



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
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Ref: FR2007/219-[128V-PQLD]

Mr Brad O'Carroll
Branch Secretary
CEPU Plumbing Division
Queensland Divisional Branch
PO BOX 3596
SOUTH BRISBANE QLD 4101

Dear Mr O'Carroll

Financial Return - year ending 31 March, 2007

Our records show the organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

This letter is intended as guide to the law applicable on the date of this letter, and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

Information on AIRC Website

We recommend you and your accountant/auditor also refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule](#)
- [RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.

Reporting Unit

Under the provisions of the Registration and Accountability of Organisations Schedule (RAO), Schedule 1 of the *Workplace Relations Act 1996*, reporting entities are known as "*reporting units*". Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will use the term "reporting unit" in this letter.

Industrial Registrar's Guidelines

The Industrial Registrar's reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit's economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar's Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor's Report, comprise the reporting unit's financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar's Reporting Guidelines. The GPFR consists of:

(a) Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

(b) Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255 including disclosures related to any recovery of wages activity; and

(c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au).

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at belinda.penna@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely



Belinda Penna
For Deputy Industrial Registrar
2 April, 2007

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
	Does the statement contain declarations relating to any recovery of wages activity?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On ____/____/____ [date of meeting] the Committee of Management of _____ [name of reporting unit] passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended ____/____/____ [date]:

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

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held* in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been* furnished to the member or Registrar; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

[Add the following if any recovery of wages activity has been undertaken during the financial year]

- (f) in relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For Committee of Management: _____ [*name of designated officer per section 243 of the RAO Schedule*]

Title of Office held:

Signature:

Date:

* *Where compliance or full compliance has not been attained - set out details of non compliance instead.*

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report **OR** concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members **OR** the last of a series of general meetings of members **OR** a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²Only applicable where a concise report is provided to members

³Insert whichever is applicable



Ref: FR2007/219 -[128V-PQLD]

Mr B O'Carroll
Branch Secretary
CEPU Plumbing Division
Queensland Divisional Branch
PO BOX 3596
SOUTH BRISBANE QLD 4101

Dear Mr O'Carroll

**Re: CEPU Plumbing Division - Queensland Divisional Branch - Outstanding Financial Documents -
*Workplace Relations Act 1996***

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

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 31 March, 2007. For details of these provisions and organisations' financial reporting obligations please refer to the Registry's earlier correspondence.

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

- the general purpose financial report;
- the auditor's report; or
- the operating report.

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

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

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **15 October, 2007.**

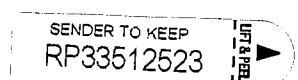
Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation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

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

In the absence of lodgement of a copy of the full report, I request you state in writing by **14 November, 2007:**

- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report

¹ Schedule 1 of the Workplace Relations Act 1996




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

The full report when lodged must be accompanied by a certificate of the secretary or other authorised officer that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

If you wish to discuss this letter, please contact me on (02) 8374 6618. In reply please quote: **FR2007/219.**

Yours sincerely



Belinda Penna

E-mail: belinda.penna@air.gov.au

24 October, 2007



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

BRADLEY O'CARROLL

Branch Secretary

Postal Address

PO Box 3596, South Brisbane 4101

Ph: 07 3844 8433

Fax: 07 3844 8233

Australian Industrial Registry
80 William Street
East Sydney NSW 2011

31 October 2007

Attention: Belinda Penna

Dear Belinda,

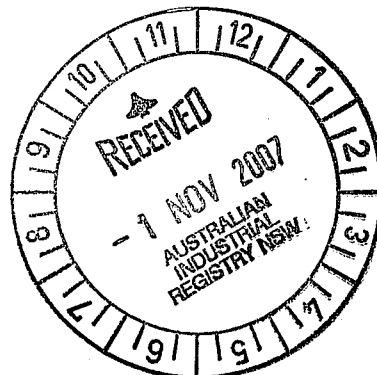
Please find enclosed the following sets of documents:

- General purpose financial report
- Certificate of committee of management
- Independent audit report
- Operating report
- Certificate of secretary

Could you please advise if there are any other matters to be dealt with.

