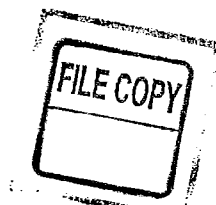




Fair Work Australia

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



Dear Mr O'Carroll

**Re: Lodgement of Financial Statements and Accounts – CEPU Plumbing Division,
Queensland Branch – for year ending 31 March 2009 (FR2009/208)**

I refer to the abovementioned financial statements and accounts which were lodged with Fair Work Australia on 11 September 2009. The documents will be filed. However, I must draw your attention to an omission in the documents comprising the full report.

The omission is that of a “Statement of Changes in Equity”, which I have been advised is required to be included in all general purpose financial reports by Australian Accounting Standard (AASB) 101. This omission has occurred in each of the previous financial returns lodged pursuant to the RAO Schedule (Schedule 1 of the repealed *Workplace Relations Act 1996*).

The failure to bring this omission to the Branch's attention in previous years is entirely due to the (former) Registry's oversight and I wish to assure the Branch that no remedial action in respect of the returns lodged to date is required on the Branch's part.

However, on the basis of the advice received, the Branch should undertake to rectify this omission in future years, and to bring this matter to the attention of the Branch's auditor in order that a Statement of Changes in Equity can be included in future financial reports prepared under s253 of the replacement legislation, the *Fair Work (Registered Organisations) Act 2009*.

Please do not hesitate to contact me on 0429 462 979 if you wish to discuss this matter.

Yours sincerely

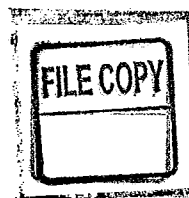
Stephen Kellett
Registered Organizations
Fair Work Australia

23 September 2009



Fair Work
Australia

Ms Charlene Nisbet
Office Manager, Queensland Plumbing Divisional Branch
CEPU
PO Box 3596
SOUTH BRISBANE QLD 4101



Dear Ms Nisbet

**Re: Lodgement of Financial Statements and Accounts – CEPU Plumbing Division,
Queensland Branch – for year ending 31 March 2009 (FR2009/208)**

Thank you for lodging the abovementioned financial statements and accounts with Fair Work Australia. The documents were received on 11 September 2009.

The documents will be filed. However, I must draw the Branch's attention to an omission in the documents comprising the full report, and accordingly, I enclose a letter addressed to the Secretary on the matter.

Yours sincerely

Stephen Kellett
Registered Organizations
Fair Work Australia

23 September 2009

PLUMBERS UNION QLD

PROUD TO BE UNION ABN 51 918 867 235

PO Box 3596 South Brisbane Q 4101
41 Peel Street South Brisbane Q 4101
T: 07 3844 8433
F: 07 3844 8233
E: office@plumbersunionqld.com



:cn

8th September 2009

Australian Industrial Registry
Level 8, Terrace Tower
80 William Street
East Sydney NSW 2011



Dear Sir / Madam,

Please find enclosed our audited Financial Returns and the associated documents for the financial year ending 31st March 2009.

Please feel free to contact me on 07 3844 8433 should you require any further information.

Yours faithfully

Charlene Nisbet
OFFICE MANAGER

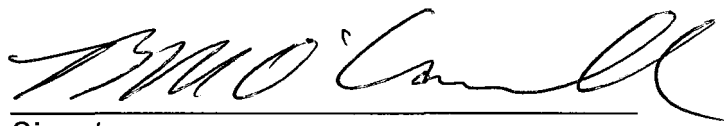
Enc.

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, Plumbing Division Queensland Branch 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 2009; and
- that the full report was presented to a General Meeting of members of the reporting unit on 1 September 2009; in accordance with section 266 of the RAO Schedule.


