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|--|---------------------------------------|--------------|--------------|
| TO | Mr Earl Setches- Divisional Secretary | | |
| Organisation | CEPU Plumbing Division | | |
| Fax Number | 03 9663 7516 | Phone Number | |
| FROM | Peter McKerrow | | |
| Email | | | |
| Location | | | |
| Fax Number | | Phone Number | 02 8374 6666 |
| No of Pages (including cover) | | Date | 26/08/2005 |
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MESSAGE:

Dear Mr Setches

I have asked your office to pass on a message to call me. It might help if I attach some correspondence which sets out the matter I wish to draw to your attention – that is, whether the rules of the Division and its Branches allow the presentation of financial reports to committees of management instead of general meetings of members.

As Branches are probably in the last stages of their financial reporting process for 31 March 2005 financial year, this issue may become relevant when they decide how they intend to present the documents.

I have attached a copy of my letter of 1 April 2005 in relation to the Division's 30 June 2004 financial return and a copy of the letter (without attachments) which will be posted to you today concerning the 30 June 2005 financial return of the Division.

Please give me a call when you are free.

Regards


Peter McKerrow

Australian Industrial Registry



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: FR2005/507-[128V-PLU]

Mr Earl Setches
Divisional Secretary
Communications, Electrical, Electronic, Energy,
Information, Postal, Plumbing and Allied Services
Union of Australia-Plumbing Division
2nd Floor
52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Mr Setches

Financial Return - year ending 30 June, 2005

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

Attached to this letter are sample forms and checklists to help you prepare and lodge your documents in time. We recommend you give a copy of this letter to the accountant or auditor preparing your accounts and the audit report.

We are happy to comment on any draft documents you or your accountant/auditor prepare before they are finalised.

Review of last year's financial return

We suggest you review any correspondence you received from us about last year's return. If we referred to any deficiencies or omissions, please take them into account in preparing this year's documents. In your return lodged on 8 March 2005, we identified the following issues;

- Presentation of full report to general meeting of members – in the absence of rule consistent with s266(3), the Division must present the full report to a general meeting of its members – it is open to the Division to alter its rules to provide for the matters referred to in s266(3) but to date no notice of any alteration has been lodged in the Registry
- Notice under s272(5) – please ensure this is included with the GPFR and any concise report – a copy is at Attachment E

Legislation

This letter can only summarise the legislation. We strongly recommend your organisation and your accountant/auditor get a copy and refer to it when preparing your return. This is what you will need and where to find it:

- The *Registration and Accountability of Organisations Schedule* (Schedule 1B to the *Workplace Relations Act 1996*). We will call this the “RAO Schedule¹”. It is a part (or “schedule”) of the Act but is numbered separately from rest of the Act. *Part 3 – Accounts and audit* of the RAO Schedule contains legislation on financial returns.
- The *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003* – “the RAO Regulations”.
- the *Reporting Guidelines* issued by the Industrial Registrar – “the Guidelines”.

You can find the RAO Schedule and RAO Regulations under “Procedures and Legislation”, and the Guidelines under “Organisations”, on our website at www.airc.gov.au. You can also view and download full versions of the Act including the RAO Schedule and RAO Regulations from Comlaw at www.comlaw.gov.au.

Timeline Planner and Checklist

The RAO Schedule includes strict timelines for various steps in the reporting process. It is in the interest of your organisation and its officers to know these time limits. Failure to comply with statutory time limits may attract a civil penalty.

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Guidelines.

In the following section we describe some of the documents your reporting unit² must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor’s Report, comprise the reporting unit’s financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar’s Reporting *Guidelines*. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar’s Reporting *Guidelines* under section 255; and

¹ References in this letter are to the RAO Schedule unless otherwise stated

² “Reporting Unit” is the term RAO uses to describe a body which has to prepare a financial return. If an organisation is divided into branches, each branch is a “reporting unit”.

Committee of Management Statement as required by the Guidelines (a sample Statement is at *Attachment C*)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information. The contents of the operating report are set out in s254 of the RAO Schedule and regulation 159 of the RAO Regulations.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the "first meeting". At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a *Committee of Management Statement*.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

The Full Report

Your reporting unit must provide free of charge to its members a copy of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report".

A Concise Report

Under certain circumstances, your reporting unit can provide members a more limited *concise report*. If your committee of management resolves to prepare a concise report, you must ensure the contents and format of the report are consistent with the RAO Schedule and RAO Regulations.

Providing the reports to members

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report on a website on the Internet dependent on:

- the extent of the accessibility of the members of the reporting unit to the Internet; and
- that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

- both financial and unfinancial members should be able to access the report if published on the website

When does the report have to be provided to members?

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full or any concise report to members, the full report must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held to consider the report (see s266(3)), you may present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote the **Ref: FR number** at top left of the front page of this letter.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certificate is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Reduced Reporting Requirements

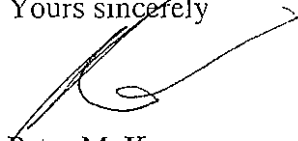
If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. If the annual income of a reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association, the Industrial Registrar may grant a certificate reducing the reporting requirements.

If you think you might qualify for "reduced reporting", please contact us for more information and how to make an application for a certificate.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at riasydney@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries.

Yours sincerely



Peter McKerrow
for Deputy Industrial Registrar

26 August 2005

Attachment B

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

| No | Document | ✓ |
|----------|---|---|
| 1 | General Purpose Financial Report | |
| | Does the report contain a Profit and Loss Statement? | |
| | Does the report contain a Balance Sheet? | |
| | Does the report contain a Statement of Cash Flows? | |
| | Does the report contain notes to the financial statements as required by AAS and the reporting guidelines? | |
| | Does the report contain all other information required by the reporting guidelines? | |
| 2 | Committee of Management Statement | |
| | Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO? | |
| | Is the statement dated? | |
| | Is the statement in accordance with a resolution of the committee? | |
| | Does the statement specify the date of the resolution? | |
| | Does the statement contain declarations required by the reporting guidelines? | |
| 3 | Auditor's Report | |
| | Is the Report dated and signed by the auditor? | |
| | Is the name of the auditor clear? | |
| | Are the qualifications of the auditor on the report? | |
| | Has the auditor expressed an opinion on all matters required? | |
| 4 | Operating Report | |
| | Is the report signed and dated? | |
| | Does the report provide the number of members? | |
| | Does the report provide the number of employees? | |
| | Does the report contain a review of principal activities? | |
| | Does the report give details of significant changes? | |
| | Does the report give details of right of members to resign? | |
| | Does the report give details of superannuation trustees? | |
| | Does the report give details of membership of the committee of management? | |
| 5 | Concise report* | |
| 6 | Certificate of Secretary or other Authorised Officer | |
| | Is the certificate signed and dated? | |
| | Is the signatory the secretary or another officer authorised to sign the certificate? | |
| | Is the date that the report was provided to members stated? | |
| | Is the date of the Second Meeting at which the report was presented stated? | |
| | Does the certificate state that the documents are copies of those provided to members? | |
| | Does the certificate state that the documents are copies of those presented to the Second Meeting? | |

