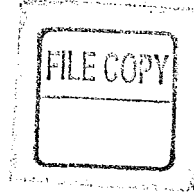




Australian Government
Australian Industrial Registry

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 2008 (FR2008/213)**

Thank you for lodging the abovementioned financial statements and accounts which were received in the Registry on 20 August 2008.

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 \$4,420. 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.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

29 August 2008



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

15 August 2008

Attention: Belinda Penna

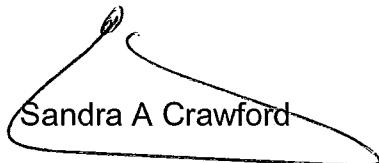
Dear Belinda,

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 2008

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

**INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 MARCH 2008**

	NOTES	2008 \$	2007 \$
<u>INCOME</u>			
<u>INCOME FROM MEMBERS</u>			
Contributions		541 419	487 899
State Levy		321 052	284 162
Entrance Fees		1 976	3 511
Campaign Levy		8 222	87 624
<u>OTHER INCOME</u>			
Grants Received			
Safety and Compliance		142 663	85 455
Women in Plumbing		136 136	74 230
Interest Received		24 292	27 325
Meeting Attendance		30 167	37 808
Profit/(Loss) on Sale of Non-Current Assets		18 312	1 688
Funeral Benefits Received		42 000	21 000
Training Income		-	48 864
Sundry Income		16 390	17 075
TOTAL INCOME		1 282 629	1 176 641
<u>EXPENDITURE</u>			
Administration Costs		118 495	82 294
Affiliations		16 900	19 463
Bank Charges		7 562	5 846
Campaign Expenses – Donations		61 050	-
Campaign Expenses – Other		3 749	52 245
Capitation – CEPU National		56 914	47 521
Depreciation		40 595	24 903
Donations		4 420	4 518
Delegation Meeting & Membership		65 891	40 942
Funeral Benefits Paid		42 000	21 000
Industrial Organising Costs		36 645	41 232
Interest Paid		3 701	416
Officials and Staff Costs			
Wages – Officials		413 632	419 805
Wages – Staff		145 302	228 481
Superannuation – Officials		37 669	35 483
Superannuation – Staff		13 077	17 432
Provision for Employee Entitlements – Officials		12 435	46 310
Provision for Employee Entitlements – Staff		4 344	4 344
Workcover		1 748	1 586
CIPQ Insurance		5 097	6 625
Other		22 782	19 906

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

**INCOME STATEMENT (continued)
FOR THE YEAR ENDED 31 MARCH 2008**

	NOTES	2008 \$	2007 \$
Motor Vehicle Expenses			
Depreciation		7 932	25 205
Fringe Benefit Tax		5 337	2 718
Running Expenses		54 949	50 110
Professional Fees			
Accounting		7 388	10 998
Audit		7 590	7 580
Legal		4 171	42 811
Subscriptions		2 118	3 581
Other Expenses		3 722	1 457
TOTAL EXPENDITURE		<u>1 207 215</u>	<u>1 264 812</u>
NET OPERATING SURPLUS/ (DEFICIT) FOR THE YEAR BEFORE INCOME TAX		<u>75 414</u>	<u>(88 171)</u>
NON-OPERATING INCOME			
Capital Grant - CEPU Plumbing Division			
Federal Office		<u>118 000</u>	<u>-</u>
NET SURPLUS/(DEFICIT) FOR THE YEAR BEFORE INCOME TAX		<u>193 414</u>	<u>(88 171)</u>
Income Tax Expense	1(C)	<u>-</u>	<u>-</u>
NET SURPLUS/(DEFICIT) FOR THE YEAR		<u><u>193 414</u></u>	<u><u>(88 171)</u></u>

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

**BALANCE SHEET
AS AT 31 MARCH 2008**

	NOTES	2008 \$	2007 \$
<u>ASSETS</u>			
<u>CURRENT ASSETS</u>			
Cash on Hand		1 200	1 150
Cash at Bank	3	474 666	468 724
Other Debtors & Prepayments		8 891	70 253
Loans - Other		<u>20 000</u>	<u>20 000</u>
		504 757	560 127
<u>NON-CURRENT ASSETS</u>			
Property, Plant & Equipment	4	<u>573 172</u>	<u>527 510</u>
TOTAL ASSETS		<u>1 077 929</u>	<u>1 087 637</u>
<u>LIABILITIES</u>			
<u>CURRENT LIABILITIES</u>			
Trade Creditors		47 064	9 389
Other Creditors and Accrued Expenses		18 035	55 444
Members Wages Collected		2 746	2 746
Provision for Holiday Pay		43 154	71 060
Provision for Long Service Leave & Retiring Allowance		113 495	181 028
CEPU National Divisional Office - Capitation		70 582	125 295
- Levy		49 167	34 040
Unexpended Grant Income		<u>11 637</u>	<u>80 000</u>
TOTAL LIABILITIES		<u>355 880</u>	<u>559 002</u>
NET ASSETS		<u>722 049</u>	<u>528 635</u>
ACCUMULATED FUNDS	5	<u>722 049</u>	<u>528 635</u>

