



**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: FR2004/233 -[128V-PSA]**

Mr Nigel Lean  
Divisional Branch Secretary  
CEPU Plumbing Division  
South Australian Divisional Branch  
312 South Road  
RICHMOND SA 5033

Dear Mr Lean

**Re: Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia-Plumbing Division, South Australian Divisional Branch  
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 31 March, 2004.

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

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice *by 8 February, 2005* as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)

5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote: **FR2004/233**.

Yours sincerely



Belinda Penna

E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)

18 January, 2005



## AUSTRALIAN INDUSTRIAL REGISTRY

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

**Ref: FR2004/233-[128V-PSA]**

Mr Nigel Lean  
Branch Secretary  
South Australian Divisional Branch  
CEPU Plumbing Division  
2nd Floor, Trades Hall  
11-16 South Terrace  
ADELAIDE SA 5000

Dear Mr Lean

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

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

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

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

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

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

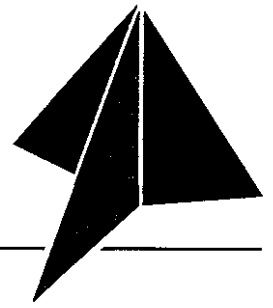
Yours sincerely

Belinda Penna

E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)  
2 April, 2004

# CEPU

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



8<sup>th</sup> February 2005

Mr Peter Kinne  
Deputy Registrar  
Industrial Relations Court & Commission of SA  
Riverside Centre  
North Terrace  
ADELAIDE SA 5000

Dear Sir

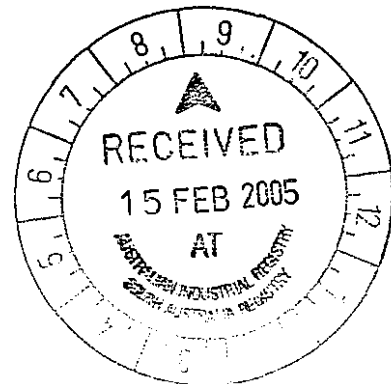
In accordance with the Workplace Relations Act 1996 Part IX, Division 11, please find  
Enclosed copy of our Audited Financial Statements for the year ended 31<sup>st</sup> March, 2004  
Which was presented to the committee of Management Meeting held on 28<sup>th</sup> July 2004  
Then circulated to Members on 2<sup>nd</sup> September 2004 and re-presented to the Committee of  
Management at the Meeting held on 22<sup>nd</sup> September 2004, where it was received and confirmed.

Also enclosed are the Lists of Officers, and the Statutory Declaration as required.

Thanking you for your co-operation and assistance.

Yours faithfully

NIGEL L LEAN  
STATE SECRETARY



Enc..

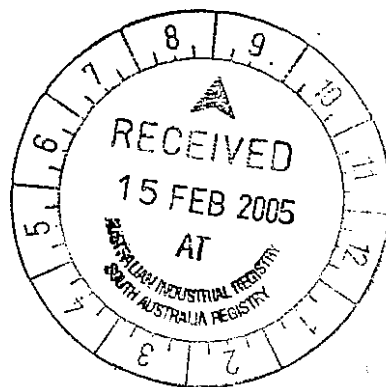
**COMMUNICATIONS, ELECTRICAL, ELECTRONICS, ENERGY,  
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES  
UNION OF AUSTRALIA**

**PLUMBING DIVISION**

**SOUTH AUSTRALIAN BRANCH**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2004**



COMMUNICATIONS, ELECTRICAL, ELECTRONICS, ENERGY,  
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES  
UNION OF AUSTRALIA  
PLUMBING DIVISION  
SOUTH AUSTRALIAN BRANCH

SUMMARY OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2004

The Financial Accounts of the Branch Division have been audited in accordance with the provisions of the Industrial Relations Act, 1996, and the following Summary is provided for Members in accordance with Section 279(2) of the Act.