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee of Management Statement

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR 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; and
 - (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; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) 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
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: *[name of designated officer per section 243 of the RAO Schedule]*

Title of Office held:

Signature:

Date:

* Where compliance or full compliance has not been attained - set out details of non compliance instead.

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*

Attachment E

NOTICE REQUIRED BY s272(5) of the RAO Schedule

Your reporting unit must include the text of the Notice below in the Notes to the General Purpose Financial Report and in any Concise Report it prepares.

Information to be provided to members or Registrar

- (1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

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FACSIMILE

| | | | |
|--|---------------------------------------|--------------|--------------|
| TO | Mr Earl Setches- Divisional Secretary | | |
| Organisation | CEPU Plumbing Division | | |
| Fax Number | 03 9663 7516 | Phone Number | |
| FROM | Peter McKerrow | | |
| Email | | | |
| Location | | | |
| Fax Number | | Phone Number | 02 6374 6566 |
| No of Pages (including cover) | | Date | 28/08/2005 |
| Please notify sender if not all pages were received. | | Time | 10:57 AM |

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MESSAGE:

Dear Mr Setches

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As Branches are probably in the last stages of their financial reporting process for 31 March 2005 financial year, this issue may become relevant when they decide how they intend to present the documents.

I have attached a copy of my letter of 1 April 2005 in relation to the Division's 30 June 2004 financial return and a copy of the letter (without attachments) which will be posted to you today concerning the 30 June 2005 financial return of the Division.

Please give me a call when you are free.

Regards

Peter McKerrow

Australian Industrial Registry

Total Pages Scanned : 7

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| RA: Receive Again | EN: Engaged | RS: Relay Send | PW: Print Wait |
| RB: Relay Broadcast | RV: Remote Service | SA: Send Again | TM: Terminated |
| RQ: Relay Request | DR: Document Remove | | |



CEPU PLUMBING DIVISION
Communications, Electrical
and Plumbing Union

FEDERAL OFFICE

Earl Setches

Federal Secretary
2nd Floor, 52 Victoria St
Carlton South, Vic. 3053
Ph. (03) 9662-3388
Fx. (03) 9663-2613

Deputy Industrial Registrar
Research, Information, Advice Branch
Australian Industrial Registry
GPO Box 1994S
MELBOURNE Vic 3001

Our Ref: JC:
Email: justin@plumbersvic.cepu.asn.au
Your Ref:

13 October 2005

BY FAX: 03-9655 0401

Attn: DIR Terrence Nassios

Dear Sir,

Re: Schedule 1B, clause 265 – Copies of full report or concise report to be provided to members.

The Union is writing in regard to the reports for the financial year 2004-2005. The Union requests an extension of time for the presentation of the copies of the Union reports required by clause 265(1) of schedule 1b. The Union requests that the Industrial Registry extends the time for filing the reports to 31 December 2005.

If you have any further questions please contact Justin Cooney at this office.

Yours faithfully

Earl Setches

Earl Setches
CEPU-Plumbing Division Secretary





Australian Government
Australian Industrial Registry

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

Mr Earl Setches
Divisional Secretary, Plumbing Division,
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and
Allied Services Union of Australia
2nd Floor, 52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Mr Setches

**Re: Application for Extension of Time to Provide Copies of Financial Reports –
Plumbing Division, CEPU (FR2005/507)**

I refer to your letter dated 13 October 2005 requesting an extension of time under section 265 of the RAO Schedule.

Before granting an extension of time I need to know whether the Branch intends to present the financial reports to a meeting of the Committee of Management or to a general meeting of the Branch members, as this determines the type and period of extension which can be granted.

Please advise in writing at your earliest convenience. If you wish to discuss this in the meantime please do not hesitate to contact Steve Teece on (02) 8374 6516.

Yours sincerely

A handwritten signature in cursive script that reads 'Barry Jenkins'.

Barry Jenkins
Deputy Industrial Registrar

21 October 2005



CEPU PLUMBING DIVISION
Communications, Electrical
and Plumbing Union

FEDERAL OFFICE
Earl Setches
Federal Secretary
2nd Floor, 52 Victoria St
Carlton South, Vic. 3053
Ph. (03) 9662-3388
Fx. (03) 9663-2613

Deputy Industrial Registrar
Attn.: Mr B Jenkins / Hon. Steven Teece
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

Our Ref: JC:
Email: justin@plumbersvic.ccpu.asn.au
Your Ref:

8 November 2005

Fax: 02-9380 6990

Dear Sir,

Re: Application for Extension of Time to Provide Copies of Financial Reports – Plumbing Division, CEPU (FR2005/507).

The Union refers to your letter of 21st October 2005. The Branch intends to present the report to the Committee of Management and to include the report in the December newsletter that is mailed out to all members at their home addresses.

If you have any queries could you please contact Justin Cooney at this office.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Justin Cooney'.

Justin Cooney
Industrial Officer





Australian Government

Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Earl Setches
Divisional Secretary, Plumbing Division
CEPU
2nd Floor, 52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Mr Setches

Application for Extension of Time - Financial Return - year ended 30 June 2005 (FR2005/507)

I refer to your application of 13 October 2005 and subsequent correspondence. I note the Division has confirmed by letter dated 8 November 2005 that it intends to present its financial report to the committee of management after provision to members.

I am prepared to grant the Division an extension of time in which to provide copies to the members, but since I wrote to you, my attention has been drawn to the fact that under the existing rules of the Plumbing Division there does not seem to be any provision for 5% or less of members to call or petition a meeting to consider the general purpose financial and other financial reports and statements ('a 5% rule').