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2008**

	NOTES	2008	2007
CASH FLOWS FROM OPERATING ACTIVITIES		\$	\$
Receipts from members and others		1 319 699	1 575 323
Interest received		24 292	27 325
Payments to suppliers and employees		<u>(1 262 122)</u>	<u>(1 510 469)</u>
Net cash provided by operating activities	7(b)	81 869	92 179
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		<u>(75 877)</u>	<u>(1 340)</u>
Net cash used in investing activities		(75 877)	(1 340)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		<u>-</u>	<u>-</u>
Net cash used in financing activities		-	-
Net increase/(decrease) in cash held		5 992	90 839
Cash at the beginning of the period		<u>469 874</u>	<u>379 035</u>
Cash at the end of the period	7(a)	<u>475 866</u>	<u>469 874</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 2008**

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 2008**

- (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

	2008	2007
	\$	\$
General Fund Cheque Account	102 579	106 834
Members Wages Account	2 881	2 792
Members Equity Account	223 285	222 378
Term Deposit	<u>145 921</u>	<u>136 720</u>
	<u>474 666</u>	<u>468 724</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 2008**

4. PROPERTY, PLANT AND EQUIPMENT

	2008	2007
	\$	\$
Peel Street Property – at independent valuation	461 421	461 421
Accumulated Depreciation	(23 072)	(11 536)
Office Equipment at cost	133 924	126 886
Accumulated Depreciation	(109 169)	(96 459)
Motor Vehicles at cost	118 000	123 639
Accumulated Depreciation	<u>(7 932)</u>	<u>(76 441)</u>
	<u>573 172</u>	<u>527 510</u>

5. ACCUMULATED FUNDS

Retained Earnings at Start of Year	372 569	460 740
Surplus/(Deficit) For Year	<u>193 414</u>	<u>(88 171)</u>
Retained Earnings at End of Year	565 983	372 569
Property Revaluation Reserve	<u>156 066</u>	<u>156 066</u>
	<u>722 049</u>	<u>528 635</u>

6. RELATED PARTIES

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

Wages	413 632	419 805
Superannuation	37 669	35 483

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 2008**

	2008	2007
	\$	\$
7. CASH FLOW INFORMATION		
(a) Reconciliation of Cash		
Cash on Hand	1 200	1 150
Cash at Bank	<u>474 666</u>	<u>468 724</u>
	<u>475 866</u>	<u>469 874</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	193 414	(88 171)
Non-cash Flows in Operating Surplus/(Deficit)		
Depreciation and profit on disposal of non current assets	30 215	48 420
Changes in Assets and Liabilities		
(Increase)/Decrease in receivables	61 362	(68 238)
Increase/(Decrease) in provisions	(95 439)	50 654
Increase/(Decrease) in payables	<u>(107 683)</u>	<u>149 514</u>
Net cash provided by (used in) operating activities	<u>81 869</u>	<u>92 179</u>

(c) Facilities

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

8. SUBSEQUENT EVENTS

There were no matters discovered subsequent to 31 March 2008 which would have a material effect on these financial statements.

9. CAPITAL EXPENDITURE COMMITMENTS

There were no capital expenditure commitments at 31 March 2008.

10. UNION DETAILS

The principal place of business of the union is:

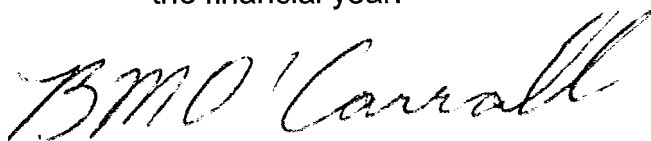
41 Peel Street
South Brisbane Qld 4101

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

**CERTIFICATE OF COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 31 MARCH 2008**

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 5 August 2008:

- (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 2008 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.



.....
5 August 2008

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

**INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 31 MARCH 2008**

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 2008.

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.