Signature

01/09/09
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

PLUMBERS UNION QLD

PROUD TO BE UNION ABN 51 918 867 235

PO Box 3596 South Brisbane Q 4101
41 Peel Street South Brisbane Q 4101
T: 07 3844 8433
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E: office@plumbersunionqld.com



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

Plumbing Division Queensland Branch

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2009

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**
Plumbing Division Queensland Branch

**INCOME STATEMENT (continued)
FOR THE YEAR ENDED 31 MARCH 2009**

	NOTES	2009	2008
Motor Vehicle Expenses			
Depreciation		29 500	7 932
Running Expenses		67 061	54 949
Professional Fees			
Accounting		9 010	7 388
Audit		7 190	7 590
Legal		26 820	4 171
Repairs & Maintenance		32 342	28 952
Wages & Employment Costs			
Wages – Officials		494 439	413 632
Wages – Staff		175 235	145 302
Superannuation – Officials		44 798	37 669
Superannuation – Staff		20 612	13 077
Provision for Employee Entitlements – Officials		91 319	12 435
Provision for Employee Entitlements – Staff		(2 914)	4 344
Workcover		1 576	1 748
CIPQ Insurance		5 594	5 097
Other		43 243	22 782
Sundry Expenses		636	3 722
TOTAL EXPENDITURE		<u>1 493 094</u>	<u>1 207 215</u>
NET SURPLUS/ (DEFICIT) FOR THE YEAR BEFORE INCOME TAX		<u>20 932</u>	<u>193 414</u>
Income Tax Expense		-	-
NET SURPLUS/(DEFICIT) FOR THE YEAR		<u>20 932</u>	<u>193 414</u>

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**
Plumbing Division Queensland Branch

**BALANCE SHEET
AS AT 31 MARCH 2009**

	NOTES	2009 \$	2008 \$
<u>ASSETS</u>			
<u>CURRENT ASSETS</u>			
Cash on Hand		461	1 200
Cash at Bank	3	682 183	474 666
Other Debtors & Prepayments		5 819	8 891
Loans - Other		<u>20 000</u>	<u>20 000</u>
		708 463	504 757
<u>NON-CURRENT ASSETS</u>			
Property, Plant & Equipment	4	<u>1 302 234</u>	<u>573 172</u>
TOTAL ASSETS		<u>2 010 697</u>	<u>1 077 929</u>
<u>LIABILITIES</u>			
<u>CURRENT LIABILITIES</u>			
Trade Creditors		110 305	47 064
Other Creditors and Accrued Expenses		18 014	18 035
Members Wages Collected		2 746	2 746
Provision for Annual Leave & RDO		66 058	43 154
Provision for Long Service Leave & Retiring Allowance		178 996	113 495
CEPU National Divisional Office - Capitation		65 177	70 582
- Levy		49 167	49 167
Unexpended Grant Income		<u>-</u>	<u>11 637</u>
TOTAL LIABILITIES		<u>490 463</u>	<u>355 880</u>
NET ASSETS		<u>1 520 234</u>	<u>722 049</u>
ACCUMULATED FUNDS	5	<u>1 520 234</u>	<u>722 049</u>

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**
Plumbing Division Queensland Branch

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2009**

	NOTES	2009	2008
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members and others		1 468 788	1 319 699
Interest received		31 501	24 292
Payments to suppliers and employees		<u>(1 293 811)</u>	<u>(1 262 122)</u>
Net cash provided by operating activities	7(b)	224 478	81 869
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		<u>(17 700)</u>	<u>(75 877)</u>
Net cash used in investing activities		(17 700)	(75 877)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		<u>-</u>	<u>-</u>
Net cash used in financing activities		-	-
Net increase/(decrease) in cash held		206 778	5 992
Cash at the beginning of the period		<u>475 866</u>	<u>469 874</u>
Cash at the end of the period	7(a)	<u>682 644</u>	<u>475 866</u>

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**
Plumbing Division Queensland Branch

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

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 Peel Street property is valued in accordance with an independent valuation carried out on 31 March 2009.
- (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**
Plumbing Division Queensland Branch

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
(continued)
FOR THE YEAR ENDED 31 MARCH 2009**