A Copy of the Audited Accounts will be supplied free of charge to Members who request same, and your attention is drawn to your Union's responsibility in this regard, as set out below.

INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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

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

An Organisation shall not contravene Section 274(1), (2) and (3). Penalty \$1,000.

Certificates required to be given under the Act, by the Accounting Officer and the Committee of Management, have been completed in accordance with the provisions of the Act, and contain no qualifications.

The Auditor's Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming as referred to in the Industrial Relations Act, 1996.

COMMUNICATIONS, ELECTRICAL, ELECTRONICS, ENERGY,  
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES  
UNION OF AUSTRALIA  
PLUMBING DIVISION  
SOUTH AUSTRALIAN BRANCH

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, DAVID BINNS and HOWARD SMITH, being two Members of the Committee of Management of the CEPU Plumbing Division, South Australian Branch, do state on behalf of the Committee, and in accordance with the resolution passed by the Committee, that:

- (1) In the opinion of the Committee of Management, the attached Accounts show a true and fair view of the financial affairs of the Branch Division, as at 31<sup>st</sup> March, 2004.
- (2) In the opinion of the Committee of Management, Meetings of the Committee were held during the year ended 31<sup>st</sup> March, 2004, in accordance with the Rules of the Branch Division.
- (3) To the knowledge of any Member of the Committee, there have been no instances where records of the Branch Division or other documents, (not being documents containing information made available to a Member of the Branch Division under Sub-Section 274(2) of the Industrial Relations Act, 1996), or copies of those records or other documents, or copies of the Rules of the Branch Division have not been furnished or made available to Members, in accordance with the requirements of the Industrial Relations Act, 1996, the Regulations thereto, or the Rules of the Branch Division.
- (4) The Branch Division has complied with Sub-Section 279(1), and (7) of the Act in relation to the Financial Accounts in respect of the year ended 31<sup>st</sup> March, 2003 and the Auditor's Report thereon.

  
DAVID BINNS

  
HOWARD SMITH

Dated at                      this 28<sup>th</sup> day of July      2004

COMMUNICATIONS, ELECTRICAL, ELECTRONICS, ENERGY,  
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES  
UNION OF AUSTRALIA  
PLUMBING DIVISION  
SOUTH AUSTRALIAN BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, NIGEL LEONARD LEAN, being the Officer responsible for keeping the accounting records of the CEPU Plumbing Division, South Australian Branch, certify that as at 31<sup>st</sup> March, 2004, the number of financial Members of the Branch Division was 1171 (1,091 in 2003)

In my opinion:

- (1) The attached Accounts show a true and fair view of the financial affairs of the Branch Division as at 31<sup>st</sup> March, 2004.
- (2) A record has been kept of all moneys paid by, or collected from, Members and all moneys so paid or collected, have been credited to the Bank Division Account to which those moneys are to be credited, in accordance with the Rules of the Branch Division.
- (3) Before any expenditure was incurred by the Branch Division, approval of the incurring of the expenditure was obtained in accordance with the Rules of the Branch Division.
- (4) In the case of the Accounts prepared in accordance with Sub-Section 273(1) of the Act, and, in particular, with regard to funds of the Branch Division, raised by compulsory Levies or voluntary Contributions from Members, or funds other than the General Fund, operated in accordance with the Rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
- (5) No Loans or other financial benefits, other than remuneration, in respect of their full-time employment with the Branch Division were made to persons holding office in the Branch.
- (6) The register of Members of the Branch Division was maintained in accordance with the Industrial Relations Act, 1996.

  
NIGEL LEONARD LEAN

Dated at RICHMOND this 28<sup>th</sup> day of JULY 2004



COMMUNICATIONS, ELECTRICAL, ELECTRONICS, ENERGY,  
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES  
UNION OF AUSTRALIA  
PLUMBING DIVISION  
SOUTH AUSTRALIAN BRANCH

REPORT BY APPROVED AUDITOR

Scope

I certify that I have audited the financial statements of the CEPU, Plumbing Division, South Australian Branch, for the year ended 31<sup>st</sup> March, 2004. The Accounting Officer is responsible for the preparation and presentation of the financial statements and the information contained therein. I have conducted an independent audit of the financial statements in order to express an opinion on them to the Branch Division members of the Union.

