



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/46-[128V-PACT]

Mr Brian O'Reilly
Branch Secretary
ACT Divisional Branch
Plumbing Division
CEPU
PO Box 3295
BELCONNEN MAIL CENTRE ACT 2617

Dear Mr O'Reilly

**Re: CEPU - Plumbing Division Australian Capital Territory 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, 2003.

The legislative scheme set out in Part IX, Division 11 of the Act 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.

Now that the financial year 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.

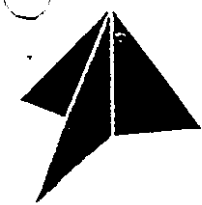
Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act 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

1 April 2003



CEPU PLUMBING DIVISION

ACT BRANCH

BRIAN O'REILLY
Branch Secretary

PO Box 3295
Belconnen Mail Centre 2617

Ph: 06 251 6955
Fax: 06 251 3606

6.8.03

Ms Christine Hayward
Industrial Relations Commission
GPO Box 539
CANBERRA CITY ACT 2601

Dear Christine

Please find enclosed the financial accounts for the Canberra Branch of the CEPU Plumbing Division for the financial period of 2002/2003, together with the Secretaries Certificate and the Committee of Management Certificate.

The relevant dates of meetings held for the 2002/2003 audit are as follows:

- 26.6.03 Committee meeting acceptance of balance sheet and audit
- 12.7.03 Advertisement in Canberra Times re meeting of 12 July 2003 advising members of copies of audit available.
- 24.7.03 Special meeting held for accounts to be adopted by members failed through lack of no quorum.
- 24.7.03 Special committee management held 24 July 2003 for adoption of audit/balance sheet 2002-2003
- 6.8.03 Relevant documents lodged with Australian Industrial Registrar

Please find enclosed a copy of Canberra Times advertisement.

The salary component of \$42486.00 is related to the one employee that of the Secretary.

Yours fraternally

Brian O'Reilly
Secretary



CEPU Plumbing Division Canberra Branch Inc
Financial Statements
For the Year ended 31st March 2003

K.W. KNIGHT & ASSOCIATES

T/as Falcad Pty Ltd
ACN 008599808 ABN 44008599808

PUBLIC ACCOUNTANT AND REGISTERED TAX AGENT

AUDITOR'S REPORT

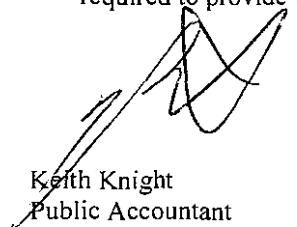
We have audited the financial statements of the Communications, Electrical, Electronic, Energy, Postal, Plumbing & Allied Services Union of Australia, Plumbing Division Canberra Branch for the year ended 31 March 2003. The Committee is responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members.

Our audit has been conducted in accordance with Australian Auditing Standards, Australian Accounting Standards and the Associations Act 1991 to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements.

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

In our opinion:

- (a) the financial statements present a true and fair view in accordance with applicable Accounting Standards under the (Historical Cost Convention), and in accordance with Section 273 of the Workplace Relations Act 1996, as amended, the financial position of the Organisation as at 31 March, 2003 and the results of its operations and cash flows for the year then ended.
- (b) there were kept by the organisation satisfactory accounting records detailing the source and nature of the income of the branch (including income from members) and the nature and purposes of the expenditure.
- (c) In accordance with the Workplace Relations Act 1996, as amended, Section 276 all information and explanations that, under subsection (2), officers or employees of the organisation were required to provide were provided.



Keith Knight
Public Accountant
FNIA, FTIA, JP
30/7/2003

K.W. KNIGHT & ASSOCIATES

T/as Falcad Pty Ltd
ACN 008599808 ABN 44008599808

PUBLIC ACCOUNTANT AND REGISTERED TAX AGENT

The Secretary
Electrical, Electronic & Allied Workers Union
Of Australia – Plumbing Division, Canberra Branch
PO Box 3295
BELCONNEN ACT 2617


Dear Mr O'Reilly

We have completed the audit of your financial statements for the period 1 April 2002 to 31 March 2003.

