



**AUSTRALIAN INDUSTRIAL REGISTRY**

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

**Ref: FR2004/230-[128V-PACT]**

Mr Brian O'Reilly  
Branch Secretary  
ACT Divisional Branch  
CEPU Plumbing Division  
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, 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



**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: FR2004/230 -[128V-PACT]**

Mr Brian O'Reilly  
Branch Secretary  
Australian Capital Territory Divisional Branch  
CEPU Plumbing Division  
PO Box 126  
MITCHELL ACT 2911

Dear Mr O'Reilly

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

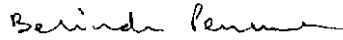
Therefore, I request your written advice *by 8 February, 2005* as to when each of the following steps is expected to be completed:-

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: **FR2004/230.**

Yours sincerely



Belinda Penna

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

18 January, 2005

**PENNA, Belinda**

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**From:** Peter Ruffy [peterruffy@yahoo.com]  
**Sent:** Thursday, 27 January 2005 3:44 PM  
**To:** belinda.penna@air.gov.au  
**Cc:** robyn wilson  
**Subject:** auditor report

Belinda

I refer to your letter dated 18 Jan 05. RE :FR2004/230 auditors report as per part IX Division 11 of the work place relations act. Our audit was carried out in accordance of the rules. The audit has been passed onto our federal office for lodgementWe have also carried out an audit for may june 2004 . this has also been lodged with our federal office .

If you require further information please contact Ms Robyn Wilson.at our federal office Robyn can be contacted by email on [robyn@plumbersvic.cepu.au](mailto:robyn@plumbersvic.cepu.au)

Kind regards  
Peter Ruffy  
ACT Branch Organiser

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Do you Yahoo!?  
Yahoo! Search presents - [Jib Jab's 'Second Term'](#)

27/01/2005

**PENNA, Belinda**

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**From:** PENNA, Belinda  
**Sent:** Monday, 11 April 2005 2:24 PM  
**To:** 'robyn@plumbersvic.cepu.asn.au'  
**Subject:** Outstanding Financial Documents for the CEPU Plumbing Division, A CT Branch for the year ending 31 March 2004

Dear Robyn,

I am writing to enquire about the outstanding Financial Documents for the ACT Divisional Branch for the year ending 31 March 2004.

On 27 January 2005 I received an email from Peter Ruffy at the ACT Branch advising that the documents had been passed to the Plumbing Federal Office for lodgement.

Could you please advise me what progress has been made towards the lodgement of these documents?

Please contact me by email at belinda.penna@air.gov.au or by phone on 02 83746618.

Thank you

Belinda Penna  
Australian Industrial Registry  
NSW Registry Officer - RIA Team

PENNA, Belinda

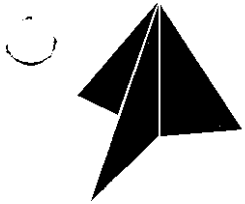
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**From:** Robyn Wilson [robyn@plumbers.cepunet.au]  
**Sent:** Thursday, 14 April 2005 3:48 PM  
**To:** belinda.penna@air.gov.au  
**Subject:** CEPU PLUMBING CANBERRA BRANCH

Dear Belinda

I have a copy of the audited statements for Canberra for 04 which I am happy to send to you, however I did not know I should be lodging them, I thought the lodgement was the responsibility of each branch. Similarly I have copies of all CEPU Plumbing Division Branch Audits. What I do not have are Secretaries Certificates. Please advise exactly what is required. My phone no is 03 9662 3388. Thank you for your assistance.

Regards  
Robyn Wilson



**CEPU PLUMBING DIVISION**  
Communications, Electrical and Plumbing Union

**FEDERAL OFFICE**

**EARL SETCHES**  
Federal Secretary

**BRIAN O'REILLY**  
Federal President

52 Victoria St  
Carlton South 3053

Ph: 03 9662 1400  
Fax: 03 9663 7516

19 April 2005

Peter McKerrow  
For Deputy Industrial Registrar  
Level 8, Terrace Towers  
80 William St, East Sydney NSW 2011



Dear Mr McKerrow

**Re: Financial Documents for the CEPU Plumbing Division Canberra Branch  
For the year ended 31/03/2004**

Attached are the above Financial Reports to be lodged at the AIRC and the appropriate Secretary's Certificate.

Yours sincerely

Robyn Wilson  
Finance Manager



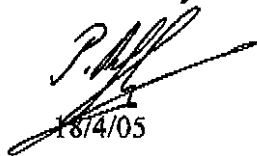
**Certificate of secretary or other Authorised Officer**

S268 of Schedule 1B Workplace Relations ACT 1996

I Peter Ruffy being Acting Secretary of the CEPU Plumbing Division ACT certify ;

- That the documents lodged herewith are copies of the full report, referred to in s268 of the RAO schedule and that
- that the Balance sheet and Auditors report was provided to members on July 10, 2004 and
- that the full report was presented to a Annual General Meeting of the reporting unit on the 29<sup>th</sup> July 2004 in accordance with section 266 of the RAO Schedule.