- (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

	2009	2008
	\$	\$
General Fund Cheque Account	284 464	102 579
Members Wages Account	2 889	2 881
Members Equity Account	238 357	223 285
Term Deposit	<u>156 473</u>	<u>145 921</u>
	<u>682 183</u>	<u>474 666</u>

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**
Plumbing Division Queensland Branch

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
(continued)
FOR THE YEAR ENDED 31 MARCH 2009**

4. PROPERTY, PLANT AND EQUIPMENT

	2009	2008
	\$	\$
Peel Street Property – at independent valuation	1 200 000	461 421
Accumulated Depreciation	-	(23 072)
Office Equipment at cost	151 624	133 924
Accumulated Depreciation	(119 478)	(109 169)
Motor Vehicles at cost	118 000	118 000
Accumulated Depreciation	<u>(47 912)</u>	<u>(7 932)</u>
	<u>1 302 234</u>	<u>573 172</u>

5. ACCUMULATED FUNDS

Retained Earnings at Start of Year	565 983	372 569
Surplus/(Deficit) For Year	<u>20 932</u>	<u>193 414</u>
Retained Earnings at End of Year	586 915	565 983
Property Revaluation Reserve	<u>933 319</u>	<u>156 066</u>
	<u>1 520 234</u>	<u>722 049</u>

6. RELATED PARTIES

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

Wages	494 439	413 632
Superannuation	44 798	37 669

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**
Plumbing Division Queensland Branch

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
(continued)
FOR THE YEAR ENDED 31 MARCH 2009**

	2009	2008
	\$	\$
7. CASH FLOW INFORMATION		
(a) Reconciliation of Cash		
Cash on Hand	461	1 200
Cash at Bank	<u>682 183</u>	<u>474 666</u>
	<u>682 644</u>	<u>475 866</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	20 932	193 414
Non-cash Flows in Operating Surplus/(Deficit)		
Depreciation and profit on disposal of non current assets	66 187	30 215
Changes in Assets and Liabilities		
(Increase)/Decrease in receivables	3 072	61 362
Increase/(Decrease) in provisions	88 405	(95 439)
Increase/(Decrease) in payables	<u>45 882</u>	<u>(107 683)</u>
Net cash provided by (used in) operating activities	<u>224 478</u>	<u>81 869</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 2009 which would have a material effect on these financial statements.		
9. CONTINGENT LIABILITY		
A claim has been made against the Union in respect of a former employee. The union is defending the claim.		
10. CAPITAL EXPENDITURE COMMITMENTS		
There were no capital expenditure commitments at 31 March 2009.		
11. 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**
Plumbing Division Queensland Branch

**CERTIFICATE OF COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 31 MARCH 2009**

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 _____ 2009:

- (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 2009 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 the RAO schedule and the RAO 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 the RAO schedule 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 RAO schedule.
 - (vii) No recovery of wages activity has been undertaken by the branch during the financial year.



4/8/09 2009

**COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA**
Plumbing Division Queensland Branch

**INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 31 MARCH 2009**

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 2009.

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

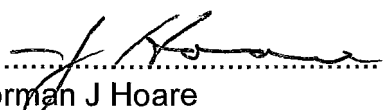
In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996.

Audit Opinion

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

- (a) The Workplace Relations Act 1996, Schedule 1;
- (b) Applicable Australian Accounting Standards;
- (c) Other requirements of the RAO schedule; and
- (d) Other mandatory professional reporting requirements in Australia.


.....
MORRIS & BATZLOFF
Chartered Accountants


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

5/08/2009

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

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 2009.

