



# Fair Work Australia

Mr Damian Kirkwood  
Secretary, Australian Capital Territory Plumbing Divisional Branch  
CEPU  
C/- 52 Victoria Street  
CARLTON SOUTH VIC 3053



Dear Mr Kirkwood

**Re: Lodgement of Financial Statements and Accounts – CEPU Plumbing Division, ACT Branch –  
for year ending 31 March 2009 (FR2009/206)**

I refer to the abovementioned financial statements and accounts which were lodged with Fair Work Australia on 28 September 2009. The documents will be filed but I must draw your attention to the issue of the correct sequence in the provision of the documents to the members and their presentation, required by sections 265(5) and 266 of the *Fair Work (Registered Organisations) Act 2009* ('the Act').

On the Secretary's Certificate, you have certified that the concise report was provided to the members on 21 September 2009 and that both full and concise reports were presented to a General Meeting on 16 September 2009. The Auditor's report was dated 22 September 2009.

The sequence of these dates is not what would be expected if the Act was complied with. Section 257(9) of the Act clearly contemplates that the Auditor's report will be signed before being provided to the reporting entity, and by implication when read with s265(5), before the report is provided to members. So one would normally expect the date certified as having been the date on or from which the members were provided a copy of the report to be later than the date on which the Auditor signs the report.

It is also not clear that the documents have been presented as provided by s266. The Act contemplates that the meeting held in accordance with s266 will be a different and subsequent meeting to the one which is held to resolve and sign the documents making up the report in the first place, because it contemplates it taking place after the members have been provided the report. The idea is that the report should only be presented after members have had an opportunity of considering it. The meeting on the 16<sup>th</sup> appears to have been a report preparation meeting, and not a report presentation meeting as envisaged by the Act.

The correct sequence to be observed in future years is to ensure all documents and the auditor's report are signed and dated before providing a copy (concise or full) to the members, and to present the report at a subsequent meeting. The Secretary's certificate will then be able to certify the dates showing compliance.

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

Yours sincerely

Stephen Kellett  
Statutory Services Branch

8 October 2009



**PLUMBING TRADES EMPLOYEES UNION**  
Communications, Electrical and Plumbing Union

CANBERRA BRANCH  
ABN 65 427 216 408

EARL SETCHES  
Branch Secretary

DAMIEN KIRKWOOD  
Organiser  
0419 429 549


c/o 52 Victoria Street  
Carlton South 3053  
Victoria  
Ph: 03 9662 3388  
Fax: 03 9663 2613



## SECRETARY'S CERTIFICATE

I Damian Kirkwood being the State Secretary of the CEPU Plumbing Division ACT Branch, certify:

- That the documents lodged herewith are copies of the full (and concise) audited reports of the CEPU Plumbing Division ACT Branch for the financial year ended 31<sup>st</sup> March 2009, referred to in s268 of the RAO Schedule; and
- That the concise report was provided to members on our website on and from 21 - Sep - 2009; and
- The full and concise reports were presented at a General Meeting of Members on 16 - Sep - 2009.

  
Damian Kirkwood  
State Secretary

Date

16/9/09





**Communications, Electrical,  
Electronic, Energy,  
Information, Postal, Plumbing  
and Allied Services Union of  
Australia  
Plumbing Division - Canberra  
Branch**

**Financial Report**

**For The Year Ended  
31 March 2009**

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,  
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION - CANBERRA BRANCH**

**OPERATING REPORT  
For the year ended 31 March 2009**

**Principal activities**

The principal activities of the CEPU Canberra Branch during the financial year was to provide representation and support to our members. There were no significant changes to the principal activities during the year.

**Review of results**

The net result of operations for the year was a loss of \$26,643 (2008: Loss of \$28,701).

**Significant Changes in the State of Affairs**

In the opinion of the Members of the Committee of Management, there were no significant changes in the organisation's state of affairs during the financial year.

**Resignation of Members**

As per section 174 of the Workplace Relations Act 1996, a member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation.

**Number of Members**

As at 31 March 2009, the number of members of the organisation recorded in the register of members was 259.

**Number of Employees**

As at 31 March 2009, the number of full time equivalent employees was 1.

**Committee of Management**

The Committee of Management current members are as follows:

Brendan Morrison - President	Damian Kirkwood - Secretary
Glen Nichols	Mark Taylor
Ken Enslie	Frank Pritzler

**Future Developments**

In the opinion of the Committee of Management, there is not likely to be any future development that will materially affect the Union's operations in subsequent years.