My audit has been conducted in accordance with Australian Auditing Standards under the Historical Cost Convention, and in accordance with Section 273 of the Industrial Relations Act, 1996, to provide reasonable assurance as to whether the financial statements are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, to all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards and Section 273 of the Industrial Relations Act, 1996, so as to present a view which is consistent with my understanding of the Union's:

- (a) source and nature of income (including income from members) and the nature and purpose of expenditure; and
- (b) the financial affairs of the Branch Division as at 31<sup>st</sup> March, 2004.

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

Audit Opinion

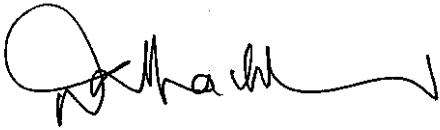
In my opinion, there were kept by the organisation in relation to the year, satisfactory accounting records, including:

- (a) records of the source and nature of the income of the organisation (including income from members); and
- (b) records of the nature and purposes of the expenditure of the organisation;

and the accounts and statements prepared under Section 273 in relation to the year were properly drawn up so as to give a true and fair view of:

- (a) the financial affairs of the organisation as at the end of the year; and
- (b) the income and expenditure, and any surplus or deficit, of the organisation for the year.

All information and explanations that, under Section 276 (4) (b), Officers or Employees of the Branch Division were required to provide, were provided.



DAVID R. MACKLIN  
REGISTERED COMPANY AUDITOR

Dated at Norwood this 29th day of July, 2004

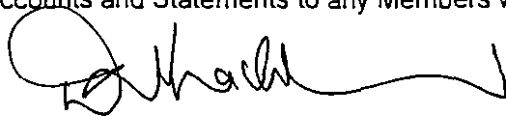
COMMUNICATIONS, ELECTRICAL, ELECTRONICS, ENERGY, INFORMATION,  
POSTAL, PLUMBING & SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION  
SOUTH AUSTRALIAN BRANCH  
INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 31ST MARCH, 2004

	2004	2003
<b>INCOME</b>		
Contributions	145,581	149,693
BIRST Grant	59,900	69,321
Other Income	37,549	31,194
<b>TOTAL INCOME</b>	<u>243,030</u>	<u>250,208</u>
Less TOTAL EXPENDITURE	<u>247,030</u>	<u>245,275</u>
<b>OPERATING PROFIT(LOSS) FOR THE YEAR</b>	<u>(4,000)</u>	<u>4,933</u>
Add: Capitation Fees - Head Office	14,558	14,969
Prior Year Adjustments	11,000	17,161
<b>NET LOSS FOR THE YEAR</b>	<u><u>(\$29,558)</u></u>	<u><u>(\$27,197)</u></u>

**BALANCE SHEET AT 31ST MARCH, 2004**


<b>ACCUMULATED FUNDS</b>	<u>(\$243,773)</u>	<u>(\$214,215)</u>
Represented by:		
Current Assets	58,795	44,756
Fixed Assets	66,255	79,474
<b>TOTAL ASSETS</b>	<u>125,050</u>	<u>124,230</u>
<b>Less LIABILITIES</b>		
Current Liabilities	73,836	58,016
	51,214	66,214
Capitation Fees - Head Office	294,987	280,429
<b>NET LIABILITIES</b>	<u><u>(\$243,773)</u></u>	<u><u>(\$214,215)</u></u>


In my opinion, the Summary as outlined above, is a fair and accurate Summary of the Reports, Accounts and Statements of the Branch Division, for the year ended 31st March, 2004. My Auditor's Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming, as referred to in the Industrial Relations Act, 1996, Sub-Section 276(4). The Organisation will supply a copy of the Reports, Accounts and Statements to any Members who so request, free of charge.



