2 150</u>
TOTAL INCOME FROM MEMBERS	743 824	662 163
OTHER INCOME		
Grant – CEPU National Divisional Office	76 190	-
Interest Received	22 595	6 368
Meeting Attendance	42 189	35 584
Sundry Income	17 347	6 672
Funeral Benefits Received	56 000	49 000
Funeral Benefits Paid	(56 000)	(49 000)
Training Income	87 774	46 497
Profit/(Loss) on Sale of Non-Current Assets	<u>(6 958)</u>	<u>(5 272)</u>
TOTAL OTHER INCOME	<u>239 137</u>	<u>89 849</u>
TOTAL INCOME	<u>982 961</u>	<u>752 012</u>
<u>EXPENDITURE</u>		
Affiliations	17 050	14 021
Capitation – CEPU National Divisional Office	61 734	51 944
Industrial Campaign Expenses	780	3 880
Industrial Support	10 438	11 923
Industrial Support – ETU	12 005	-
Wages – Officials	302 057	234 790
Wages – Staff	105 688	118 757
Redundancy Payments - Staff	57 250	-
Superannuation – Officials	34 361	25 281
Superannuation – Staff	7 733	10 560
CIPQ – Insurance	4 410	4 004
Workcover	1 383	1 315
Holiday Pay Provided – Officials	12 262	3 441
Holiday Pay Provided – Staff	476	(301)
Long Service Leave & Retirement Allowance – Officials	19 992	15 908
Long Service Leave & Retirement Allowance – Staff	1 260	25 578
Audit Fees	5 500	14 405

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

**STATEMENT OF FINANCIAL PERFORMANCE (continued)
FOR THE YEAR ENDED 31 MARCH 2005**

	2005	2004
	\$	\$
Donations	1 200	1 000
Legal Fees	-	7 155
Motor Vehicle Running Expenses	33 757	21 567
Motor Vehicle Fringe Benefits Tax	561	4 273
Motor Vehicle Depreciation	30 881	14 001
May Day & Anniversary Expenses	4 054	-
Promotions	3 376	5 476
Tolls, Parking, Taxis	2 739	1 812
Telephone	15 969	28 517
Administration Expenses:		
Administrative Support - ETU	8 182	-
Printing & Stationery	19 903	17 162
Newsletter	(2 411)	6 553
Postage	10 332	10 595
Cleaning	3 151	3 600
Photocopying	244	1 322
Insurance	2 674	3 728
Amenities	2 355	2 025
Uniforms	1 616	1 616
Equipment Maintenance	9 742	8 271
Building Maintenance	11 880	12 184
Computer Expenses	15 438	8 217
Staff Training	3 221	829
Organisers Expenses		
Overnight Allowance	5 892	3 605
Airfares and Accommodation	6 902	5 557
Meetings Expenses	6 614	8 410
Subscriptions	2 799	1 362
Bank Charges	7 380	6 925
Lodgement Fees	-	33
Interest Paid	(1 563)	2 029
Sundry Expenses	7 645	9 977
Depreciation – Furniture & Equipment	<u>4 461</u>	<u>2 953</u>
TOTAL EXPENDITURE	<u>873 373</u>	<u>736 260</u>
NET SURPLUS/ (DEFICIT) FOR THE YEAR	<u>109 588</u>	<u>15 752</u>

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

**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2005**

	NOTES	2005 \$	2004 \$
<u>ASSETS</u>			
<u>CURRENT ASSETS</u>			
Cash on Hand		1 100	1 100
Cash at Bank	3	281 651	292 026
Other Debtors		7 000	8 123
Loans - Other		<u>22 977</u>	<u>-</u>
TOTAL CURRENT ASSETS		312 728	301 249
<u>NON-CURRENT ASSETS</u>			
Property, Plant & Equipment	4	<u>590 448</u>	<u>534 018</u>
TOTAL ASSETS		<u>903 176</u>	<u>835 267</u>
<u>LIABILITIES</u>			
<u>CURRENT LIABILITIES</u>			
CEPU National Divisional Office - Capitation		129 456	157 602
- Levy		26 037	34 000
Other Creditors and Accrued Expenses		32 586	36 061
Provision for Holiday Pay		36 179	23 441
Provision for Long Service Leave & Retiring Allowance		99 266	98 014
Loan from CEPU Other Divisions	5	2 621	10 400
Unexpended Grant Income		-	2 543
Members Wages Collected		<u>2 746</u>	<u>2 746</u>
TOTAL CURRENT LIABILITIES		328 891	364 807
<u>NON-CURRENT LIABILITIES</u>			
Loan from CEPU Other Divisions	5	<u>-</u>	<u>5 763</u>
TOTAL LIABILITIES		<u>328 891</u>	<u>370 570</u>
NET ASSETS		<u>574 285</u>	<u>464 697</u>
ACCUMULATED FUNDS	6	<u>574 285</u>	<u>464 697</u>