Peter Ruffy



18/4/05



**CEPU Plumbing Division Canberra Branch Inc**

**Annual Report  
for the Year Ended 31 March 2004**

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**CEPU Plumbing Division Canberra Branch Inc**  
**Balance Sheet**  
**As at 31 March 2004**

	2004	2003
	\$	\$
<b>PROPRIETOR'S FUNDS</b>		
Balance at Beginning of Year	6,401	35,947
Share of Profit	16,610	(29,546)
<b>TOTAL PROPRIETOR'S FUNDS</b>	<u>23,011</u>	<u>6,401</u>
 Represented By:		
<b>CURRENT ASSETS</b>		
Cash at Bank	9,659	5,401
Cash at Bank	50,000	-
	<u>59,659</u>	<u>5,401</u>
<b>NON CURRENT ASSETS</b>		
Buildings	-	46,698
Less Accumulated Depreciation	-	14,577
	-	<u>32,121</u>
 Office Furniture & Equipment	30,820	30,820
Less Accumulated Depreciation	30,820	30,314
	-	506
	-	<u>32,627</u>
<b>INVESTMENTS</b>		
Training Funds	-	(851)
	-	(851)
<b>TOTAL ASSETS</b>	<u>59,659</u>	<u>37,177</u>
<b>CURRENT LIABILITIES</b>		
Bank Overdraft	5	4
Creditors - Current Year	6,130	7,436
Creditors - Previous Years	29,167	21,731
Provision for GST	1,346	1,605
	<u>36,648</u>	<u>30,776</u>
<b>TOTAL LIABILITIES</b>	<u>36,648</u>	<u>30,776</u>
<b>NET ASSETS</b>	<u>23,011</u>	<u>6,401</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**  
**Profit and Loss Statement**  
**For the Year ended 31 March 2004**

	2004 \$	2003 \$
<b>INCOME</b>		
Bal of Building Sales ( See Note 2)	45,070	-
Final Training Fund Adj	851	-
Interest Received	52	16
Loss on Rental Operations	(616)	1,660
Gross Profit from Trading	62,915	58,470
	<u>108,272</u>	<u>60,146</u>
<b>EXPENDITURE</b>		
Accountancy Fees	783	579
Administration - Merchant Fees	390	776
Advertising	80	78
Per Capita 10%	6,130	5,675
Auditor's Remuneration	1,500	1,500
Bank Charges	172	176
ACIRT Payments	4,380	2,875
Sitting Fees	761	791
CEPU National Fund 50c	250	150
Affiliation Fees Federal Levy \$7.00	-	1,464
Depreciation - Plant & Equipment	506	265
ETU Return Fee	129	-
Fringe Benefits Tax	-	1,437
General Expenses	777	-
Insurance	2,102	2,137
Motor Vehicle Expenses	10,049	8,592
Office Expenses General	-	690
Postage	500	557
Printing & Stationery	216	-
Parking	-	99
Rent	3,044	2,029
Salaries - Office Organisers	38,114	33,673
PAYG Tax re Office Staff	-	8,813
Superannuation Contributions - Employees	20,316	16,227
Telephone	263	193
Telephone Mobile	1,200	916
	<u>91,662</u>	<u>89,692</u>
<b>OPERATING PROFIT BEFORE INCOME TAX</b>	<u>16,610</u>	<u>(29,546)</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.*



# K.W. KNIGHT & ASSOCIATES

T/as Falcad Pty Ltd  
ABN 44 008 599 808

PUBLIC ACCOUNTANT and REGISTERED TAX AGENT

## AUDITOR'S REPORT

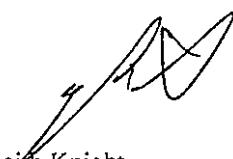
We have audited the financial statements of the Communications, Electrical, Electronic, Energy, Postal, Plumbing & Allied Services Union of Australia, Plumbing Division Canberra Branch for the year ended 31 March 2004. The Committee is responsible for the preparation and presentation of the financial 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, 2004 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  
/ /2004

# K.W. KNIGHT & ASSOCIATES

T/as Falcad Pty Ltd  
ABN 44 008 599 808

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 2003 to 31 March 2004.