Regards

Sandra A Crawford

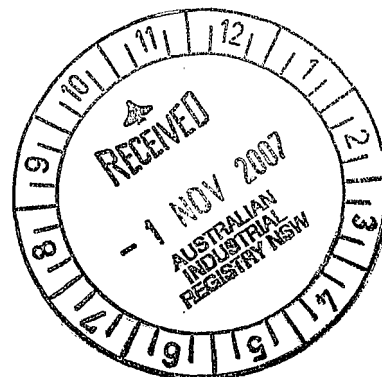


**COMMUNICATIONS ELECTRICAL ELECTRONIC
ENERGY INFORMATION POSTAL PLUMBING
AND ALLIED SERVICES UNION OF AUSTRALIA**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2007



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

**INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 MARCH 2007**

	NOTES	2007	2006
		\$	\$
<u>INCOME</u>			
<u>INCOME FROM MEMBERS</u>			
Contributions		487 899	481 548
State Levy		284 162	259 468
Entrance Fees		3 511	3 201
Campaign Levy		87 624	91 680
<u>OTHER INCOME</u>			
Grants Received			
Health Safety and Training Officer		85 455	80 000
Women in Plumbing		74 230	-
Interest Received		27 325	10 835
Meeting Attendance		37 808	52 865
Fee for Service – Consultancy		-	80 000
Profit/(Loss) on Sale of Non-Current Assets		1 688	(96)
Funeral Benefits Received		21 000	63 000
Training Income		48 864	33 566
Sundry Income		17 075	15 579
TOTAL INCOME		1 176 641	1 171 646
<u>EXPENDITURE</u>			
Administration Costs		82 294	113 914
Affiliations		19 463	13 062
Bank Charges		5 846	7 539
Campaign Expenses		52 245	34 754
Capitation – CEPU National		47 521	48 154
Depreciation		24 903	6 222
Donations		4 518	200
Delegation Meeting & Membership		40 942	48 534
Funeral Benefits Paid		21 000	63 000
Industrial Organising Costs		41 232	36 808
Interest Paid		416	109
Officials and Staff Costs			
Wages – Officials		419 805	340 899
Wages – Staff		228 481	156 260
Superannuation – Officials		35 483	32 512
Superannuation – Staff		17 432	14 911
Provision for Employee Entitlements – Officials		46 310	68 452
Provision for Employee Entitlements – Staff		4 344	4 200
Workcover		1 586	(3 915)
CIPQ Insurance		6 625	4 370
Other		19 906	3 580

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

**INCOME STATEMENT (continued)
FOR THE YEAR ENDED 31 MARCH 2007**

	NOTES	2007	2006
		\$	\$
Motor Vehicle Expenses			
Depreciation		25 205	29 508
Fringe Benefit Tax		2 718	1 215
Running Expenses		50 110	55 169
Professional Fees			
Accounting		10 998	9 434
Audit		7 580	5 010
Legal		42 811	31 274
Subscriptions		3 581	3 950
Other Expenses		1 457	-
TOTAL EXPENDITURE		<u>1 264 812</u>	<u>1 129 125</u>
NET SURPLUS/ (DEFICIT) FOR THE YEAR BEFORE INCOME TAX		<u>(88 171)</u>	<u>42 521</u>
Income Tax Expense	1(C)	-	-
NET SURPLUS/(DEFICIT) FOR THE YEAR		<u>(88 171)</u>	<u>42 521</u>

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

**BALANCE SHEET
AS AT 31 MARCH 2007**

	NOTES	2007 \$	2006 \$
<u>ASSETS</u>			
<u>CURRENT ASSETS</u>			
Cash on Hand		1 150	1 100
Cash at Bank	3	468 724	377 935
Other Debtors & Prepayments		70 253	2 015
Loans - Other		<u>20 000</u>	<u>20 000</u>
		560 127	401 050
<u>NON-CURRENT ASSETS</u>			
Property, Plant & Equipment	4	<u>527 510</u>	<u>574 590</u>
TOTAL ASSETS		<u>1 087 637</u>	<u>975 640</u>
<u>LIABILITIES</u>			
<u>CURRENT LIABILITIES</u>			
Trade Creditors		9 389	8 752
Other Creditors and Accrued Expenses		55 444	30 326
Members Wages Collected		2 746	2 746
Provision for Holiday Pay		71 060	58 324
Provision for Long Service Leave & Retiring Allowance		181 028	143 110
CEPU National Divisional Office - Capitation		125 295	81 848
- Levy		34 040	22 364
Unexpended Grant Income		<u>80 000</u>	<u>11 364</u>
TOTAL LIABILITIES		<u>559 002</u>	<u>358 834</u>
NET ASSETS		<u>528 635</u>	<u>616 806</u>
ACCUMULATED FUNDS	5	<u>528 635</u>	<u>616 806</u>