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2005**

	Notes	2005
CASH FLOWS FROM OPERATING ACTIVITIES		\$
Receipts from members and others		987 960
Interest received		22 595
Payments to suppliers and employees		<u>(984 848)</u>
Net cash provided by operating activities	8(b)	25 707
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment		<u>(22 540)</u>
Net cash used in investing activities		(22 540)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings		<u>(13 542)</u>
Net cash used in financing activities		(13 542)
Net increase/(decrease) in cash held		(10 375)
Cash at the beginning of the period		<u>293 126</u>
Cash at the end of the period	8(a)	<u>282 751</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 2005**

1. ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act 1996.

The financial report covers the Communications Electrical Electronic Energy Information Postal Plumbing And Allied Services Union Of Australia as an individual entity. The Communications Electrical Electronic Energy Information Postal Plumbing And Allied Services Union Of Australia is a union operating in Queensland under the Workplace Relations Act 1996.

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

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

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 2005.
- (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 CEPU National Divisional 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 (continued)
FOR THE YEAR ENDED 31 MARCH 2005**

- (f) **Cash**
For the purposes of the statement of cash flows, cash includes cash on hand, at banks and on deposit.
- (g) **Revenue**
Revenue from the rendering of a service is recognised upon delivery of the service to the members.
- (h) **Comparative Figures**
Where necessary, comparative figures have been adjusted to conform with changes in presentation in the current year.
- (i) **Goods and Services Tax (GST)**
Revenues, expenses and assets are recognised net of the amount of GST except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

2. NOTICE REQUIRED UNDER SECTION 272 OF THE WORKPLACE RELATIONS ACT 1996

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 272 which reads as follows:

- (1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit.
- (2) The application must be in writing and must specify the period within which, and the manner in which the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

3. CASH AT BANK

	2005	2004
	\$	\$
General Fund Cheque Account	96 479	98 779
Members Wages Account	2 860	2 856
Members Equity Account	59 618	76 158
Term Deposit	<u>122 694</u>	<u>114 233</u>
	<u>281 651</u>	<u>292 026</u>

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2005**

4. PROPERTY, PLANT AND EQUIPMENT

	2005	2004
	\$	\$
Peel Street Property – at independent valuation	461 421	461 421
Office Equipment at cost	92 842	88 631
Accumulated Depreciation	(76 870)	(77 111)
Motor Vehicles at cost	157 162	96 249
Accumulated Depreciation	<u>(44 107)</u>	<u>(35 172)</u>
	<u>590 448</u>	<u>534 018</u>

5. LOAN FROM CEPU OTHER DIVISIONS

Current liability	2 621	10 400
Non-current liability	<u>-</u>	<u>5 763</u>
	<u>2 621</u>	<u>16 163</u>

6. ACCUMULATED FUNDS

Retained Earnings at Start of Year	308 631	292 879
Surplus/(Deficit) For Year	<u>109 588</u>	<u>15 752</u>
Retained Earnings at End of Year	418 219	308 631
Property Revaluation Reserve	<u>156 066</u>	<u>156 066</u>
	<u>574 285</u>	<u>464 697</u>

7. REMUNERATION OF THE COMMITTEE OF MANAGEMENT

(a) Remuneration

Income received by members of the committee of management was received in their capacity as staff members of the Union.

Income received by members of the committee of management		
- For year to 31 March	<u>105 688</u>	<u>118 757</u>

Number of members of the committee of management was within the following bands:

\$10 000 – 20 000	-	-
\$40 000 – 49 999	-	-
\$60 000 – 69 999	5	5

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2005

8. CASH FLOW INFORMATION

(a) Reconciliation of Cash

Cash on Hand	1 100
Cash at Bank	<u>281 651</u>
	<u>282 751</u>

(b) Reconciliation of Net Cash Provided by Operating Activities to Profit From Ordinary Activities After Income Tax

Profit/(Loss) from ordinary activities after income tax	109 588
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Non-cash Flows in Operating Surplus/(Deficit)

Depreciation and loss on disposal of non current assets	42 300
Grant – CEPU National Division Office	(76 190)

Changes in Assets and Liabilities

(Increase)/Decrease in receivables	(21 854)
Increase/(Decrease) in provisions	13 990
Increase/(Decrease) in payables	<u>(42 127)</u>
Net cash provided by (used in) operating activities	<u>25 707</u>

(c) Facilities

The Union has no credit stand-by or financing facilities in place.

9. SEGMENT REPORTING

The entity operates as a Union for workers in the plumbing industry throughout Queensland.