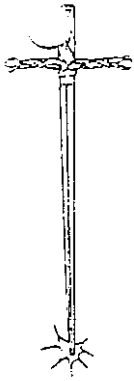
We have calculated your affiliation fees owing at the completion of our audit as follows:

Contribution received to 31/03/2004	\$62914.65
Less federal levy	<u>\$ 1610.00</u>
	\$61304.65

10% / per capita = \$ 6130.47

Yours sincerely,

  
Keith Knight  
Public Accountant  
FNIA, FTIA, JP.  
1 / 2004



# K.W. KNIGHT & ASSOCIATES

T/as Falcad Pty Ltd  
ABN 44 008 599 808

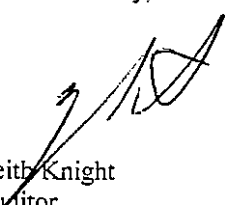
PUBLIC ACCOUNTANT and REGISTERED TAX AGENT

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 2004 was 230 persons.

Yours sincerely,



Keith Knight  
Auditor  
FNIA, FTIA, JP  
/  
/2004

## PLUMBING DIVISION CANBERRA BRANCH

### NOTES TO AND FORMING PART OF THE ACCOUNTS AS AT 31 MARCH 2004

#### 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 is made up of:

- (1) Salary sacrifice of \$200 per week
- (2) Normal superannuation calculated at 9% of gross income
- (3) Long Service Leave payments

(e) Current Loss – has been funded by cash reserves as reflected in the balance sheet.

It is further recommended that the committee consider how best to maintain the financial viability of the organization. The Branch's financial reports for the past 3 years have recorded a deficit. The branch has maintained its viability from the sale and use of its assets at the current level of expenditure against the income. The Branch will remain viable for the next 12 months.

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

The accounts are based on a cash basis only, except for calculation re per capita.

Exemption should be sought to clear per capita and establish a lesser percentage.

NOTE 2:

Building Sold	18 June 2003	\$77190
Term Deposit Opened	1 July 2003	\$60000
Balance to General Account	June/July 2003	\$17000
Amt drawn from term deposit	31 March 2004	\$10000
Current Balance in term deposit plus interest		\$51340



# K.W. KNIGHT & ASSOCIATES

T/as Falcad Pty Ltd  
ABN 44 008 599 808

PUBLIC ACCOUNTANT and REGISTERED TAX AGENT

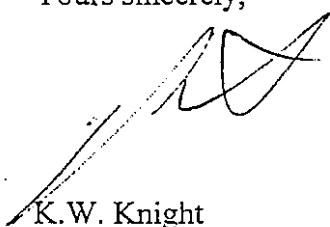
Attention: Brian O'Reilly  
CEPU  
Po Box 3295  
BELCONNEN ACT 2617

Dear Brian

**RE NATIONAL LEVY 01/04/2003 – 31/03/04**

Members	230	
National Levy	50 cents	
Amount Due		\$ 115.00
Federal Levy	7.00	
Members	230	
Amount Due		\$ 1610.00

Yours sincerely,



K.W. Knight  
6 June 2004

COMMITTEE OF MANAGEMENT'S CERTIFICATE

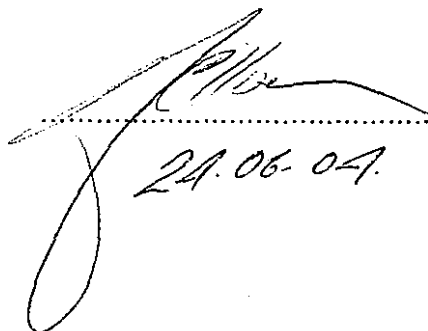
We, ANTHONY JOHN SMITH and JOHN DAVID ELLISON, being two members of the Committee of Management of the Electrical, Electronic and Allied Workers Union of Australia, Plumbing Division – Canberra Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee that:

- (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 2004;
- (b) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 March 2004 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 2004, and the Auditors Report thereon.



DATE.....

24/6/04.



24.06.04.

### 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 2004 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 2004;
- (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.

.....*BO Reilly*.....

BRIAN O'REILLY

DATE.....*26. 6. 2004*.....



Australian Government

Australian Industrial Registry

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6866  
Fax: (02) 9380 6990  
Email: [sydney@air.gov.au](mailto:sydney@air.gov.au)

Mr Peter Ruffy  
Acting Secretary  
CEPU Plumbing Division  
ACT Divisional Branch  
PO Box 126  
MITCHELL ACT 2911

Dear Mr Ruffy

**Re: Lodgement of Financial Statements and Accounts for the CEPU Plumbing Division ACT  
Divisional Branch for the year ending 31 March 2004**

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry on 26 April 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/128vpact/financial](http://www.e-airc.gov.au/128vpact/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

2 May 2005

cc Ms Robyn Wilson  
Finance Manager  
CEPU Plumbing Division  
Federal Office