Under s266, this means that the Division will *not* be able to fulfil its obligations by presenting the documents to a meeting of the Committee of Management after providing the members with copies. In other words, the Division is going to have to arrange a general meeting of members (or a series of meetings) at which the financial reports and statements for the Division must be presented.

Moreover, with the extension I am granting, the general meeting or meetings must take place by 31 January 2006.

Under s265(5), I extend by one month the period specified in s265(5)(a) for the Branch to provide the report to members, that is, effectively, until 10 January 2006 (which is the latest date allowed under the RAO Schedule).

Yours sincerely,

A handwritten signature in cursive script, appearing to read "Barry Jenkins".

Barry Jenkins
Deputy Industrial Registrar

23 November 2005



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: FR2005/507 -[128V-PLU]

Mr Earl Setches
Divisional Secretary
CEPU Plumbing Division
2nd Floor, 52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Mr Setches

Re: CEPU - Plumbing Division, Divisional Office - Outstanding Financial Documents - *Workplace Relations Act 1996*

The Accounts and Audit Part of Schedule 1B of the *Workplace Relations Act 1996* requires, as a general rule, that the audited financial statements of a reporting unit of a registered organisation, be lodged in the Industrial Registry within 6 months and 14 days from the end of its financial year.

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 30 June, 2005. For details of these provisions and organisations' financial reporting obligations please refer to the Registry's earlier correspondence.

In particular there is no record of lodgement of copies of:

- the general purpose financial report;
- the auditor's report; or
- the operating report.

These three reports are referred to as the "full report".

Section 268 of the RAO Schedule¹ requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **14 January, 2006.**

Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation whose conduct contravened the civil penalty provision.

I also draw your attention to the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out the general duties of officers and employees of organisations and their branches in relation to financial management.

In the absence of lodgement of a copy of the full report, I request you state in writing by **20 February, 2006:**

- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report
- whether the committee of management has prepared the operating report

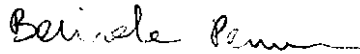
¹ Schedule 1B of the Workplace Relations Act 1996

- whether the full report has been provided to members, and if so, when
- whether the full report provided to the members has been presented to a general or committee of management meeting, and if so, when
- when a copy of the full report will be lodged in the Industrial Registry.

The full report when lodged must be accompanied by a certificate of the secretary or other authorised officer that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

If you wish to discuss this letter, please contact me on (02) 8374 6618. In reply please quote: **FR2005/507**.

Yours sincerely



Belinda Penna

E-mail: belinda.penna@air.gov.au

27 January, 2006

PENNA, Belinda

From: PENNA, Belinda
Sent: Monday, 3 April 2006 9:28 AM
To: 'robyn@plumbersvic.cepu.asn.au'
Subject: Financial Statements and Accounts for the Plumbing Division Office for the year ending 30 June 2005

Dear Robyn,

I am writing to you about the Financial Statements and Accounts for the Plumbing Division, Divisional Office for the year ending 30 June 2005.

I note that an extension of time to supply the documents to the members was granted until 10 January 2006. Could you please advise when lodgement of the financial documents can be expected in the Registry?

Regards

Belinda Penna
NSW Registry RICA Team
Australian Industrial Registry
belinda.penna@air.gov.au
(02) 8374 6618

PENNA, Belinda

From: PENNA, Belinda
Sent: Wednesday, 12 July 2006 10:41 AM
To: 'robyn@plumbersvic.cepu.asn.au'
Subject: Financial Statements and Accounts for the Plumbing Division, Federal office for the year ending 30 June 2005

Dear Robyn,

I am writing you to enquire about the outstanding financial statements and accounts for the Plumbing Division, Federal office for the year ending 30 June 2005. When I last spoke to you on the 3 May 2006, you advised me that you expected to lodge the financial documents soon.

Could you please give me some indication as to when they are likely to be lodged, as they are now substantially overdue.

Your sincerely

Belinda Penna
NSW Registry Team
Australian Industrial Registry
belinda.penna@air.gov.au
(02) 8374 6618



Australian Government
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Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
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Email: sydney@air.gov.au

Mr Earl Setches
Federal Secretary
CEPU Plumbing Division
2nd Floor, 52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Mr Setches

**Re: Outstanding Financial Return for the CEPU Plumbing Division, Divisional Office
for the year ending 30 June 2005 (FR2005/507)**

I refer to the previous correspondence from the Registry in relation to the abovementioned outstanding Financial Return for the year ending 30 June 2005.

I note that officers of the Registry have initiated contact with the Finance Manager, Ms Robyn Wilson on a number of occasions concerning this return. The return is now substantially overdue.

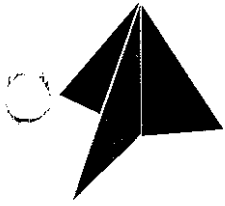
Would you please advise me in writing by **Friday 11th August 2006** when you anticipate that this return will be lodged in the Registry.

Yours sincerely

A handwritten signature in black ink that reads "Barry Jenkins".

Barry Jenkins
Deputy Industrial Registrar

27 July 2006



CEPU PLUMBING DIVISION
Communications, Electrical and Plumbing Union

FEDERAL OFFICE

EARL SETCHES
Federal Secretary

~~██████████~~
~~██████████~~


52 Victoria St
Carlton South 3053

Ph: 03 9662 1400
Fax: 03 9663 7516

SECRETARY'S CERTIFICATE

I, Earl Setches, being the Federal Secretary of the CEPU Plumbing Division, certify:

- that the documents lodged herewith are copies of the full (and concise report) for the year ended 30th June 2005 referred to in s268 of the RAO Schedule; and
- that the concise report was provided to members on our website on and from 5th September 05; and
- that the full and concise reports were subsequently presented to a General Meeting of Members in Victoria on 29th November 2005, Tasmania on 7th December 2005, in Queensland on 28th Feb 2006, in ACT (after two attempts where advertisements were placed in the paper for a Meeting of Members and failed to get a quorum, that the full (and concise) reports were subsequently presented to a Committee of Management Meeting on 5th April 2006: in accordance with s266 of the RAO schedule.