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

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

	NOTES	2007	2006
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members and others		1 575 323	1 531 009
Interest received		27 325	10 835
Payments to suppliers and employees		<u>(1 510 469)</u>	<u>(1 422 971)</u>
Net cash provided by operating activities	7(b)	92 179	118 873
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		<u>(1 340)</u>	<u>(19 968)</u>
Net cash used in investing activities		(1 340)	(19 968)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		<u>-</u>	<u>(2 621)</u>
Net cash used in financing activities		-	(2 621)
Net increase/(decrease) in cash held		90 839	96 284
Cash at the beginning of the period		<u>379 035</u>	<u>282 751</u>
Cash at the end of the period	7(a)	<u>469 874</u>	<u>379 035</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 2007**

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.
- (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 2007**

- (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

	2007	2006
	\$	\$
General Fund Cheque Account	106 834	129 036
Members Wages Account	2 792	2 867
Members Equity Account	222 378	116 654
Term Deposit	<u>136 720</u>	<u>129 378</u>
	<u>468 724</u>	<u>377 935</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 2007**

4. PROPERTY, PLANT AND EQUIPMENT

	2007	2006
	\$	\$
Peel Street Property – at independent valuation	461 421	461 421
Accumulated Depreciation	(11 536)	-
Office Equipment at cost	126 886	120 286
Accumulated Depreciation	(96 459)	(81 932)
Motor Vehicles at cost	123 639	146 739
Accumulated Depreciation	<u>(76 441)</u>	<u>(71 924)</u>
	<u>527 510</u>	<u>574 590</u>

5. ACCUMULATED FUNDS

Retained Earnings at Start of Year	460 740	418 219
Surplus/(Deficit) For Year	<u>(88 171)</u>	<u>42 521</u>
Retained Earnings at End of Year	372 569	460 740
Property Revaluation Reserve	<u>156 066</u>	<u>156 066</u>
	<u>528 635</u>	<u>616 806</u>

6. RELATED PARTIES

The aggregate amount paid to officers during the financial year as disclosed in the Income Statement is as follows:

Wages	419 805	340 899
Superannuation	35 483	32 512

There have been no other transactions between the officers and the Union other than those relating to their membership of the Union and the reimbursement by the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.

**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 2007**

	2007	2006
	\$	\$
7. CASH FLOW INFORMATION		
(a) Reconciliation of Cash		
Cash on Hand	1 150	1 100
Cash at Bank	<u>468 724</u>	<u>377 935</u>
	<u>469 874</u>	<u>379 035</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	(88 171)	42 521
Non-cash Flows in Operating Surplus/(Deficit)		
Depreciation and profit on disposal of non current assets	48 420	35 826
Changes in Assets and Liabilities		
(Increase)/Decrease in receivables	(68 238)	7 962
Increase/(Decrease) in provisions	50 654	65 989
Increase/(Decrease) in payables	<u>149 514</u>	<u>(33 425)</u>
Net cash provided by (used in) operating activities	<u>92 179</u>	<u>118 873</u>
(c) Facilities		
The Union has no credit stand-by or financing facilities in place.		

8. SEGMENT REPORTING

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

9. UNION DETAILS

The principal place of business of the union is:

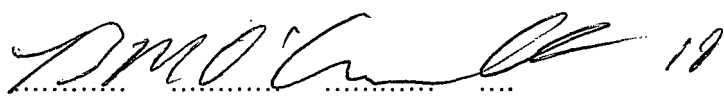
41 Peel Street
South Brisbane Qld 4101

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

CERTIFICATE OF COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 31 MARCH 2007

I, Bradley Michael O'Carroll, the secretary of the 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 on the *19th June* 2007:

- (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 2007 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) The financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (vi) 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.
 - (vii) No recovery of wages activity has been undertaken by the branch during the financial year.

 19

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

INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 31 MARCH 2007

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

Scope

The Financial Report and the Responsibility of Committee of Management and Branch Secretary.

The financial report comprises the Income & Expenditure Statement, Balance Sheet, Statement of Cash Flows, accompanying Notes to the Financial Statements and the Certificate of Committee of Management for the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia, for the year ended 31 March 2007.