10. UNION DETAILS

The principal place of business of the union is:

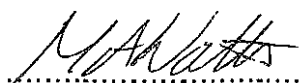
41 Peel Street
South Brisbane Qld 4101

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

CERTIFICATE OF COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 31 MARCH 2005

We, being two members of Communications Electrical Electronic Energy Information Postal Plumbing And Allied Services Union Of Australia, do state on behalf of the Executive and in accordance with a resolution passed by the Executive, that:

- (A) The Financial Statements and Notes comply with Australian Accounting Standards;
- (B) The Financial Statements and Notes comply with the reporting guidelines of the Industrial Registrar;
- (C) The Financial Statements and Notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (D) There are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (E) During the financial year ended 31 March 2005 and since the end of that year:
 - (i) Meetings of the committee of management were held in accordance with the rules of the Branch; and
 - (ii) The financial affairs of the reporting unit have been managed in accordance with the rules of the Branch including the rules of a branch concerned; and
 - (iii) The financial records of the reporting unit have been kept and maintained in accordance with schedule 1B of the Workplace Relations Act 1996 and the Regulations; and
 - (iv) The information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of schedule 1B of the Workplace Relations Act 1996 has been furnished to the member or Registrar; and
 - (v) There has been compliance with any order for inspection of financial records made by the Commission under section 273 of the schedule 1B of the Workplace Relations Act 1996.

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

**INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 31 MARCH 2005**

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 2005 as set out on pages 1 to 9. 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 aspects, 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.

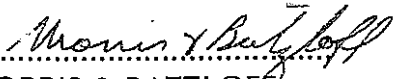
Audit Opinion

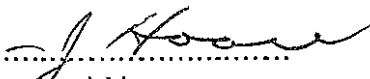
We have received all the information and explanations we required for the purposes of our audit.

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, are prepared in accordance with Section 253 of the Workplace Relations Act, 1996. The accounts set out on page 1 to 9 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 position of the Union as at 31 March, 2005 and;
 - (b) The Financial Performance the Union for the year ended on that date; and

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


.....
MORRIS & BATZLOFF
Chartered Accountants


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Norman J Hoare
Registered Company Auditor

31st May 2005



Australian Government
Australian Industrial Registry

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

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

Dear Mr Gullestrup

Financial Return - year ending 31 March 2005 (FR2005/219)

I refer to the Branch financial documents lodged in the Registry on 2 August 2005.

There appear to be some omissions from the documents given to members. If so, the Branch may not have complied with all its financial reporting obligations for the following reasons.

Concise Report

Section 265(3) of the RAO Schedule¹ describes what a "concise report" must include. As you will see, the report consists of a number of elements including:

- a concise financial report drawn up "in accordance with the regulations"² - regulation 161(1)(a) requires the concise financial report include specified financial statements presented as in the full report except for the omission of cross-reference to notes to the financial statements in the full report:
 - profit and loss statement (statement of financial performance) - the copy in the concise report appears to differ from that in the full report; for example, the totals for income and expenditure differ
- the operating report (s265(3)(b))
- reports and statements mentioned in s253(2)(c) – specifically a copy of the Committee of Management Statement - see regulation 161(1)(d)
- the notice mentioned in s272(5) – see regulation 161(1)(f)
- discussion and analysis of the principal factors affecting the Branch's financial performance, financial position and financial and investing activities to assist the understanding of members – see regulation 161(1)(c)

Subject to any comments the Branch may wish to make, it does not appear to have provided its members a copy of a concise report which complies with the legislation³.

Operating Report

The Branch has included the text (slightly paraphrased) of what appears to be rule 18 of the rules of the Plumbing Division of the CEPU. To avoid any doubt and to ensure that details given are completely consistent with the rules, the Branch may wish to consider inserting the exact text of the relevant rule as set out in the rules of the Division in future reports. Alternatively, a form of words such as "Rule xx of the rules of the Plumbing Division of the CEPU sets out members' right to resign from the Branch" is acceptable as long as the correct rule number is cited and the correct Division's rulebook cited.

¹ The Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) (the RAO Schedule)

² Workplace Relations (Registration and Accountability of Organisations) Regulations ("RAO Regulations")

³ Under s265(1) the Branch must provide either a copy of the full report or a concise report to its members

Committee of Management Statement

Consistency

The reporting Guidelines of the Industrial Registrar require the Committee to express its opinion on various matters including whether "where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation".

As you would appreciate, the Branch is one of many reporting units (other branches, divisions and so on) which make up the registered organisation known as the CEPU. Section 252(2) requires each of these reporting units to keep financial records in a consistent way as far as practicable. The Committee must express its view on whether the Branch has done so. In its Statement the committee has omitted to express its opinion. Please ensure the Committee does so in next year's Statement.

Date of Statement

Please also ensure the date of the resolution of the Committee is also stated on next year's Statement.