Signed in accordance with a resolution of the Committee of Management,

*Brendan R. Morrison*

.....  
B Morrison

*Damian Kirkwood*

.....  
D Kirkwood

Dated this *16* day of *September*, 2009

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**CERTIFICATE OF COMMITTEE OF MANAGEMENT**

The Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Plumbing Division – Canberra Branch passed the following resolution in relation to the general purpose financial report of the reporting unit for the financial year ended 31 March 2009:

The Committee of Management declares in relation to the general purpose financial report that in its opinion:

- (a) the financial statements and notes comply with the Reporting Guidelines of the Industrial Registrar;
- (b) 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;
- (c) 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;
- (d) during the financial year to which the general purpose financial report relates and since the end of that year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned;
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned;
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations;
  - (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) there have been no orders for inspection of financial records made by the Commission under section 273 of the RAO Schedule during the period.
- (e) in relation to recovery of wages activity:
  - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
  - (ii) the committee of management caused the auditor to include in the scope of the audit required under section 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
  - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and

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- (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursed of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and
- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For the Committee of Management:

*Brandon R. Morrison*

.....  
**B Morrison**

*Darmin Kirkwood*

.....  
**D Kirkwood**

Dated this *16* day of *September*, 2009

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION - CANBERRA BRANCH**

**INCOME STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
<b>INCOME</b>		
Members Contributions Received	80,148	77,476
Entrance Fees Received	727	710
Interest Received	33	50
Sundry Income	7,222	1,590
Federal Levy Received	1,757	2,961
State Levy Received	<u>1,045</u>	<u>1,727</u>
	<u>90,932</u>	<u>84,514</u>
<b>EXPENSES</b>		
Accountancy Fees	2,200	800
Audit Fees	3,350	2,550
Affiliation Fees	799	94
Bank Charges	427	522
Delegate Fees	-	80
Computer Services	136	-
Staff Special Function	200	-
Depreciation	284	516
Overnight & Travel Allowances	100	250
General Expenses	-	460
Motor Vehicle Expenses	6,420	5,808
Meal and Clothing Allowance	4,596	4,893
Printing, Postage & Stationery	155	175
Federal Levy Payable	1,757	2,961
Rent	2,790	3,044
Salaries	63,015	58,524
Superannuation Contributions	7,228	5,982
Staff Amenities	666	222
Subscriptions	40	(96)
Insurance	727	1,063
Travelling & Entertaining	535	634
Telephone Expenses	-	499
Work Cover	1,702	1,497
Redundancy ACIRT	4,160	4,160
Provision for Employee Benefits	7,977	10,800
Interest Paid	297	-
Fines and Penalties	-	30
	<u>109,561</u>	<u>105,468</u>
Per Capita Payable to Head Office	<u>8,014</u>	<u>7,747</u>
Total Expenses	<u>117,575</u>	<u>113,215</u>
Net Loss for Year	<u>(26,643)</u>	<u>(28,701)</u>

The accompanying notes form part of this financial report

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION - CANBERRA BRANCH**

**BALANCE SHEET  
AS AT 31 MARCH 2009**

	Note	<u>2009</u>	<u>2008</u>
		\$	\$
<b>Current Assets</b>			
Cash and Cash Equivalents	3	19,577	10,949
Receivables		<u>-</u>	<u>6,395</u>
Total Current Assets		<u>19,577</u>	<u>17,344</u>
<b>Non Current Assets</b>			
Furniture & Equipment	4	<u>578</u>	<u>862</u>
Total Non Current Assets		<u>578</u>	<u>862</u>
Total Assets		<u>20,155</u>	<u>18,206</u>
<b>Current Liabilities</b>			
Accounts Payable	5	10,036	13,161
Non Interest Bearing Liabilities	6	128,952	105,211
Provisions	7	<u>8,283</u>	<u>5,531</u>
Total Current Liabilities		<u>147,271</u>	<u>123,903</u>
<b>Non Current Liabilities</b>			
Provisions	7	<u>12,291</u>	<u>7,067</u>
Total Non Current Liabilities		<u>12,291</u>	<u>7,067</u>
Total Liabilities		<u>159,562</u>	<u>130,970</u>
Net Assets - Deficiency		<u>\$ (139,407)</u>	<u>\$ (112,764)</u>
<b>EQUITY</b>			
Accumulated Deficits	8	<u>(139,407)</u>	<u>(112,764)</u>
Total Equity		<u>\$ (139,407)</u>	<u>\$ (112,764)</u>

The accompanying notes form part of this financial report



**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA  
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**STATEMENT OF RECOGNISED INCOME AND EXPENSE  
FOR THE YEAR ENDED 31 MARCH 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
Net Income Recognised Directly in Equity	-	-
Loss for the Year	<u>(26,643)</u>	<u>(28,701)</u>
Total Recognised Income and Expense for the Year	<u>(26,643)</u>	<u>(28,701)</u>

The accompanying notes form part of this financial report

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION - CANBERRA BRANCH**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2009**