The committee of management and secretary are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We have conducted an independent audit in order to express an opinion to the members of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia. Our audit was conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Workplace Relations Act 1996, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia a view which is consistent with our understanding of the Branch's financial position and its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- (a) examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report; and
- (b) assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Branch and its secretary.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

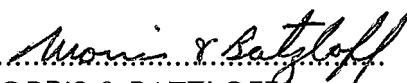
Independence

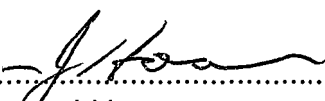
In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996.

Audit Opinion

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

- (a) The Workplace Relations Act 1996, including:
 - (i) Presenting fairly the Branch's financial position as at 31 March, 2007 and of its performance for the year ended on that date; and
 - (ii) Complying with Australian Accounting Standards; and
 - (iii) Complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and
- (b) Other mandatory professional reporting requirements in Australia.


.....
MORRIS & BATZLOFF
Chartered Accountants


.....
Norman J Hoare
Registered Company Auditor
96 Lytton Road, East Brisbane

19th June, 2007

Communications, Electrical Plumbers Union, Plumbing Division (CEPU Plumbing Division)

Queensland Branch

OPERATING REPORT

The State Council, being the Committee of Management for the purposes of the Workplace Relations Act 1996, presents its operating report of the CEPU Plumbing Division, Queensland Branch for the financial year ended 31 March 2007.

Review of the State's Principal Activities

The CEPU Plumbing Division's 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 Plumbers Division has also been active in trying to influence governments at all levels in a wide range of political issues. The CEPU Plumbing Division has also been active in seeking to improve training availability and standards within the industry it represents.

Significant Changes in Nature of Principal Activities

There were no significant changes in the nature of the Branch's principal activities during the financial year.

Result of Principal Activities

The Right of Members to Resign

Rule 18 states

- 18.1 that a member of the Division may resign from membership by written notice addresses and delivered to the Secretary of the Branch to which such member belongs.
- 18.2 A notice of resignation from membership of the Division takes effect:
 - 18.2.1 where the member ceases to be eligible to become a member of the Division:
 - 18.2.1.1 on the day the notice is received by the Division
 - 18.2.1.2 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;
 - 18.2.2 in any other case:
 - 18.2.2.1 at the end of 2 weeks after the notice is received by the Division; or
 - 18.2.2.2 on the day specified in the notice;whichever is later
- 18.3 Any dues payable but not paid by a former member of the Division in relation to a period before the member's resignation from the Division took effect, may be sued for and recovered in the name of the Union, in a court of competent jurisdiction, as a debt due to the Union.
- 18.4 A notice delivered to the Branch Secretary shall be taken to have been received by the Division when it was delivered.

Communications, Electrical Plumbers Union, Plumbing Division (CEPU Plumbing Division)

Queensland Branch

OPERATING REPORT (cont)

- 18.5 A notice of resignation that has been received by the Division is not invalids because it was not addressed and delivered in accordance with Sub-Rule 18.1
- 18.6 A resignation from membership of the Division 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 Division that the resignation had been accepted.

Nothing in Rule 18 interferes with a member's right to resign from the Union as set out under Schedule 1, Chapter 6, Section 174 of the Workplace Relations Act 1996.

The Union's administrative staff and officials have been instructed and trained in the application of this rule and has been instructed to inform any member accordingly.

State Members or Members who are either Directors or Trustees of a Superannuation Entity.

No members are Directors or Trustees of a Superannuation Entity

Other Relevant Information

As at 31 March 2007, the Union's Secretary, Assistant Secretary and former President Trevor Seehusen are 50% legal title holders on trust for the Union in a training company called the Joint Industry Services Training Pty Ltd. Each of these persons has been made aware that they have a fiduciary duty not to benefit from this title in any personal capacity. The Secretary is Board Chairman of the company while the Assistant Secretary is an ordinary board member. The remaining 50% of the company is owned by Hydraulic Contractors Group (HCG) Pty Ltd.

Prescribed Information Required Under the Workplace Relations (RAO) Regulations 2000

- a) The number of persons who were recorded in the register of members on 31 March 2007 was 2904
- b) The number of persons who were employees of the reporting unit on 31 March 2007 was 9, where the number of employees includes both full-time employees and part-time employees measured on a full-time equivalent basis.
- c) The name of each person who has been a member of State Council, at any time during the reporting period, and the period for which he or she held position is as follow:

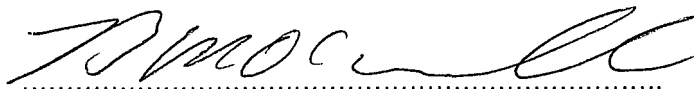
Communications, Electrical Plumbers Union, Plumbing Division (CEPU Plumbing Division)