We have calculated your affiliation fees owing at the completion of our audit as follows:

Contribution received to 31/03/2003	\$58219.82
Less federal levy	<u>\$ 1610.00</u>
	\$56609.82
10% / per capita	=
	\$ 5660.98

Yours sincerely,



Keith Knight
Public Accountant
FNIA, FTIA, JP.
06/06/2003

K.W. KNIGHT & ASSOCIATES

T/as Falcad Pty Ltd
ACN 008599808 ABN 44008599808

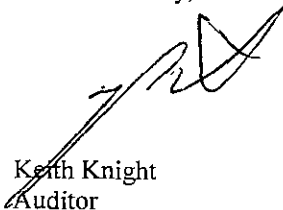
PUBLIC ACCOUNTANT AND REGISTERED TAX AGENT

The Secretary
Communication, Electrical, Electronic, Energy
Information, Postal, Plumbing & Allied
Services Union of Australia
Plumbing Division – Canberra Branch
PO Box 3295
BELCONNEN ACT 2617

Dear Mr O'Reilly

The Canberra Branch of the CEPU – Plumbing Division financial membership as at 31 March 2003 was 230 persons.

Yours sincerely,



Keith Knight
Auditor
FNIA, FTIA, JP
04/06/2003

ACCOUNTING OFFICER'S CERTIFICATE

I, BRIAN O'REILLY, being the Officer responsible for keeping records of the ELECTRICAL, ELECTRONIC PLUMBING AND ALLIED WORKERS UNION OF AUSTRALIA, PLUMBING DIVISION – CANBERRA BRANCH, certify that as at 31 March 2003 the number of members of the organisation was 230 financial persons.

In my opinion:

- (a) the attached accounts show a true and fair view of the financial affairs of the organisation as at 31 March 2003;
- (b) a record has been kept of all monies paid by, or collected from members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited in accordance with the rules of the organisation;
- (c) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained within the rules of the organisation;
- (d) with regard to the funds of the organisation 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 the purposes other than for which the fund operated;
- (e) no loans or other financial benefits; other than remuneration were made to full time officers, of the organisation;
- (f) the register of members of the organisation was maintained in accordance with the Workplace Relations Act 1996, as amended.

.....*B.O'Reilly*.....

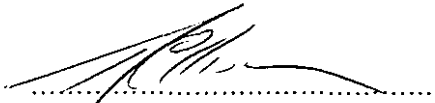
BRIAN O'REILLY

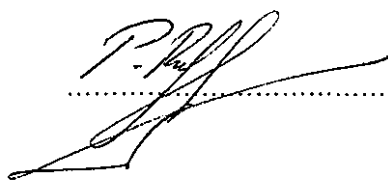
DATE.....*26 June 2003*.....

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, J. D. ELLISON and P. RUFFY, being the two members of the Committee of Management of the Electrical, Electronic and Allied Workers Union of Australia, Plumbing Division – Canberra Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee that:

- (a) In the opinion of the Committee of Management, the accounts attached, show a true and fair view of the financial affairs of the Union as at 31 March 2003;
- (b) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 March 2003 in accordance with the rules of the union;
- (c) To the knowledge of any member of the Committee of Management, there have been no instances where records of the Unions or other documents, not being documents containing information made available to a member of the Union under Section 274 of the Workplace Relations Act 1996, as amended, (The Act) or copies of those records or other documents, or copies of the rules of the organisation have not been furnished or made available, to the members in accordance with the requirements of the Act, the Regulations thereto, or the rules of the Union; and
- (d) The Union has complied with the provisions of Section 279 of the Act in relation to the financial accounts in respect of the period ended 31 March 2002, and the Auditors Report thereon.


.....
DATE 26.8.03

 24/6/03

PLUMBING DIVISION CANBERRA BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS AS AT 31 MARCH 2003

Note 1. STATEMENT OF ACCOUNTING POLICIES

The accounts have been prepared in accordance with Statements of Accounting Concepts, applicable Accounting Standards and the Corporations Law, including the disclosure requirements of Schedule 5. The accounts have been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

(a) Information to be provided to Members or Registrar.