	<u>2009</u> Inflows/ (Outflows) \$	<u>2008</u> Inflows (Outflows) \$
<b>Cashflows from Operating Activities</b>		
Contributions & Entrance fees from Members	97,283	79,205
Interest Received	33	50
Federal Levies Collected	1,757	2,961
State Levy	1,045	1,727
Other income	-	18
Per Capita - Federal Office	(8,014)	(7,747)
Interest Paid	(297)	-
Payments to Suppliers & Employees	<u>(112,944)</u>	<u>(105,172)</u>
Net Cash Used in Operating Activities	10 (b) <u>(21,137)</u>	<u>(28,958)</u>
<b>Cashflows from Investing Activities</b>		
Net Cash Provided by Investing Activities	<u>-</u>	<u>-</u>
<b>Cashflows from Financing Activities</b>		
Payment from Federal Office & Other Branches	<u>29,765</u>	<u>31,668</u>
Net Cash Provided by Financing Activities	<u>29,765</u>	<u>31,668</u>
<b>Net Increase in Cash and Cash Equivalents</b>	8,628	2,710
Cash and Cash Equivalents at Beginning of Year	<u>10,949</u>	<u>8,239</u>
<b>Cash and Cash Equivalents at End of Year</b>	10 (a) <u>\$ 19,577</u>	<u>\$ 10,949</u>

The accompanying notes form part of this financial report

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,  
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION - CANBERRA BRANCH**

**STATEMENT OF RECEIPTS AND PAYMENTS  
FOR RECOVERY OF WAGES ACTIVITY - CASH BASIS  
FOR YEAR ENDED 31 MARCH 2009**

	Note	<u>2009</u>	<u>2008</u>
		\$	\$
<b>Cash Assets in Respect of Recovered Money at Beginning of Year</b>		<u>-</u>	<u>-</u>
<b>Receipts</b>			
Amounts recovered from employers in respect of wages		-	-
Interest received on recovered money		<u>-</u>	<u>-</u>
<b>Total Receipts</b>		<u>-</u>	<u>-</u>
<b>Payments</b>			
Deductions of amounts due in respect of membership		-	-
Deductions of donations or other contributions to accounts or funds		-	-
Deductions of fees or reimbursements of expenses		-	-
Payments to workers in respect of recovered money		<u>-</u>	<u>-</u>
<b>Total Payments</b>		<u>-</u>	<u>-</u>
<b>Cash Assets in Respect of Recovered Money at End of Year</b>		<u><u>-</u></u>	<u><u>-</u></u>

The accompanying notes form part of this financial report

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POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION - CANBERRA BRANCH**

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

**1. Summary of Accounting Policies**

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003 of the Workplace Relations Act 1996.

In accordance with generally accepted accounting principles for these types of organisations, membership contributions are accounted for on a cash receipts basis. Otherwise the financial report has been prepared on an accrual 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 fair values of consideration given in exchange for assets.

The accounts are prepared on the basis that the Branch will continue as a going concern notwithstanding the negative working capital and deficiency of net assets. The ability to continue as a going concern is dependant upon the continued support of the C E P U Plumbing Division - Federal and Victorian offices.

**Basis of Preparation**

The financial report complies with Australian Accounting Standards which include Australian Equivalents to International Financial Reporting Standards (A-IFRS).

**Accounting Policies**

The accounting policies have been consistently applied, unless otherwise stated.

(a) Furniture and Equipment

Furniture and equipment are measured at cost.

Depreciation

Depreciation is calculated on the prime cost and diminishing value methods and is brought to account over the estimated economic lives of all equipment. Furniture and equipment are depreciated at 33.33 % p.a on diminishing value (2008 – 33.33% p.a on prime cost). The change in depreciation method has resulted in a decrease in depreciation charge of \$335 in current period.

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PLUMBING DIVISION - CANBERRA BRANCH**

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

**Accounting Policies (cont'd)**

(b) Employee Benefits

Provision is made for the Union's liability for employee benefits arising from services rendered by employees, in accordance with Australian Accounting Standard AASB 119 "Employee Benefits".

Provision for annual leave is calculated on the basis of legal liability at balance sheet date.

Employee entitlements expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

No provision is made for sick leave as there is no liability to pay for accumulated leave and the sick leave to be taken in future reporting periods is not expected to be greater than entitlements which are expected to accrue in those periods.

Contributions are made by the Union to the employee superannuation funds and are expensed when incurred. The Union is not obliged to contribute to these funds other than to meet its liability under the superannuation guarantee system and is under no obligation to make up any shortfall in the funds' assets to meet payments due to employees.

The number of employees at the end of the year was 1.

(c) Income Tax

The organisation is exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.

(d) Revenue Recognition

Contributions from members are shown net of refunds and are accounted for on a cash basis.

Interest revenue is recognised on an accrual basis.

Revenue arising from the disposal of non-current assets is recognised when the organisation and the buyer are both committed to a contract.

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

(e) 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.

(f) Cash and Cash Equivalents

For the purpose of the Cash Flow Statement, cash and cash equivalents include cash on hand, cash at bank and investments in money market instruments net of bank overdraft.