Queensland Branch

OPERATING REPORT (cont)

Name	Period Position Held
Brett MACHIN	President
Robert STONELL	Vice President (resigned 30 May 2006)
Andrew John BATTERSBY	Vice President (appointed 30 May 2006)
Jorgen GULLESTRUP	Secretary (resigned 6 March 2007)
Bradley Michael O'CARROLL	Secretary (appointed 6 March 2007)
Ray CRAWFORD	Assistant Secretary (resigned 7 February 2007)
Bradley Michael O'CARROLL	Assistant Secretary (appointed 7 February 2007, resigned 6 March 2007)
Jeffrey Mark KNIGHT	Assistant Secretary (appointed 6 March 2007)
Norman LUPTON	Trustee
Mark WATTS	Trustee
Phil HARTMAN	Committee Member
Erhan DURSUN	Committee Member
Kerry DUFFIN	Committee Member
Moray NEWLANDS	Committee Member
Andrew BATTERSBY	Committee Member
John GUILFOYLE	Committee Member (appointed 26 April 2006)
Gary O'HALLORAN	Organiser
Bradley O'Carroll	Organiser (resigned 7 February 2007)
Michael KING	Organiser (appointed 7 February 2007)

Signed in accordance with a resolution of State Council.



19/6/07

Certificate of Secretary or other Authorised Officer

s268 of Schedule 1B *Workplace Relations Act 1996*

I Bradley Michael O'Carroll, being the Secretary of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia, certify:

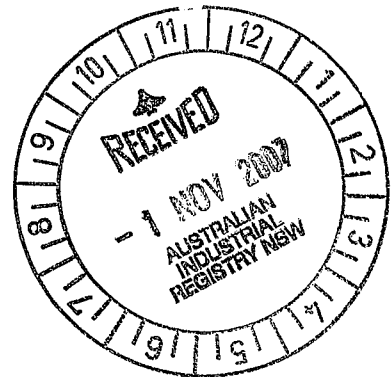
- that the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- that the full report, was provided to members on 26 June 2007; and
- that the full report was presented to a general meeting of members of the reporting unit on 17 July 2007; in accordance with section 266 of the RAO Schedule.

Signature



Date

31/10/07





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

Ms Sandy Crawford
C/- Queensland Plumbing Divisional Branch
CEPU
PO Box 3596
SOUTH BRISBANE QLD 4101

Dear Ms Crawford

**Re: Lodgement of Financial Statements and Accounts – Queensland Plumbing
Divisional Branch, CEPU – for year ending 31 March 2007 (FR2007/219)**

Thank you for lodging the abovementioned financial statements and accounts which were received in the Registry on 1 November 2007.

The legislative requirements have been met and the documents will be filed. I mention for reference the following.

Donations over \$1,000

The amount for Donations in the Income and Expenditure Statement shows an amount of \$4,518. If this total amount included any single donation exceeding \$1,000, a separate statement providing relevant particulars must be lodged under s237 of the RAO Schedule. I enclose the relevant extract from s237. Otherwise, there is no further action required.

I enclose a photocopy of the letter which I have sent directly to the Secretary, Mr Bradley O'Carroll.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'S Kellett'.

Stephen Kellett
Statutory Services Branch

5 November 2007



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 Bradley O'Carroll
Secretary, Queensland Plumbing Divisional Branch
CEPU
PO Box 3596
SOUTH BRISBANE QLD 4101

Dear Mr O'Carroll

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Yours sincerely,

A handwritten signature in black ink, appearing to read 'Stephen Kellett', written over a horizontal line.

Stephen Kellett
Statutory Services Branch

5 November 2007

EXTRACT

237 Organisations to notify particulars of loans, grants and donations

(1) An organisation must, within 90 days after the end of each financial year (or such longer period as the Registrar allows), lodge in the Industrial Registry a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 made by the organisation during the financial year.

Note: This subsection is a civil penalty provision (see section 305).

(2) A statement lodged in the Industrial Registry under subsection (1) must be signed by an officer of the organisation.

(6) The relevant particulars, in relation to a grant or donation made by an organisation, are:

(a) the amount of the grant or donation; and

(b) the purpose for which the grant or donation was made; and

(c) except where the grant or donation was made to relieve a member of the organisation, or a dependant of a member of the organisation, from severe financial hardship—the name and address of the person to whom the grant or donation was made.