Earl Setches
Federal Secretary
31st July 06



**Communications, Electrical,
Electronic, Energy, Information, Postal,
Plumbing & Allied Services
Union of Australia
Plumbing Division - National Office**

Concise Financial Report

For The Year Ended

30 June 2005



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

**OPERATING REPORT
For the year ended 30 June 2005**

Principal activities

The principal activities of the National Office 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 twelve months was a profit of \$70,529 (2004: \$137,954).

Significant Changes in the State of Affairs

In the opinion of the Members of the National Executive, 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 30 June 2005, the number of financial members of the organisation was 13,576 (2004: 15,181).

Number of Employees

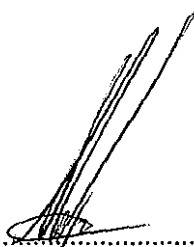
As at 30 June 2005, the number of full time equivalent employees was nil (2004: 1).

Executive Members

| | |
|------------|--------------|
| E Setches | J Gullestrup |
| G Jacobsen | S McCarney |
| A Murphy | N Ottobre |

Signed in accordance with a resolution of the National Executive.


.....
EARL SETCHES


.....
GARY JACOBSEN

Dated this 18 day of November, 2005

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2005**

| | <u>2005</u> | <u>2004</u> |
|--|------------------|-------------------|
| | \$ | \$ |
| Income from Ordinary Activities | | |
| Per Capita Contributions | 397,970 | 374,090 |
| Other Contributions | 68,989 | 104,535 |
| Interest Received | 876 | 695 |
| Other Income | - | 582 |
| | <u>467,835</u> | <u>479,902</u> |
| Expenses from Ordinary Activities | | |
| General Secretary Expense Allowance | 10,000 | 10,078 |
| Salaries - Office Staff | 25,031 | 23,722 |
| Overnight, Tea Money and Other Allowances | 10,128 | - |
| Air Fares & Accomodation | 55,839 | 54,029 |
| Affiliation Fees | 20,809 | 21,647 |
| Advertising Expenses | 4,555 | - |
| Audit Fees & Other Services | 9,150 | 6,775 |
| Bank Charges | 314 | 199 |
| Computer Expenses | - | 68 |
| Interest | 24 | 16 |
| Federal Council & Executive Conferences & Travel | 1,020 | 1,740 |
| Depreciation | 3,543 | 4,062 |
| Debts Written Off | 31,970 | 11,633 |
| Donations | 37,000 | - |
| Campaigns Expenses | 45,637 | - |
| Work Cover Premium | 2,237 | 377 |
| Legal Expenses | - | 2,271 |
| Postage & Freights | 326 | - |
| Printing & Stationery | 1,054 | 316 |
| Provision for Long Service Leave | (13,230) | (7,692) |
| Provision for Doubtful Debts | 65,180 | 70,969 |
| Subscriptions | 202 | 1,440 |
| Sundry Expenses | 11,763 | 2,814 |
| Superannuation | 7,106 | 1,192 |
| Payroll & Fringe Benefit Tax | 1,298 | 3,286 |
| Vehicle Hire Expenses | 2,164 | 542 |
| | <u>333,120</u> | <u>209,484</u> |
| Surplus from Ordinary Activities | \$ 134,715 | \$ 270,418 |
| Assets Transferred to Branches | \$ 64,186 | \$ 132,464 |
| Net Surplus | <u>\$ 70,529</u> | <u>\$ 137,954</u> |

The statement of financial performance is to be read in conjunction with the attached notes.

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2005**

| | <u>2005</u> | <u>2004</u> |
|----------------------------------|-------------------|-------------------|
| | \$ | \$ |
| CURRENT ASSETS | | |
| Cash Assets | 28,281 | 50,478 |
| Receivables | 641,569 | 640,218 |
| Other Assets | <u>7,009</u> | <u>-</u> |
| TOTAL CURRENT ASSETS | <u>676,859</u> | <u>690,696</u> |
| NON CURRENT ASSETS | | |
| Plant and Equipment | <u>10,589</u> | <u>14,132</u> |
| | - | - |
| TOTAL NON CURRENT ASSETS | <u>10,589</u> | <u>14,132</u> |
| TOTAL ASSETS | <u>687,448</u> | <u>704,828</u> |
| CURRENT LIABILITIES | | |
| Payables | 14,301 | 32,150 |
| Provisions | <u>6,642</u> | <u>56,855</u> |
| TOTAL CURRENT LIABILITIES | <u>20,943</u> | <u>89,005</u> |
| NON CURRENT LIABILITIES | | |
| Provisions | <u>41,858</u> | <u>61,705</u> |
| TOTAL LIABILITES | <u>62,801</u> | <u>150,710</u> |
| NET ASSETS | <u>\$ 624,647</u> | <u>\$ 554,118</u> |
| EQUITY | | |
| General Fund | <u>624,647</u> | <u>554,118</u> |
| TOTAL EQUITY | <u>\$ 624,647</u> | <u>\$ 554,118</u> |

The statement of financial position is to be read in conjunction with the attached notes.

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2005**

| | <u>2005</u> Inflows/ (Outflows) \$ | <u>2004</u> Inflows/ (Outflows) \$ |
|--|---|---|
| Cash Flows from Operating Activities | | |
| Per Capita Contributions | 350,023 | 238,761 |
| Other Contributions | 68,989 | 104,535 |
| Interest Received | 876 | 695 |
| Other | - | 4,045 |
| Payments to Suppliers and Employees | (432,085) | (329,896) |
| Interest paid | - | (16) |
| Net Cash (Used in) Provided by Operating Activities | <u>(12,197)</u> | <u>18,124</u> |
| Cash Flows from Investing Activities | | |
| Payment for purchase of Plant & Equipment | - | (1,854) |
| Net Cash Used in Investing Activities | <u>-</u> | <u>(1,854)</u> |
| Cash Flows from Financing Activities | | |
| Loan Repayments to State Branch | (10,000) | - |
| Net Cash Used in Financing Activities | <u>(10,000)</u> | <u>-</u> |
| Net (Decrease)/Increase in Cash Held | (22,197) | 16,270 |
| Cash at Beginning of Year | <u>50,478</u> | <u>34,208</u> |
| Cash at End of Year | <u>\$ 28,281</u> | <u>\$ 50,478</u> |

The statement of cashflows is to be read in conjunction with the attached notes.

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

Notes to the Concise Financial Report

This concise report has been derived from the full financial report for the year ended 30 June 2005 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 - National Office) as the full financial report.