**2. Information to be provided to Members or Registrar**

In accordance with the requirements of the Workplace Relations Act 1996 Schedule 1 B (RAO), 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 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 subsection (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 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.

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PLUMBING DIVISION - CANBERRA BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2009**

**3. Cash and Cash Equivalents**

	<u>2009</u>	<u>2008</u>
	\$	\$
Cash at Bank	<u>19,577</u>	<u>10,949</u>
	<u>19,577</u>	<u>10,949</u>

**4. Plant, Furniture & Equipment**

Plant, Furniture and Equipment	1,858	1,858
Less: Accumulated Depreciation	<u>1,280</u>	<u>996</u>
	<u>578</u>	<u>862</u>

Movement in the carrying amount for Plant,  
Furniture and Equipment

	Plant, Furniture & Equipment	Plant, Furniture & Equipment
Balance at the beginning of year	862	1,378
Additions	-	-
Depreciation expense	<u>(284)</u>	<u>(516)</u>
Carrying amount at end of year	<u>578</u>	<u>862</u>

**5. Payables**

Creditors and Accruals	<u>10,036</u>	<u>13,161</u>
	<u>10,036</u>	<u>13,161</u>

**6. Non Interest Bearing Liabilities**

Amounts Payable to Federal Office	82,467	72,696
Amounts Payable to Victorian Branch	<u>46,485</u>	<u>32,515</u>
	<u>128,952</u>	<u>105,211</u>

**7. Provisions**

Current Employee Benefits – industrial officer	<u>8,283</u>	<u>5,531</u>
Non Current Employee Benefits – industrial officer	<u>12,291</u>	<u>7,066</u>
	<u>20,574</u>	<u>12,597</u>

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PLUMBING DIVISION - CANBERRA BRANCH**

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

**8. Equity**

(a) Accumulated Deficits	<b>2009</b>	<b>2008</b>
	\$	\$
Balance at beginning of year	(112,764)	(84,063)
Net Loss for year	<u>(26,643)</u>	<u>(28,701)</u>
Balance at end of year	<u>(139,407)</u>	<u>(112,764)</u>

**9. Employee Benefits**

Employee benefits paid during the year:

	<b>Elected Officials</b>	<b>Administrative &amp; Industrial Staff</b>	<b>Total</b>
	\$	\$	\$
Wages & Salaries	56,712	-	56,712
Annual Leave and Sick Leave	6,303	-	6,303
Long Service Leave	-	-	-
Superannuation	<u>7,228</u>	<u>-</u>	<u>7,228</u>
Total	<u>70,244</u>	<u>-</u>	<u>70,244</u>

**10. Notes to Cash Flow Statement**

(a) Reconciliation of Cash and Cash Equivalents

Cash and Cash Equivalents at the end of the reporting period is reconciled to the related items in the Balance Sheet as follows:-

	<b><u>2009</u></b>	<b><u>2008</u></b>
	\$	\$
Cash and Cash Equivalents	<u>19,577</u>	<u>10,949</u>
	<u>19,577</u>	<u>10,949</u>



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PLUMBING DIVISION - CANBERRA BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2009**

**10. Notes to Cash Flow Statement (cont'd)**

(b) Reconciliation of Net Cash Provided by  
Operating Activities to Net Loss

	<u>2009</u>	<u>2008</u>
	\$	\$
Net Loss	(26,643)	(28,701)
Provision for Employee Benefits	7,977	10,800
Depreciation	284	516
<u>Changes in Assets &amp; Liabilities</u>		
(Increase)/Decrease in Receivables	6,395	(6,395)
Increase/(Decrease) in Creditors & Accruals	(3,125)	(5,178)
Decrease in Current Account	<u>(6,025)</u>	<u>-</u>
Net Cash Used in Operating Activities	<u>\$(21,137)</u>	<u>\$(28,958)</u>

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,  
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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2009**

**11. Related Party Information**

- (a) The names or persons who formed part of the Committee of Management at any time during the year were:-

Brendan Morrison	Damian Kirkwood
Glen Nichols	Ken Enslie
Frank Pritzler	Mark Taylor

- (b) Amounts received or due and receivable (i.e. wages paid to elected official and Committee fees paid to Committee of Management) by the Union members of the Committee of Management were \$63,015.
- (c) Amounts paid on behalf of Union officials to the Building Union Superannuation Scheme in respect to the retirement of Committee of Management members \$7,228.
- (d) Other transactions between the Committee Members and the Union were conducted on normal commercial terms in respect of subscriptions and supply of other goods and services.
- (e) Transactions between Canberra Branch and Federal Office

	<u>2009</u>	<u>2008</u>
Per Capita Payment	\$	\$
During the year, the Canberra Branch paid to the Federal Office a per capita payment calculated in accordance with the rules.	<u>8,014</u>	<u>7,747</u>

For other transactions with Victorian Branch, refer to note 6.