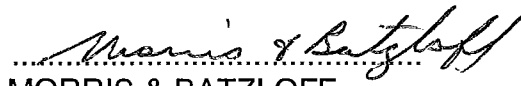
Independence

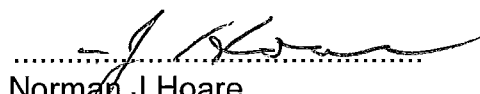
In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996.

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, 2008 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

5 August, 2008

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 2008.

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 addressed 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 invalid 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 2008, the Union's Secretary, and one other employee of the Union are 50% legal titleholders on trust for the Union in a training company called, Joint Industry Services Training (RTO) Pty Ltd, which is a wholly owned subsidiary of Joint Industry Services Training Limited. The Secretary remains the Chairman whilst the employee is an ordinary board member, of both these entities. 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 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 2008 was 2900
- b)
- c) The number of persons who were employees of the reporting unit on 31 March 2008 was 9, where the number of employees includes both full-time employees and part-time employees measured on a full-time equivalent basis.
- d) 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 (resigned 17 April 2007)
Mark WATTS	President (appointed casual 17 April 2007, elected 15 May 2008)
Andrew John BATTERSBY	Vice President
Bradley Michael O'CARROLL	Secretary (appointed 6 March 2007)
Jeffrey Mark KNIGHT	Assistant Secretary
Norman LUPTON	Trustee (resigned 17 April 2007)
Leonard KANN	Trustee (appointed casual 17 April 2007, elected 15 May 2008)
Mark WATTS	Trustee
Phil HARTMAN	Committee Member (resigned 17 April 2007)
Erhan DURSUN	Committee Member (resigned 17 April 2007)
Moray NEWLANDS	Committee Member (resigned 17 April 2007)
Andrew BATTERSBY	Committee Member (resigned 30 May 2007)
Kerry DUFFIN	Committee Member
John GUILFOYLE	Committee Member
Andrew BURN	Committee Member (appointed casual 17 April 2007, elected 15 May 2007)
Michael COLWELL	Committee Member (appointed casual 17 April 2007, elected 15 May 2007)
Peter DAHL	Committee Member (appointed casual 17 April 2007, elected 15 May 2007)
Norm LUPTON	Committee Member (appointed casual 17 April 2007, elected 15 May 2007)
Gerard ROBINSON	Committee Member (appointed casual 17 April 2007, elected 15 May 2007)
Gary O'HALLORAN	Organiser
Michael KING	Organiser

Signed in accordance with a resolution of State Council.

BMO'Carroll

.....

5 August 2008

.....

Designated Officer's Certificate or other Authorised Officer¹

s268 of Schedule 1 *Workplace Relations Act 1996*

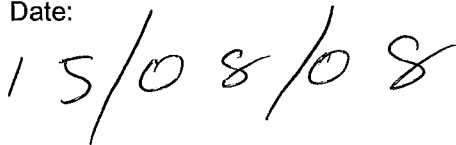
I, Bradley Michael O'Carroll, being the Secretary of the Communications, Electrical, Electronic Energy Information Postal Plumbing and Allied Services Union of Australia, certify:

- 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 5 August 2008; and
- that the full report was presented to a general meeting of members of the reporting unit on 5 August 2008; 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



Australian Government
Australian Industrial Registry

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

Ref: FR2008/213-[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: Financial Return - year ending 31 March, 2008 - Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed reporting unit under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 March, 2008.

The legislative scheme set out in Chapter 8, Part 3 of the RAO Schedule is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members. A copy of the time-scale provisions is attached for your information.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. We recommend you and your accountant/auditor refer to the following documents on the Commission's website where a new site has been created dealing with:

- RAO Fact sheets - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.
- Financial Reporting Sample Documents - Sample Committee of Management's Statement, Designated Officer's Certificate and checklists for illustrative purposes.
- Registrar's Reporting Guidelines - The GPFR must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- RAO Schedule and RAO Regulations

You can access these documents at: <http://www.airc.gov.au/registered/FR/information.htm>.

The Registry strongly encourages your organisation to lodge documents electronically by either:

- Sending an email with the documents attached to: riasydney@air.gov.au
- Sending the documents by fax to: (02) 9380 6990

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at riasydney@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
(02) 8374 6666
2 April, 2008

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /	As soon as practicable after end of financial year
(b) The Designated Officer must sign and date the Committee of Management Statement which is then forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).		
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report <u>must</u> be dated on or after date of Committee of Management Statement
Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report. 	/ /	(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); or	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report in the Industrial Registry, together with the Designated Officer's certificate – s268 #	/ /	Within 14 days of meeting

* The full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the certificate stating that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. A non-elected official is not allowed to sign the certificate.