Discussion and Analysis of Financial Statements

Statement of Financial Performance

Revenue from ordinary activities decreased by 2.5% to \$467,835. This was mainly due to a decrease in other contributions from branches. Expenses from ordinary activities increased from \$209,484 to \$333,120 and included donations and campaign expenses of \$82,637 and debts written off \$31,970. The surplus from ordinary activities was \$134,715 compared to \$270,418 in 2004. During this financial year, assets to the value of \$64,186 (2004 - \$132,464) were transferred to branches and were expensed in the statement of financial performance, leaving a net surplus after ordinary activities of \$70,529 (2004 - \$137,954).

**Statement of Financial Position
Changes in Assets**

Net assets of the National Office increased by 13% and were due to a decrease in employee benefits payable of \$87,909.

Changes in Liabilities

Liabilities decreased by 24% to \$148,821 due to payment of employee entitlements and decrease in the provision for employee benefits at year end.

Statement of Cash Flows

Net cash inflows from operating activities decreased substantially as a result of employee benefits of \$64,048 being paid and an increase in receivables of \$147,847 during the year.

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

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 the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Division - National Office

Scope

The concise financial report and Divisional Council's responsibility

The concise financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, discussion and analysis of, and the Divisional Council declaration for the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Division - National Office for the year ended 30 June 2005.

The National Executive is 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 National Office for the financial year ended 30 June 2005. Our audit report was signed on 23 November 2005 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.

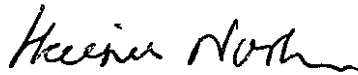
When this audit report is included on a document containing the Divisional Council's report, our procedures include reading the National Executive's report to determine whether it contains any material inconsistencies with the financial report.

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 - National Office for the year ended 30 June 2005 complies with Australian Accounting Standard AASB1039: Concise Financial Reports.



Haines Norton
Chartered Accountants



R.H. Hutton
Registered Company Auditor

Dated this *23RD* day of *NOVEMBER*, 2005

**Communications, Electrical,
Electronic, Energy, Information, Postal,
Plumbing & Allied Services
Union of Australia
Plumbing Division - National Office**

Financial Report

For The Year Ended

30 June 2005

COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION - NATIONAL OFFICE

OPERATING REPORT

For the year ended 30 June 2005

Principal activities

The principal activities of the National Office 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 twelve months was a profit of \$70,529 (2004: \$137,954).

Significant Changes in the State of Affairs

In the opinion of the Members of the National Executive, 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 30 June 2005, the number of financial members of the organisation was 13,576 (2004: 15,181).

Number of Employees

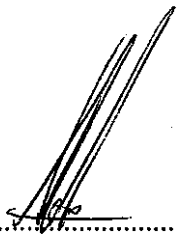
As at 30 June 2005, the number of full time equivalent employees was nil (2004: 1).

Executive Members

| | |
|------------|--------------|
| E Setches | J Gullestrup |
| G Jacobsen | S McCarney |
| A Murphy | N Ottobre |

Signed in accordance with a resolution of the National Executive.

Earl Setches
.....
EARL SETCHES


.....
GARY JACOBSEN

Dated this 18 day of November, 2005

COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION - NATIONAL OFFICE

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2005

| | Note | <u>2005</u> \$ | <u>2004</u> \$ |
|----------------------------------|-------|-------------------|-------------------|
| CURRENT ASSETS | | | |
| Cash Assets | 4 | 28,281 | 50,478 |
| Receivables | 5 | 641,569 | 640,218 |
| Other Assets | | <u>7,009</u> | <u>-</u> |
| TOTAL CURRENT ASSETS | | <u>676,859</u> | <u>690,696</u> |
| NON CURRENT ASSETS | | | |
| Plant and Equipment | 6 | <u>10,589</u> | <u>14,132</u> |
| TOTAL NON CURRENT ASSETS | | <u>10,589</u> | <u>14,132</u> |
| TOTAL ASSETS | | <u>687,448</u> | <u>704,828</u> |
| CURRENT LIABILITIES | | | |
| Payables | 7 | 14,301 | 32,150 |
| Provisions | 9 (a) | <u>6,642</u> | <u>56,855</u> |
| TOTAL CURRENT LIABILITIES | | <u>20,943</u> | <u>89,005</u> |
| NON CURRENT LIABILITIES | | | |
| Provisions | 9 (b) | <u>41,858</u> | <u>61,705</u> |
| TOTAL LIABILITES | | <u>62,801</u> | <u>150,710</u> |
| NET ASSETS | | <u>\$ 624,647</u> | <u>\$ 554,118</u> |
| EQUITY | | | |
| General Fund | 15 | <u>624,647</u> | <u>554,118</u> |
| TOTAL EQUITY | | <u>\$ 624,647</u> | <u>\$ 554,118</u> |

COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION - NATIONAL OFFICE

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2005

| | Note | <u>2005</u> \$ | <u>2004</u> \$ |
|--|----------|-------------------|-------------------|
| Income from Ordinary Activities | | | |
| Per Capita Contributions | 10e (i) | 397,970 | 374,090 |
| Other Contributions | 10e (ii) | 68,989 | 104,535 |
| Interest Received | | 876 | 695 |
| Other Income | | - | 582 |
| | | <u>467,835</u> | <u>479,902</u> |
| Expenses from Ordinary Activities | | | |
| General Secretary Expense Allowance | | 10,000 | 10,078 |
| Salaries - Office Staff | | 25,031 | 23,722 |
| Overnight, Tea Money and Other Allowances | | 10,128 | - |
| Air Fares & Accomodation | | 55,839 | 54,029 |
| Affiliation Fees | | 20,809 | 21,647 |
| Advertising Expenses | | 4,555 | - |
| Audit Fees & Other Services | 11 | 9,150 | 6,775 |
| Bank Charges | | 314 | 199 |
| Computer Expenses | | - | 68 |
| Interest | | 24 | 16 |
| Federal Council & Executive Conferences & Travel | | 1,020 | 1,740 |
| Depreciation | | 3,543 | 4,062 |
| Debts Written Off | 10e (v) | 31,970 | 11,633 |
| Donations | 13 | 37,000 | - |
| Campaigns Expenses | 14 | 45,637 | - |
| Work Cover Premium | | 2,237 | 377 |
| Legal Expenses | | - | 2,271 |
| Postage & Freights | | 326 | - |
| Printing & Stationery | | 1,054 | 316 |
| Provision for Long Service Leave | | (13,230) | (7,692) |
| Provision for Doubtful Debts | | 65,180 | 70,969 |
| Subscriptions | | 202 | 1,440 |
| Sundry Expenses | | 11,763 | 2,814 |
| Superannuation | | 7,106 | 1,192 |
| Payroll & Fringe Benefit Tax | | 1,298 | 3,286 |
| Vehicle Hire Expenses | | 2,164 | 542 |
| | | <u>333,120</u> | <u>209,484</u> |
| Surplus from Ordinary Activities | | \$ 134,715 | \$ 270,418 |
| Assets Transferred to Branches | 10e (iv) | \$ 64,186 | \$ 132,464 |
| Net Surplus | 15 | <u>\$ 70,529</u> | <u>\$ 137,954</u> |

The accompanying notes form part of these financial statements.

COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION - NATIONAL OFFICE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2005

| | Note | <u>2005</u> Inflows (Outflows) \$ | <u>2004</u> Inflows (Outflows) \$ |
|--|--------|--|--|
| Cash Flows from Operating Activities | | | |
| Per Capita Contributions | | 350,023 | 238,761 |
| Other Contributions | | 68,989 | 104,535 |
| Interest Received | | 876 | 695 |
| Other | | - | 4,045 |
| Payments to Suppliers and Employees | | (432,085) | (329,896) |
| Interest paid | | <u>-</u> | <u>(16)</u> |
| Net Cash (Used in)/Provided by Operating Activities | 10 (b) | <u>(12,197)</u> | <u>18,124</u> |
| Cash Flows from Investing Activities | | | |
| Payment for purchase of Plant & Equipment | | <u>-</u> | <u>(1,854)</u> |
| Net Cash Used in Investing Activities | | <u>-</u> | <u>(1,854)</u> |
| Cash Flows from Financing Activities | | | |
| Loan repayments to State Branch | | <u>(10,000)</u> | <u>-</u> |
| Net Cash Used in Financing Activities | | <u>(10,000)</u> | <u>-</u> |
| Net (Decrease)/Increase in Cash Held | | (22,197) | 16,270 |
| Cash at Beginning of Year | | <u>50,478</u> | <u>34,208</u> |
| Cash at End of Year | 10 (a) | <u>\$ 28,281</u> | <u>\$ 50,478</u> |

The accompanying notes form part of these financial statements.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION - NATIONAL OFFICE**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

1. Accounting Policies

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views, other authoritative pronouncements of the Australian Accounting Standards Board and the Workplace Relations Act 1996.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or current valuations of non-current assets.

Cost is based on the fair values of the consideration given in exchange for assets.

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

(a) Depreciation

Depreciation of fixed assets is calculated so as to write-off the assets over their estimated useful life to the Union.

The depreciation rates used for plant and equipment are 15% - 50% (2004 : 15% - 50%)

(b) Employee Benefits

Provisions for employee benefits in the form of long service leave, retiring allowance and annual leave have been made for the estimated accrued entitlement of employees on the basis of their terms of employment, and are in accordance with the rules of the Union and Accounting Standard AASB1028 "Employee Benefits". Employee benefits represent annual leave accrued by staff member to the 30 June 2004, and long service leave and retiring allowance accrued by Divisional officers up to 30 June 1999. From 1 July 1999, each Division has provided for the liability of benefits for their own officers. The provisions include associated on-cost.

Employee benefits expected to be settled within one year have been measured at their nominal amount. Benefits for future periods are recognised at the present value of the future payments.

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 the future reporting periods is not expected to be greater than the entitlements which are expected to accrue in those periods.

The number of staff employed at 30 June 2005 was nil.

(c) Income Tax

No provision for income tax is necessary as "Trade Unions" are exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.

(d) Revenue

Per Capita and other contributions income are recognised in the statement of financial performance on an accrual basis. Amounts recognised are calculated on contributions received by each branch.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Other revenue is recognised on an accrual basis.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION - NATIONAL OFFICE**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

(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) Bad and Doubtful Debts

Bad debts are written off when identified. If a provision for bad and doubtful debts has been recognised in relation to a debtor's account, write-offs for bad debts are made against the provision. If no provision for bad and doubtful debts has previously been recognised, write-offs for bad debts are recognised as expenses in the statement of financial performance.

2. 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.

3. Impact of Adoption of Australian Equivalents to International Financial Reporting Standards

The Union is preparing and managing the transition to Australian Equivalents to International Financial Reporting Standards (AIFRS) effective for the financial years commencing from 1 January 2005. The adoption of AIFRS will be reflected in the Union's financial statements for the year ending 30 June 2006. On first time adoption of AIFRS, comparatives for the financial year ended 30 June 2005 are required to be restated. The majority of AIFRS transitional adjustments will be made retrospectively against accumulated surplus at 1 July 2004.

The Union's management have assessed the significance of the expected changes and are preparing for their implementation. A committee is overseeing and managing the Union's transition to AIFRS. The impact of the alternative treatments and elections under AASB1: First Time Adoption of Australian Equivalents to International Financial Reporting Standards, has been considered where applicable.

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3. Impact of Adoption of Australian Equivalents to International Financial Reporting Standards (Cont)

Major changes identified to date that will be required to the Union's existing accounting policies include:

(i) Impairment of assets

AASB 136 : *Impairment of Assets*, requires assets to be assessed for indicators of impairment each year. This standard applies to all assets, other than inventories, financial assets and assets arising from construction contracts, regardless of whether they are measured on a cost or fair value basis. If indicators of impairment exist, the carrying value of an asset will need to be tested to ensure that the carrying value does not exceed its recoverable amount, which is the higher of its value-in-use and fair value less costs to sell. For not-for-profit entities, value-in-use of an asset is generally its depreciated replacement cost.