**13. Commitments**

Capital Expenditure commitments	-	-
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**14 Contingent Liability**

There was no contingent liability at 31 March 2009.

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

**15. Segment Reporting**

The Union provides services to members employed in executing plumbing, gas fitting, pipe fittings and domestic engineering works in the state of Canberra.

**16. Union's Details**

The principal place of business of the branch is:

25-27 Darling Street  
MITCHELL ACT 2911

**17. Financial Instruments**

**(i) Accounting Policies, Terms and Conditions**

The Union's accounting policies, including terms and conditions of each material class of financial asset and liability, both recognised and unrecognised at the balance date, are as follows:

	<b>Financial Instruments</b>	<b>Note Ref</b>	<b>Accounting Policy</b>	<b>Terms &amp; Conditions</b>
(i)	<u>Financial Assets</u>			
	Cash Assets	3	Cash at bank is carried at principal amounts. Interest is recognised as it is earned.	Cash at bank is at call at 0.05%.
	Receivables		Amounts receivable are carried at nominal amounts due. As stated in note 1(d), membership contributions are accounted for on a cash basis.	No interest is chargeable on late payment.
(ii)	<u>Financial Liabilities</u>			
	Payables	5	Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Union.	Trade liabilities are normally settled on 30 day term. No interest is payable.
	Non Interest Bearing Liabilities	6	Amounts payable to Federal Office and Victorian Branch are carried at nominal amounts due.	No interest is charged on amounts due.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL, PLUMBING AND ALLIED SERVICES UNION OF  
AUSTRALIA  
PLUMBING DIVISION - CANBERRA BRANCH**

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

**17. Financial Instruments (Cont'd)**

**(b) Interest Rate Risk**

The Union's exposure to interest rate risks and the effective interest rates of financial assets and liabilities, both recognised and unrecognised are as follows:

Financial Instruments	Floating Interest Rate		Fixed Interest Rate maturing in: 1 year or less		Fixed Interest Rate maturing in 2 year or more		Non-Interest Bearing		Total Carrying Amount as per Statement of Financial Position		Weighted Average Effective Interest Rate	
	2009 \$	2008 \$	2009 \$	2008 \$	2009 \$	2008 \$	2009 \$	2008 \$	2009 \$	2008 \$	2009 %	2008 %
(i) <u>Financial Assets</u>												
Cash Assets	19,577	10,949	-	-	-	-	-	-	19,577	10,949	0.05%	0.80%
Receivables	-	-	-	-	-	-	-	6,395	-	6,395	N/A	N/A
Total	19,577	10,949	-	-	-	-	-	6,395	19,577	17,344		
(ii) <u>Financial Liabilities</u>												
Payables	-	-	-	-	-	-	10,754	12,933	10,754	12,933	N/A	N/A
Non Interest Bearing Liabilities	-	-	-	-	-	-	128,952	105,211	128,952	105,211	N/A	N/A
Total	-	-	-	-	-	-	139,706	118,144	139,706	118,144		
Net	19,577	10,949	-	-	-	-	(139,706)	(111,749)	(120,129)	(100,800)		

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,  
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION - CANBERRA BRANCH**

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

**17 Financial Instruments (Cont'd)**

**(c) Credit Risk**

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial statements.

The organisation has no material credit risk exposure to a group of debtors under financial instruments entered into by the organisation.

**(d) Net Fair Values**

The net fair values of the Union's financial assets and financial liabilities are not expected to be significantly different from the class of asset and liability as disclosed above and recognised in the statement of financial position as at 31 March 2009.

**(e) Sensitivity Analysis**

The entity is not exposed to material market risk. No sensitivity analysis has been disclosed showing how the profit or loss and equity would have been affected by changes in the relevant variables as the amount is insignificant.

## INDEPENDENT AUDIT REPORT

To The Members of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia Plumbing Division – Canberra Branch

### Scope

#### The financial report and Committee of management responsibility

The financial report comprises the Certificate of Committee of Management, Income Statement, Balance Sheet, Statement of Recognised Income and Expense, Cash Flow Statement, Statement of Receipts and Payments for Recovery of Wages Activity and accompanying notes to the financial statements for the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia Plumbing Division - Canberra Branch for the year ended 31 March 2009 s set out on pages 2 to 18.

The Committee of Management are responsible for the preparation and true and fair presentation of the financial report in accordance with Australian Accounting Standards, the Reporting Guidelines of the Industrial Registrar and other mandatory financial reporting requirements in Australia. 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 conducted an independent audit in order to express an opinion to the members of the Canberra Branch. 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 judgment, 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 Australian Accounting Standards, the Reporting Guidelines of the Industrial Registrar and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the Union's financial position, and of their performance as represented by the results of their operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report; and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the members of the Committee of Management.

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.