In accordance with the requirements of the Workplace Relations Act 1996, as amended, members are drawn to the following provisions:

274(1) A member of an organisation, or a registrar, may apply to the organisation for the specified prescribed information in relation to the organisation.

274(2) An organisation shall, on application made under subsection (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.

274(3) A Registrar may; only make an application under subsection (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.

(b) Property, Plant & Equipment

Property, plant and equipment are included at a cost or at independent or directors' valuation. The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, are depreciated over their useful lives commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to a depreciation charge. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

(c) Employee Benefits

Contributions are made by the Union to an employee superannuation fund and are charged as expenses when incurred. The Union has no legal obligation to provide benefits to employees on retirement.

(d) Superannuation – the current figure has increased from the previous year due to:

- (1) Salary sacrifice of \$200 per Week
- (2) Normal superannuation calculated at 9% of gross income.

(e) Current Loss – has been funded by the sale of assets as reflected in the balance sheet.

It is further recommended that the second unit be sold to ensure the financial viability of the

It is further recommended that the second unit be sold to ensure the financial viability of the organisation.

It is further recommended that the committee consider ways to boost membership numbers to ensure long term viability.

CEPU Plumbing Division Canberra Branch Inc

**Annual Report
for the Year Ended 31 March 2003**

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Balance Sheet	3

CEPU Plumbing Division Canberra Branch Inc
Trading, Profit and Loss Statement
For the Year ended 31 March 2003

	2003		2002
	\$	\$	\$
INCOME			
Member's Contribution	58,220		68,879
Travel Reimbursement	<u>250</u>		<u>-</u>
		58,470	68,879
LESS COST OF GOODS SOLD			
		<u>-</u>	<u>-</u>
GROSS PROFIT FROM TRADING		58,470	68,879
EXPENDITURE			
Accountancy Fees	579		640
Administration - Merchant Fees	776		-
Advertising	78		81
Per Capita 10%	5,675		6,856
Auditor's Remuneration	1,500		1,500
Affiliation Fee - TLC	-		321
Bank Charges	176		773
ACIRT Payments	2,875		3,120
Sitting Fees	791		1,037
CEPU National Fund 50c	150		133
Affiliation Fees Federal Levy \$7.00	1,464		-
Depreciation - Plant & Equipment	265		265
Fringe Benefits Tax	1,437		1,576
Insurance	2,137		1,944
Motor Vehicle Expenses	8,592		8,683
Office Expenses General	690		218
Postage	557		323
Printing & Stationery	-		1,026
Parking	99		-
Rent	2,029		3,493
Salaries - Office Organisers	33,673		34,081
PAYG Tax re Office Staff	8,813		11,499
Superannuation Contributions - Employees	16,227		20,934
Telephone	193		944
Telephone Mobile	<u>916</u>		<u>660</u>
		89,692	100,107
OTHER INCOME			
Interest Received		16	-
Profit on Rental Operations		<u>1,660</u>	<u>345</u>
		1,676	345
OPERATING LOSS BEFORE INCOME TAX		<u>(29,546)</u>	<u>(30,883)</u>

The accompanying notes form part of these financial statements.

These financial statements have not been subject to audit or review and should be read in conjunction with the attached Compilation Report.

CEPU Plumbing Division Canberra Branch Inc
Balance Sheet
As at 31 March 2003

	2003	2002
	\$	\$
PROPRIETOR'S FUNDS		
Balance at Beginning of Year	35,947	66,829
Share of Profit	<u>(29,546)</u>	<u>(30,883)</u>
TOTAL PROPRIETOR'S FUNDS	<u><u>6,401</u></u>	<u><u>35,946</u></u>
 Represented By:		
CURRENT ASSETS		
Cash at Bank	<u>5,401</u>	<u>25,976</u>
	5,401	25,976
 NON CURRENT ASSETS		
Buildings	46,698	46,698
Less Accumulated Depreciation	<u>14,577</u>	<u>14,577</u>
	32,121	32,121
 Office Furniture & Equipment	 30,820	 30,820
Less Accumulated Depreciation	<u>30,314</u>	<u>30,049</u>
	506	771
	<u>32,627</u>	<u>32,892</u>
 INVESTMENTS		
Training Funds	<u>(851)</u>	<u>(851)</u>
	(851)	(851)
TOTAL ASSETS	<u><u>37,177</u></u>	<u><u>58,017</u></u>
 CURRENT LIABILITIES		
Bank Overdraft	4	81
Creditors - Current Year	7,436	6,856
Creditors - Previous Years	21,731	14,875
Provision for GST	<u>1,605</u>	<u>259</u>
	30,776	22,071
 TOTAL LIABILITIES	 <u>30,776</u>	 <u>22,071</u>
 NET ASSETS	 <u><u>6,401</u></u>	 <u><u>35,946</u></u>