The actual effects of the transition to AIFRS may differ from the estimates disclosed due to:

- Changes in facts and circumstances
- Ongoing work being undertaken by AIFRS Committee
- Potential amendments to AIFRS and interpretations
- Emerging accepted practices in the interpretation and application of AIFRS and Urgent Issues Group (UIG) interpretations.

| | <u>2005</u> | <u>2004</u> |
|---------------------------------------|--------------------|--------------------|
| | \$ | \$ |
| 4. Cash Assets | | |
| Cash on Hand | 500 | 500 |
| Cash at Bank | <u>27,781</u> | <u>49,978</u> |
| | <u>\$ 28,281</u> | <u>\$ 50,478</u> |
| 5. Receivables | | |
| Advances & Per Capita due by Branches | 1,782,339 | 1,702,279 |
| Provision for Bad & Doubtful Debts | <u>(1,143,000)</u> | <u>(1,077,820)</u> |
| | 639,339 | 624,459 |
| GST Receivable | <u>2,230</u> | <u>15,759</u> |
| | <u>\$ 641,569</u> | <u>\$ 640,218</u> |

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FOR THE YEAR ENDED 30 JUNE 2005

| | <u>2005</u> | <u>2004</u> |
|---|------------------|-------------------|
| | \$ | \$ |
| 9. Provisions | | |
| (a) Current | | |
| Employee Benefits | <u>6,642</u> | <u>56,855</u> |
| (b) Non Current | | |
| Employee Benefits | <u>41,858</u> | <u>61,705</u> |
| | <u>48,500</u> | <u>118,560</u> |
| Provision for Long Service Leave in respect to: | | |
| Elected Officials | 29,093 | 26,801 |
| Provision for Retiring Allowance in respect to: | | |
| Elected Officials | <u>19,407</u> | <u>91,759</u> |
| | <u>\$ 48,500</u> | <u>\$ 118,560</u> |

10. Note to Statement of Cashflows

- (a) Reconciliation of Cash
For the purposes of the Statement of Cashflows, cash includes cash on hand and at bank. Cash at the end of the reporting period is reconciled to the related items in the balance sheet as follows:

| | | |
|--------------|------------------|------------------|
| Cash on Hand | 500 | 500 |
| Cash at Bank | <u>27,781</u> | <u>49,978</u> |
| | <u>\$ 28,281</u> | <u>\$ 50,478</u> |

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

| | | |
|--------------------------------------|----------|----------|
| Net Surplus | 70,529 | 137,954 |
| Depreciation | 3,543 | 4,062 |
| Provision for Employee Benefits | (70,060) | (64,048) |
| Provision for Bad and Doubtful Debts | 65,180 | 70,969 |

Changes in Assets and Liabilities

| | | |
|---|--------------------|------------------|
| (Decrease)/Increase in Trade Creditors & Accruals | (17,849) | 17,034 |
| Increase in Prepayments | (7,009) | - |
| Increase in Debtors | <u>(56,531)</u> | <u>(147,847)</u> |
| Net Cash (Used in)/Provided by Operating Activities | <u>\$ (12,197)</u> | <u>\$ 18,124</u> |

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FOR THE YEAR ENDED 30 JUNE 2005

11. Related Party Information

- (a) The names of persons who formed part of the Divisional Executive during the year were:
- | | |
|------------------------------|-------------|
| E. Setches | A. Murphy |
| J. Gullestrup | M. Mitchell |
| N. Lean (Retired - May 2005) | S. McCarney |
| N. Ottobre | |

- (b) Amounts received or due and receivable from the Union by members of the divisional executive were \$ 10,000 (2004 - \$10,078).

- (c) Amounts paid to a superannuation scheme in respect to the retirement of the divisional executive was \$1,100 (2004 - \$1,100).

- (d) Other transactions between the divisional executive were conducted on normal commercial terms in respect of the supply of other goods and services.

- (e) Transactions between the national office and state branches:

| | <u>2005</u> | <u>2004</u> |
|-------------------------------------|-------------------|-------------------|
| | \$ | \$ |
| (i) Per Capital Receivable | | |
| Victorian Branch | 245,509 | 229,041 |
| New South Wales Branch | 61,270 | 61,207 |
| South Australian Branch | 15,139 | 14,558 |
| Western Australian Branch | 3,519 | 8,979 |
| ACT Branch | 7,626 | 6,130 |
| Queensland Branch | 61,734 | 51,944 |
| Tasmanian Branch | 3,173 | 2,231 |
| Total | <u>\$ 397,970</u> | <u>\$ 374,090</u> |
| (ii) Federal Office Levy Receivable | | |
| Victorian Branch | 47,678 | 44,832 |
| New South Wales Branch | 14,854 | 14,296 |
| South Australian Branch | 3,775 | 21,630 |
| Western Australian Branch | 1,107 | 2,597 |
| ACT Branch | 1,575 | 1,610 |
| Queensland Branch | - | 19,570 |
| Total | <u>\$ 68,989</u> | <u>\$ 104,535</u> |

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FOR THE YEAR ENDED 30 JUNE 2005

10. Related Party Information (cont'd)

| | <u>2005</u> | <u>2004</u> |
|--|--------------------|-------------------|
| | \$ | \$ |
| (iii) Loan Receivable | | |
| Loan granted to/(paid) by State | | |
| Branches during the year | \$ <u>(10,000)</u> | \$ <u>-</u> |
| (iv) Assets Transferred | | |
| Assets transferred to NSW & | | |
| QLD Branches during the year | \$ <u>64,186</u> | \$ <u>132,464</u> |
| (v) Debts Written Off | | |
| Amounts due by Qld, TAS and WA branches. | \$ <u>31,970</u> | \$ <u>11,633</u> |

12. Auditors' Remuneration

| | | |
|---------------------------|-----------------|-----------------|
| Audit of financial report | 4,600 | 4,450 |
| Other services | <u>4,550</u> | <u>2,325</u> |
| | \$ <u>9,150</u> | \$ <u>6,775</u> |

13. Donations

| | | |
|------------------------------|---------------|----------|
| Donations to political party | <u>37,000</u> | <u>-</u> |
|------------------------------|---------------|----------|

14. Campaigns Expenses

| | | |
|--|---------------|----------|
| Contribution to Trade Union Industrial | | |
| Campaign Fund | <u>45,637</u> | <u>-</u> |

15. General Fund

| | | |
|---------------------------------------|-------------------|-------------------|
| Retained Surplus at beginning of year | 554,118 | 416,164 |
| Net Surplus | <u>70,529</u> | <u>137,954</u> |
| Retained Surplus at end of year | \$ <u>624,647</u> | \$ <u>554,118</u> |