### **Audit Opinion**

In our opinion, under section 257(5) of the RAO Schedule, the general purpose financial report is presented fairly in accordance with any of the following that apply in relation to the reporting unit:

- (a) the Australian Accounting Standards, and Australian Accounting interpretations;
- (b) in relation to recovery of wages activity;
  - (i) that the scope of the audit encompassed recovery of wages activity;
  - (ii) that the financial statements and notes and recovery of wages activity financial report properly and fairly report all information required by the reporting guidelines of Industrial Registrar, including;
    - 1. any fees charged to or reimbursements of expenses claimed from members and others for recovery of wages activity; and
    - 2. any donations or other contributions deducted from recovered money; and
- (c) any other requirements imposed by these Reporting Guidelines or Part 3 of Chapter 8 of the RAO Schedule.



**UHY Haines Norton**  
**Chartered Accountants**



**R.H. Hutton**  
**Registered Company Auditor**

Dated this 22<sup>nd</sup> day of SEPTEMBER, 2009



**Communications, Electrical, Electronic,  
Energy, Information, Postal,  
Plumbing and Allied  
Services Union of Australia  
Plumbing Division – Canberra Branch**

**Concise Financial Report**

**For The Year Ended  
31 March 2009**



**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,  
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION - CANBERRA BRANCH**

**OPERATING REPORT  
For the year ended 31 March 2009**

**Principal activities**

The principal activities of the CEPU Canberra Branch during the financial year was to provide representation and support to our members. There were no significant changes to the principal activities during the year.

**Review of results**

The net result of operations for the year was a loss of \$26,643 (2008: Loss of \$28,701).

**Significant Changes in the State of Affairs**

In the opinion of the Members of the Committee of Management, there were no significant changes in the organisation's state of affairs during the financial year.

**Resignation of Members**

As per section 174 of the Workplace Relations Act 1996, a member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation.

**Number of Members**

As at 31 March 2009, the number of members of the organisation as recorded in the register of members was 259.

**Number of Employees**

As at 31 March 2009, the number of full time equivalent employees was 1.

**Committee of Management**


The Committee of Management current members are as follows:

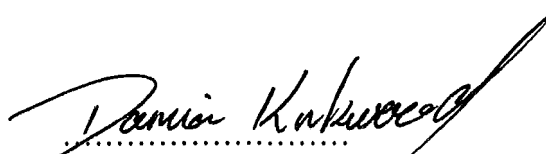
Brendan Morrison -President	Damian Kirkwood - Secretary
Glen Nichols	Mark Taylor
Ken Enslie	Frank Pritzler

**Future Developments**

In the opinion of the Committee of Management, there is not likely to be any future development that will materially affect the Union's operations in subsequent years.

Signed in accordance with a resolution of the Committee of Management,

  
.....  
B Morrison

  
.....  
D Kirkwood

Dated this 16 day of September, 2009

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,  
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION - CANBERRA BRANCH**

**CERTIFICATE OF COMMITTEE OF MANAGEMENT**

The Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Plumbing Division - Canberra Branch passed the following resolution in relation to the general purpose financial report of the reporting unit for the financial year ended 31 March 2009:

The Committee of Management declares in relation to the general purpose financial report that in its opinion:

- (a) the financial statements and notes comply with the Reporting Guidelines of the Industrial Registrar;
- (b) 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;
- (c) 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;
- (d) during the financial year to which the general purpose financial report relates and since the end of that year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned;
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned;
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations;
  - (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) there have been no orders for inspection of financial records made by the Commission under section 273 of the RAO Schedule during the period.
- (e) in relation to recovery of wages activity:
  - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
  - (ii) the committee of management caused the auditor to include in the scope of the audit required under section 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
  - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,  
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PLUMBING DIVISION - CANBERRA BRANCH**

- (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursed of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and
- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For the Committee of Management:

*Brandon R. Morrison*  
.....  
B Morrison

*Dominic Kirkwood*  
.....  
D Kirkwood

Dated this *16* day of *September*, 2009

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,  
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION - CANBERRA BRANCH**

**INCOME STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
<b>INCOME</b>		
Members Contributions Received	80,148	77,476
Entrance Fees Received	727	710
Interest Received	33	50
Sundry Income	7,222	1,590
Federal Levy Received	1,757	2,961
State Levy Received	<u>1,045</u>	<u>1,727</u>
	<u>90,932</u>	<u>84,514</u>
<b>EXPENSES</b>		
Accountancy Fees	2,200	800
Audit Fees	3,350	2,550
Affiliation Fees	799	94
Bank Charges	427	522
Delegates Fees	-	80
Computer Services	136	-
Staff Special Function	200	-
Staff Training Expenses	-	-
Depreciation	284	516
Overnight & Travel Allowances	100	250
General Expenses	-	460
Motor Vehicle Expenses	6,420	5,808
Meal and Clothing Allowance	4,596	4,893
Printing, Postage & Stationery	155	175
Federal Levy Payable	1,757	2,961
Rent	2,790	3,044
Salaries	63,015	58,524
Superannuation Contributions	7,228	5,982
Staff Amenities	666	222
Subscriptions	40	(96)
Insurance	727	1,063
Travelling & Entertaining	535	634
Telephone Expenses	-	499
Work Cover	1,702	1,497
Redundancy ACIRT	4,160	4,160
Provision for Employee Benefits	7,977	10,800
Interest Paid	297	-
Fines and Penalties	-	30
	<u>109,561</u>	<u>105,468</u>
Per Capita Payable to Head Office	<u>8,014</u>	<u>7,747</u>
Total Expenses	<u>117,575</u>	<u>113,215</u>
Net Loss for Year	<u>(26,643)</u>	<u>(28,701)</u>