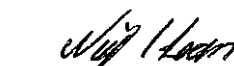
D.R. MACKLIN  
REGISTERED COMPANY AUDITOR

COMMITTEE OF MANAGEMENT

  
DAVID BINNS

  
HOWARD SMITH

ACCOUNTING OFFICER

  
N L LEAN

Dated at RICHMOND this 28th day of July 2004

**CEPU - Plumbing Division**  
**Balance Sheet**  
**As at 31 March 2004**

	2004	2003
	\$	\$
<b>SHARE CAPITAL AND RESERVES</b>		
Paid Up Capital		
Incidental Fund	68	68
Assets Revaluation Reserve	20,878	20,878
Accumulated Loss	(264,719)	(235,161)
<b>DEFICIENCY IN SHAREHOLDERS FUNDS</b>	<u>(243,773)</u>	<u>(214,215)</u>
 Represented By:		
<b>CURRENT ASSETS</b>		
Petty Cash	65	65
Prepayments	5,523	2,519
Commonwealth Bank - Working Account	20,503	22,689
Commonwealth Bank - Savings Inv	-	15,967
Commonwealth Bank - Cash Management	97	97
Members Equity Account	32,407	-
Trade Debtors	<u>200</u>	<u>3,419</u>
	58,795	44,756
 <b>NON CURRENT ASSETS</b>		
Strata Title Unit - Cost	37,122	37,122
Revaluation	9,878	20,878
	<u>47,000</u>	<u>58,000</u>
 Motor Vehicles	14,204	14,204
Less Accumulated Depreciation	<u>1,650</u>	<u>989</u>
	12,554	13,215
 Office Furniture & Equipment	62,357	79,163
Less Accumulated Depreciation	<u>55,656</u>	<u>70,904</u>
	6,701	8,259
	<u>66,255</u>	<u>79,474</u>
<b>TOTAL ASSETS</b>	<u>125,050</u>	<u>124,230</u>

**CEPU - Plumbing Division**  
**Balance Sheet**  
**As at 31 March 2004**

	2004	2003
	\$	\$
<b>CURRENT LIABILITIES</b>		
Sundry Creditors & Accruals	17,255	11,256
Federal Office Levy	21,630	18,330
Capitation Fees Owing to Federal Office	294,987	280,429
Provision for Long Service Leave	18,162	12,936
Provision for Annual Leave	13,811	12,732
Provision for GST	2,978	2,762
	<u>368,823</u>	<u>338,445</u>
<b>TOTAL LIABILITIES</b>	<u>368,823</u>	<u>338,445</u>
<b>EXCESS OF LIABILITIES OVER ASSETS</b>	<u>(243,773)</u>	<u>(214,215)</u>

**CEPU - Plumbing Division**  
**Profit and Loss Statement**  
**For the Year ended 31 March 2004**

	2004 \$	2003 \$
<b>INCOME</b>		
Members Contributions	145,581	149,693
Entrance Fees	3,029	1,562
Interest Received	579	326
Branch Levy	28,402	26,988
Sundry Income	2,539	2,318
BIRST Grant	59,900	69,321
UTLC - Youth 4 Change	3,000	-
	<u>243,030</u>	<u>250,208</u>
<b>EXPENDITURE</b>		
Advertising & Promotion	-	1,089
Affiliation & Capitation Fees	20,028	21,889
Audit & Accounting	2,500	2,450
Bank Fees, State & Federal Taxes	3,235	2,536
Bookkeeping	918	5,168
Depreciation	2,943	3,248
Donations	1,400	471
Fringe Benefits Tax	3,052	3,191
Insurance	10,958	8,167
Legal Costs & Settlement	500	-
Light, Power & Heating	765	884
Loss on Disposal Fixed Assets	492	-
Meeting & Shop Steward Expenses	1,798	1,351
Motor Vehicle Expenses	16,233	14,616
Office & Sundry Expenses	3,033	5,841
Postage & Mailing	3,316	2,642
Printing & Stationery	3,190	2,952
Provision for Annual Leave	11,602	11,752
Provision for Long Service Leave	5,225	2,303
Rates, Taxes & Room Hire	5,236	6,346
Salary & Allowances - Officials	85,586	96,259
Salary & Allowances - Others	36,271	30,440
Staff Training & Welfare	222	517
Superannuation Contributions	25,711	20,603
Telephone & Fax	10,356	9,612
Travel & Accommodation	4,510	3,534
Workcover	2,508	2,383
	<u>261,588</u>	<u>260,244</u>
<b>OPERATING LOSS BEFORE INCOME TAX</b>	<u>(18,558)</u>	<u>(10,036)</u>