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| | <u>2005</u> | <u>2004</u> | |
|--|----------------------|--------------------------------------|------------------|
| | \$ | \$ | |
| 6. Plant and Equipment | | | |
| Office Equipment at Cost | 108,604 | 108,604 | |
| Less accumulated Depreciation | <u>(98,015)</u> | <u>(94,936)</u> | |
| | <u>10,589</u> | <u>13,668</u> | |
| Computer Equipment at Cost | 89,518 | 89,518 | |
| Less accumulated Depreciation | <u>(89,518)</u> | <u>(89,054)</u> | |
| | <u>-</u> | <u>464</u> | |
| Total Plant and Equipment | <u>\$ 10,589</u> | <u>\$ 14,132</u> | |
| Movements in carrying amounts for plant and equipment between the beginning and end of current financial year | | | |
| | Office Equipment | Computer Equipment | Total |
| | \$ | \$ | \$ |
| Balance at Beginning of Year | 13,668 | 464 | 14,132 |
| Depreciation Expense | <u>(3,079)</u> | <u>(464)</u> | <u>(3,543)</u> |
| Carrying Amounts at End of Year | <u>\$ 10,589</u> | <u>\$ -</u> | <u>\$ 10,589</u> |
| 7. Payables | | | |
| Creditors and Accrued Expenses | <u>\$ 14,301</u> | <u>\$ 32,150</u> | |
| 8. Employee Benefits | | | |
| Employee benefits paid during the year: | | | |
| | Elected Officials | Administrative & Industrial Staff | Total |
| Wages & Salaries | 10,000 | 25,031 | 35,031 |
| Annual Leave and Sick Leave | - | - | - |
| Long Service Leave | - | - | - |
| Superannuation | <u>1,100</u> | <u>6,006</u> | <u>7,106</u> |
| Total | <u>\$ 11,100</u> | <u>\$ 31,037</u> | <u>\$ 42,137</u> |

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PLUMBING DIVISION - NATIONAL OFFICE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

16. FINANCIAL INSTRUMENTS

16(a) Terms, conditions and accounting policies

The Union's terms, conditions and accounting policies of financial instruments are those adopted by businesses in Australia generally.

16(b) Interest rate risk

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

| <u>Financial Instruments</u> | <u>Non-interest bearing</u> | | <u>Floating interest Rate</u> | |
|---|-----------------------------|------------------|-------------------------------|---------------|
| | <u>2005</u> | <u>2004</u> | <u>2005</u> | <u>2004</u> |
| (i) Financial assets | \$ | \$ | \$ | \$ |
| Cash and Bank deposits | 500 | 500 | 27,781 | 49,978 |
| Receivables | <u>1,784,569</u> | <u>1,718,038</u> | <u>-</u> | <u>-</u> |
| Total financial assets | <u>1,785,069</u> | <u>1,718,538</u> | <u>27,781</u> | <u>49,978</u> |
| (ii) Financial liabilities | | | | |
| Accounts Payable | <u>14,301</u> | <u>32,150</u> | <u>-</u> | <u>-</u> |
| Total financial liabilities | <u>14,301</u> | <u>32,150</u> | <u>-</u> | <u>-</u> |
| (iii) Weighted average interest rate of financial assets and liabilities above: | | | <u>2005</u> | <u>2004</u> |
| Cash and Bank deposits | | | 0.25% | 0.80% |

16(c) Credit Risk

The Union's maximum exposure to credit risk at balance date in relation to each class of recognised financial assets is the carrying amount of those assets as indicated in the Statement of Financial Position.

16(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 each class of asset and liability as disclosed above and recognised in the balance sheet as at 30 June 2005.

COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
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PLUMBING DIVISION - NATIONAL OFFICE

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FOR THE YEAR ENDED 30 JUNE 2005

DIVISIONAL COUNCIL STATEMENT

The National Executive of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Plumbing Division - National Office passed the following resolution in relation to the general purpose financial report of the reporting unit for the financial year ended 30 June 2005:

The National Executive declares in relation to the general purpose financial report that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the Reporting Guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the general purpose financial report relates and since the end of that year:
 - (i) meetings of the national executive were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (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; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) 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
 - (vi) there have been no orders for inspection of financial records made by the Commission under section 273 of the RAO Schedule during the period.

This statement is made in accordance with a resolution of the National Executive passed on _____ day of _____ 2005

Earl Setches

.....
EARL SETCHES

Gary Jacobsen

.....
GARY JACOBSEN

Dated this 18 day of November, 2005

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION - NATIONAL OFFICE**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

INDEPENDENT AUDIT REPORT

Scope

The financial report and Divisional Council responsibility

The financial report of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia Plumbing Division - National Office for the year ended 30 June 2005 is set out on pages 2 to 13.

The National Executive 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 National Office. 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 National Office'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 executive members.

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.

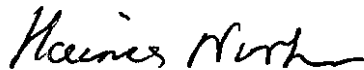
**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

Audit Opinion

In our opinion, the financial report of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia Plumbing Division - National Office is in accordance with:

- (a) the Workplace Relations Act 1996 including:
 - (i) giving a true and fair view of the Union's financial position as at 30 June 2005 and of its performance for the year ended on that date;
 - (ii) complying with Accounting Standards in Australia;
 - (iii) complying with any other requirements imposed by the ROA Reporting Guidelines; and
- (b) other mandatory professional reporting requirements.



**Haines Norton
Chartered Accountants**



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

Dated this *23RD* day of *NOVEMBER*, 2005



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Earl Setches
Federal Secretary, Plumbing Division
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied
Services Union of Australia
52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Mr Setches

**Re: Lodgement of Financial Statements and Accounts – Plumbing Division,
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and
Allied Services Union of Australia – for year ending 30 June 2005 (FR2005/507)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 7 August 2006.

The legislative requirements appear to have been met and accordingly the documents have been filed. However I would like to mention the following.

Donations over \$1,000

The amount for Donations in the Statement of Financial Performance shows as \$37,000 and the Notes (13) describe this amount as “Donations to political party”. If this total amount included any single donation exceeding \$1,000, a separate statement providing relevant particulars is required to be lodged under s237 of the RAO Schedule.

Resolution to provide concise report

Subsection 265(2) only permits concise reports to be provided to members if the relevant management committee or council resolves under the rules to do so. In future returns the concise report should include a statement confirming that the Divisional Council resolved to provide a concise report.

Yours sincerely,

A handwritten signature in black ink that reads "Stephen Kellett".

Stephen Kellett
for Deputy Industrial Registrar

15 August 2006