The accompanying notes form part of this concise financial report

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,  
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION - CANBERRA BRANCH**

**BALANCE SHEET  
AS AT 31 MARCH 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
<b>Current Assets</b>		
Cash and Cash Equivalent	19,577	10,949
Receivables	<u>-</u>	<u>6,395</u>
Total Current Assets	<u>19,577</u>	<u>17,344</u>
<b>Non Current Assets</b>		
Plant & Equipment	<u>578</u>	<u>862</u>
Total Non Current Assets	<u>578</u>	<u>862</u>
Total Assets	<u>20,155</u>	<u>18,206</u>
<b>Current Liabilities</b>		
Accounts Payable	10,036	13,161
Non Interest Bearing Liabilities	128,952	105,211
Provisions	<u>8,283</u>	<u>5,531</u>
Total Current Liabilities	<u>147,271</u>	<u>123,903</u>
<b>Non Current Liabilities</b>		
Provisions	<u>12,291</u>	<u>7,067</u>
Total Non Current Liabilities	<u>12,291</u>	<u>7,067</u>
Total Liabilities	<u>159,562</u>	<u>130,970</u>
Net Assets - Deficiency	<u>\$ (139,407)</u>	<u>\$ (112,764)</u>
<b>EQUITY</b>		
(Accumulated Deficits)/Retained Earnings	<u>(139,407)</u>	<u>(112,764)</u>
Total Equity	<u>\$ (139,407)</u>	<u>\$ (112,764)</u>

The accompanying notes form part of this concise financial report

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,  
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION - CANBERRA BRANCH**

**STATEMENT OF RECOGNISED INCOME AND EXPENSE  
FOR THE YEAR ENDED 31 MARCH 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
Net Income Recognised Directly in Equity	-	-
Loss for the Year	<u>(26,643)</u>	<u>(28,701)</u>
Total Recognised Income and Expense for the Year	<u>(26,643)</u>	<u>(28,701)</u>

The accompanying notes form part of this concise financial report

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,  
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION - CANBERRA BRANCH**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2009**

	<u>2009</u> Inflows/ (Outflows) \$	<u>2008</u> Inflows (Outflows) \$
<b>Cashflows from Operating Activities</b>		
Contributions & Entrance fees from Members	97,283	79,205
Interest Received	33	50
Federal Levies Collected	1,757	2,961
State Levy	1,045	1,727
Other income	-	18
Per Capita - Federal Office	(8,014)	(7,747)
Interest Paid	(297)	-
Payments to Suppliers & Employees	<u>(112,944)</u>	<u>(105,172)</u>
Net Cash Used in Operating Activities	<u>(21,137)</u>	<u>(28,958)</u>
<b>Cashflows from Investing Activities</b>		
Net Cash Provided by Investing Activities	<u>-</u>	<u>-</u>
<b>Cashflows from Financing Activities</b>		
Payment from/(to) Federal Office & Other Branches	<u>29,765</u>	<u>31,668</u>
Net Cash Provided by Financing Activities	<u>29,765</u>	<u>31,668</u>
<b>Net Increase in Cash and Cash Equivalents</b>	8,628	2,710
Cash and Cash Equivalents at Beginning of Year	<u>10,949</u>	<u>8,239</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$ 19,577</u>	<u>\$ 10,949</u>

The accompanying notes form part of this concise financial report

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,  
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION - CANBERRA BRANCH**

**Notes to the Concise Financial Report  
Year Ended 31 March 2009**

This concise report has been derived from the full financial report for the year ended 31 March 2009 and has been prepared in accordance with Australian Accounting Standard AASB1039: Concise Financial Reports. The full financial report and auditors report will be sent to members on request, free of charge. The Auditor's opinion on the general purpose financial statements did not contain any qualification or particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996 subsection 252 and 257(2).

The discussion and analysis is provided to assist members in understanding the concise financial report. The discussion is based on the full financial report.

The concise financial report cannot be expected to provide as full an understanding of the financial performance, financial position and financing and investing activities of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia (Plumbing Division - Canberra Branch) as the full financial report.