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 Plumbing 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

Federal Rules of the CEPU Plumbing Division

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 ELECTRONIC ENERGY INFORMATION POSTAL
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA

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 have 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 2009, the Union's Secretary, and one other employee of the Union are 50% legal title holders 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 2009 was 3278
- b) The number of persons who were employees of the reporting unit on 31 March 2009 was 8, 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 follows:

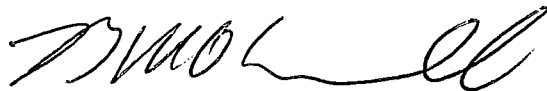
COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION POSTAL
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA

Plumbing Division Queensland Branch

OPERATING REPORT (cont)

Name	Period Position Held
Mark WATTS	President
Andrew John BATTERSBY	Vice President
Bradley Michael O'CARROLL	State Secretary
Gary O'HALLORAN	Assistant State Secretary
Leonard KANN	Trustee
Mark WATTS	Trustee
Kerry DUFFIN	Committee Member
John GUILFOYLE	Committee Member
Andrew BURN	Committee Member
Michael COLWELL	Committee Member
Peter DAHL	Committee Member
Norm LUPTON	Committee Member
Gerard ROBINSON	Committee Member
Jeffrey Mark KNIGHT	Organiser
Michael KING	Organiser

Signed in accordance with a resolution of State Council.



.....

4/08/09

.....

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

Plumbing Division Queensland Branch

FOR FINANCIAL YEAR ENDING 31 MARCH 2009

In pursuance of the provisions of the Act, there were no donations exceeding \$1000 for the financial year ended 31 March 2009.



.....
Brad O'Carroll
STATE SECRETARY

01/9/09

.....
Date



Australian Government
Australian Industrial Registry

16 April 2009

Mr Jeff Knight
Assistant Secretary
CEPU - Plumbing Division, Queensland Divisional Branch
PO Box 3596
SOUTH BRISBANE QLD 4101

Dear Mr Knight

**Lodgement of Financial Documents for year ended 31 March 2009 [FR2009/208]
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

The financial year of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia-Plumbing Division Queensland Divisional Branch has recently ended. This is a courtesy letter to remind you of the obligations imposed by the RAO Schedule regarding the preparation of financial accounts and statements.

As you are aware, the RAO Schedule sets out a particular chronological order in which financial documents and statements must be prepared, made available to members and presented to a meeting. All of these events must occur within particular timeframes that are also set out in the Schedule.

The following information can be found on our website at:

<http://www.airc.gov.au/registered/FR/information.htm>

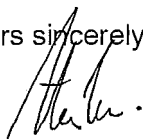
- Fact sheets – these fact sheets provide information regarding financial reporting:
 - Sheet 6 – Accounting, Auditing and Reporting Obligations;
 - Sheet 7 – Information Needs of Members;
 - Sheet 8 – Financial Reporting Process and Time Limits;
 - Sheet 9 – Diagrammatic Summary of Financial Reporting Process and Time Limits; and
 - Sheet 10 – Auditors.
- Sample Documents – a sample Committee of Management Statement and Designated Officer's Certificate is available;
- RAO Schedule and RAO Regulations;
- Registrar's Reporting Guidelines – the Guidelines set out requirements that must be met in addition to those required by Australian Accounting Standards; and
- Document Checklist and Timeline Planner to assist with meeting timeframes.

A copy of the Timeline/Planner is also included with this correspondence.

The Registry strongly encourages you to lodge documents electronically by sending an email with the documents attached to RIASydney@airc.gov.au. Alternatively, you can forward the documents by fax to (02) 9380 6990.

If you need any further information or assistance, or if you do not believe that the documents will be lodged within the timeframes specified by the RAO Schedule, please contact me on (02) 8374 6507 or by email at stephen.teece@airc.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Steve Teece', written over the closing 'Yours sincerely,'.

Steve Teece
Statutory Services Branch

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.
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(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.	/ /
(b) A #Designated Officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	/ /

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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Within a reasonable time of having received the GPFR
(NB: Auditor's report must 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. 	/ /
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(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	/ /
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report in the Industrial Registry, together with the #Designated Officer's certificate++ - s268	/ /
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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 Committee of Management Statement and 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 statement or certificate - s243.

++ The Designated Officer's certificate must state 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. The certificate cannot be signed by a non-elected official.