**CEPU - Plumbing Division**  
**Profit and Loss Statement**  
**For the Year ended 31 March 2004**

	2004	2003
	\$	\$
<b>OPERATING LOSS BEFORE INCOME TAX</b>	<u>(18,558)</u>	<u>(10,036)</u>
<b>OPERATING LOSS AFTER INCOME TAX</b>	(18,558)	(10,036)
Accumulated Losses at the beginning of the financial year	(235,161)	(207,964)
<b>OTHER APPROPRIATIONS</b>		
Extraordinary Items	11,000	17,161
<b>ACCUMULATED LOSS AT 31 MARCH 2004</b>	<u><u>(264,719)</u></u>	<u><u>(235,161)</u></u>

COMMUNICATIONS, ELECTRICAL, ELECTRONICS, ENERGY, INFORMATION  
POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION  
SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2004

NOTE 1.      ACCOUNTING METHODS

Members' Contributions have been accounted for on a Cash Receipts basis

The Accounts are prepared under the Historical Cost Convention and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies. In particular:

- (a)      The Accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific Assets.
- (b)      Provision is made for depreciation of Fixed Assets at rates considered appropriate to the useful lives of such Assets.
- (c)      Provision for Employees Benefits in the form of Long Service Leave, Accrued Annual Leave, etc., have been made for the estimated accrued entitlements of all Employees on the basis of their terms of Employment.

NOTE 2.      INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Industrial Relations Act, 1996, the attention of Members is drawn to the provisions of Section 271, which read as follows:

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

An Organisation shall not contravene Section 271 (1), (2) and (3).  
Penalty \$1,000.



COMMUNICATIONS, ELECTRICAL, ELECTRONICS, ENERGY,  
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION  
SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2004

NOTE 3.      TRUST ACCOUNT

As a service to members, the Committee of Management has established a trust account to facilitate wage claim settlements between members and employers. Books and records relating to operation of the account are available to those members for inspection at the Branch Office.



**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](mailto:sydney@air.gov.au)

Mr Nigel Lean  
Branch Secretary  
CEPU Plumbing Division  
South Australian Divisional Branch  
312 South Road  
RICHMOND SA 5033

Dear Mr Lean

**Re: Lodgement of Financial Statements and Accounts for the CEPU Plumbing Division  
South Australian Branch for the year ending 31 March 2004 (FR2004/233)**

Receipt is acknowledged of the abovementioned financial documents, which were lodged in the Registry on 15 February 2005.

Thank you for your attention to this matter. The documents have been filed, and may be viewed on the internet at [www.e-airc.gov.au/128vpsa/financial](http://www.e-airc.gov.au/128vpsa/financial).

I would like to take this opportunity to remind you that information about the new financial reporting obligations under the Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) which now apply to your organisation can be found at [www.airc.gov.au/fact\\_sheets/factsheets.html](http://www.airc.gov.au/fact_sheets/factsheets.html).

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Belinda Penna'.

Belinda Penna  
for Deputy Industrial Registrar

23 February 2005