**Discussion and Analysis of Financial Statements**

**Income Statement**

Total income from ordinary activities was \$90,932 compared with \$84,514 in 2008. Expenses from ordinary activities amounted to \$109,561 compared to \$105,468 in 2008. The branch operated with one official since 2008. The net result is a loss of \$26,643 compared to a loss of \$28,701 in 2008.

**Balance sheet**

**Changes in the Composition of Assets**

Total assets in 2009 was \$20,155 compared to \$18,206 in prior year and total liabilities increased by \$28,592 to \$159,562. This resulted in a net asset deficiency of \$139,407 (2008: \$112,764).

**Statement of Recognised Income and Expense**

The total recognised income and expense for the year comprises of the net loss for the year of \$26,643 (2008: net loss of \$28,701).

**Cash Flow Statement**

The operating activities have resulted in a net cash outflow of \$21,137 compared with a net cash outflow of \$28,958 in 2008. Cash inflows from contributions and other revenue have increased by \$18,078 and payments to suppliers and employees have increased by \$7,772 to \$112,944. The Branch had a net cash inflow of \$29,765 in respect of payments received from other Branches.



**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,  
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION - CANBERRA BRANCH**

**Statement of Receipts and Payments for Recovery of Wages Activity**

The Union did not receive nor pay any amounts recovered from employers in respect of wages during the financial year (2008 -Nil).

**Information to be Provided to Members or Registrar**

In accordance with the requirements of the Workplace Relations Act 1996 Schedule 1B (ROA), 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 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 subsection (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 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

## INDEPENDENT AUDIT REPORT

**To the members of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing And Allied Services Union Of Australia - Plumbing Division - Canberra Branch**

### Scope

#### **The concise financial report and Committee of Management responsibility**

The concise financial report comprises the balance sheet at 31 March 2009, income statement, statement of recognised income and expense and cash flow statement for the year ended on that date, discussion and analysis of, and the committee of management declaration for the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Division - Canberra Branch.

The Branch's Committee of Management are responsible for the preparation and presentation of the financial report in accordance with Australian Accounting Standard AASB 1039: Concise Financial Reports and the Reporting Guidelines of the Industrial Registrar.

### Audit Approach

We conducted an independent audit of the concise financial report in order to express an opinion to the members of the Branch. 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 judgment, 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 also performed an independent audit of the full financial report of the Branch for the financial year ended 31 March 2009. Our audit report was signed on *22ND SEPTEMBER* 2009 and was not subject to any qualification.

In conducting our audit of the concise financial report, we performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with Australian Accounting Standard AASB 1039: Concise Financial Reports and the Reporting Guidelines of the Industrial Registrar.

We formed our audit opinion on the basis of these procedures, which included:

- testing that the information included in the concise financial report is consistent with the information in the full financial report, and
- examining, on a test basis, information to provide evidence supporting the amounts, discussion and analysis, and other disclosures in the concise financial report which were not directly derived from the full financial report.

When this audit report is included on a document containing the Committee of Managements' report, our procedures include reading the Committee of Management report to determine whether it contains any material inconsistencies with the financial report.

### **Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

### **Audit Opinion**

In our opinion, the concise financial report of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Division - Canberra Branch for the year ended 31 March 2009 complies with Australian Accounting Standard AASB1039: Concise Financial Reports.

*UHY Haines Norton*

**UHY Haines Norton**  
**Chartered Accountants**

*R.H. Hutton*

**R.H. Hutton**  
**Registered Company Auditor**

Dated this *22<sup>ND</sup>* day of *SEPTEMBER*, 2009



**Australian Government**  
**Australian Industrial Registry**

16 April 2009

Mr Damian Kirkwood  
Branch Secretary  
CEPU - Plumbing Division  
Australian Capital Territory Divisional Branch  
PO Box 126  
MITCHELL ACT 2911

Dear Mr Kirkwood

**Lodgement of Financial Documents for year ended 31 March 2009 [ FR2009/206]  
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 Australian Capital Territory 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>

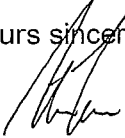
- Fact sheets – these fact sheets provide information regarding financial reporting:
  - Sheet 6 – Accounting, Auditing and Reporting Obligations;
  - Sheet 7 – Information Needs of Members;
  - Sheet 8 – Financial Reporting Process and Time Limits;
  - Sheet 9 – Diagrammatic Summary of Financial Reporting 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](mailto: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](mailto:stephen.teece@airc.gov.au).

Yours sincerely,



Steve Teece  
Statutory Services Branch

**TIMELINE/ PLANNER**

Financial reporting period ending:	/ /
------------------------------------	-----

Prepare financial statements and Operating Report.
--

(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(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	/ /
---	-----

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: • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report.	/ /
---	-----

(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,  
  
or  
  
(b) in any other case including where the report is presented to a Committee of Management meeting\*, the report must be provided to members within 5 months of end of financial year.

Present full report to:	
(a) General Meeting of Members - s266 (1),(2); OR	/ /
(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 <sup>++</sup> – 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.