*The accompanying notes form part of these financial statements.
These financial statements have not been subject to audit or review and should be read in conjunction with the attached Compilation Report.*

ATTENTION

Steve Kellett:

02. 9380 6990.

C.E.P.U Plumbing division.
Notice of special general meeting to be held on Thursday 24 July at The Belconnen Labor Club, Edmonstone Pl, Belconnen commencing at 7pm. Agenda 2002/2003 audit for ratification. Copies of orders/balance sheets may be obtained on request from the union office or delegates. Brian O'reilly 6251 6955 Secretary.

AD. IN CANBERRA TIMES

JULY 12th 2003

Brian O'Reilly
15-8-2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Brian O'Reilly
Secretary, ACT Divisional Branch, Plumbing Division
CEPU
PO Box 3295
BELCONNEN MAIL CENTRE A.C.T. 2617

Dear Mr O'Reilly

**Re: Financial Statements for Communications, Electrical, Electronic, Energy,
Information, Postal, Plumbing and Allied Services Union of Australia -
Plumbing Division - Australian Capital Territory Branch -
for the year ended 31 March 2003 (FR2003/46)**

I refer to our discussion by phone this morning in relation to the above financial statements which were lodged in the Registry on 7 August 2003 and acknowledge receipt of the copy of the notice of a special general meeting given for the purpose of ratification of the audited accounts by the members.

I would like to take this opportunity to comment on two items arising from the financial return.

Firstly, the dating of the statements does not correspond to the sequence that is contemplated by the *Workplace Relations Act 1996*. For example, although a letter signed by Keith Knight confirming the completion of the audit is dated 6 June 2003, the Auditor's report that was lodged appears to be dated 30 July 2003 which is later than the meeting held on the 24th July to ratify and adopt the audit. It is also later than the Accounting Officer's certificate and the Committee of Management Certificate which are both dated 26 June 2003.

The Registry would expect that the Auditor's report lodged would be dated on or after the date on the certificates, and that all three would be signed and dated before any meetings held to ratify or adopt the report and statements. This is more than just a technical point as the signed report and statements are documents which the Act envisages are provided to members.

Secondly, I note your advice that the special general meeting called for the 24th July failed through lack of a quorum, but that the financial statements and affairs of the branch were discussed at other meetings of members called primarily to report on enterprise bargaining issues and that these meetings were well attended with attendances of up to, or in excess of, 90 members. I also note your advice that

members had access to the financial statements through union officers attending workplaces.

As I indicated, the Registry takes the view that in order to comply with the requirement of s279 of the Act to "*provide...to members...copies...of the accounts and statements*" organisations and their branches must take steps that will reasonably ensure the members are able to consider the financial statements. Where attendance at general members' meetings is poor, it is common for organisations and branches to either (1) post a copy or summary to each member, or (2) post copies or summaries to members at their workplaces for distribution, or (3) publish the statements in full or in summary form in a journal or newsletter that is made available widely to members.

After careful consideration, the documents for the year ending 31 March 2003 will be filed. However I would recommend that you consider what the branch needs to, and can reasonably, do to meet the requirements of the legislation in this important area, for future financial returns.

If I can be of any assistance in this regard, or if you have any queries at all, please do not hesitate to contact me on (02) 8374 6607.

Yours sincerely,

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style and is followed by a long horizontal line that extends to the right.

Stephen Kellett
Assistant Manager, NSW Statutory Services Branch

15 August 2003