Signatory of Statement

Section 243 defines who is a "designated officer" under the Guidelines for the purpose of signing the Statement – this is the officer who, under the rules of the Branch, is responsible for undertaking the functions necessary to enable the Branch to comply with its financial reporting obligations. This would appear to be, under the rules of the Division, the Secretary of the Branch. If so, please ensure the Statement is signed by the Secretary in future.

Audit Opinion

The auditor has expressed his opinion on the financial report by reference to the former provisions (s253) of the Workplace Relations Act 1996. Under s257(5) of the RAO Schedule an auditor must:

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.

Could you please draw this to the auditor's attention when preparing next year's report.

Under "Scope" the auditor has referred to the "accounting officer" of the Branch – the term "accounting officer" is no longer used under the RAO reporting provisions.

Further Action

As discussed by phone today, the Branch should now arrange to provide either a copy of the full report (the general purpose financial report, the operating report and the auditor's report) to its members or a copy of a complete concise report.

If the Branch chooses to provide the full report, it could do so by posting a copy on its website and advising members of its availability there. If the Branch chooses to present the full report to a general meeting of members, it must provide the report at least 21 days before the meeting. After the full report has been presented to the general meeting, the Branch should lodge a copy in the Registry with your certificate. A copy of a draft certificate was enclosed in the Registry's letter of 12 April 2005.

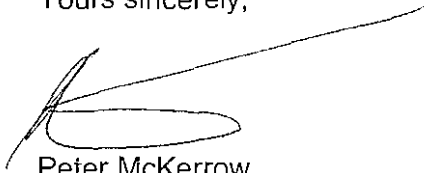
Please ensure the dates of provision to members (by posting on the website) and presentation to the general meeting are specified in the certificate.

It should not be necessary to lodge a new set of documents in the Registry as copies of the general purpose, operating and auditor's reports have been lodged already. However, when you lodge your certificate, please confirm that the documents already lodged are the same as those provided to members and presented to the meeting.

Could you also please confirm what action the Branch now plans to take to complete its reporting obligations.

If you or the auditor have any questions, please email me or phone me.

Yours sincerely,

A handwritten signature in black ink, consisting of a large, sweeping loop followed by a horizontal line and a short vertical stroke at the end.

Peter McKerrow
for Deputy Industrial Registrar

15 August 2005



CEPU PLUMBING DIVISION

QUEENSLAND BRANCH

The Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, Plumbing Division Queensland Branch.

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

JORGEN GULLESTRUP
Branch Secretary

Postal Address
PO Box 3596, South Brisbane 4101

Ph: 07 3844 8433
Fax: 07 3844 8233

8 February 2006

Stephen Kellett
Australian Industrial Registry
80 William Street
East Sydney NSW 2011

Dear Stephen,

Further to your conversation with Lisa Reynolds from our office, I am following your instructions to confirm the procedures that the Plumbers Union took, on advice from Peter McKerrow, with the Financial return for year ending 31 March 2005.

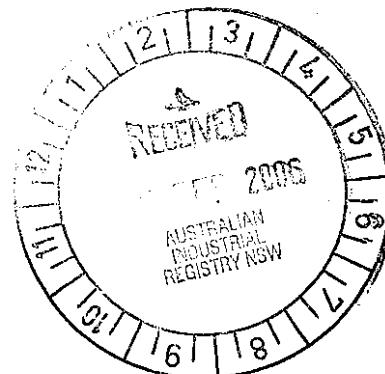
The Plumbers Union has posted a copy on the web site (www.plumbersunionqld.com) of the Branch's Full report (the general purpose financial report, the operating report and the auditor's report) and notified the membership of it's availability.

The Branch also presented the full report to a general meeting of members on 25th October 2005. We sent the full report to the membership 4 weeks prior to the meeting as advised by Peter McKerrow.

Furthermore, I have informed the Branch's auditor of our shortcomings and copied the list of requirements for future reference. The coming year's financial report should be in line with the Industrial Registry's requirements.

Regards,


Jorgen Gullestrup
State Secretary



CEPU PLUMBING DIVISION
QUEENSLAND BRANCH

yourrightsatwork
worth fighting for



Australian Government
Australian Industrial Registry

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Fax: (02) 9380 6990
Email: sydney@air.gov.au

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

Dear Mr Gullestrup

**Re: Financial Return – Queensland Plumbing Divisional Branch –
for year ending 31 March 2005 (FR2005/219)**

Thank you for your letter dated 8 February 2006 confirming that the Branch supplied the membership with the full report and subsequently presented the documents to a general meeting on 25 October 2005.

As the reporting requirements have now been complied with, the documents have been filed and no further action is required.

Yours sincerely

A handwritten signature in black ink that reads 'Stephen Kellett' followed by a horizontal line.

Stephen Kellett
Assistant Manager, Sydney Registry

13 February 2006