



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 2007 (FR2007/271)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 5 February 2008 and to your further correspondence of 22 August 2008.

I note your commitment in expecting to comply with the “5% rule” in future financial returns. The legislative requirements having been satisfied in every other respect, the documents have been filed.

Yours sincerely,

A handwritten signature in black ink that reads 'David Vale'.

David Vale
for Deputy Industrial Registrar

26 August 2008



PLUMBING TRADES EMPLOYEES UNION
Communications, Electrical and Plumbing Union

VICTORIAN BRANCH
ABN 17 685 414 428

EARL SETCHES
Branch Secretary

TONY MURPHY
Assistant Secretary

52 Victoria St
Carlton South 3053

Ph: 03 9662 3388
Fax: 03 9663 2613



Industrial Registrar
NSW Registry
Australian Industrial Registry
Attn: Mr David Vale
Assistant Manager, Statutory Services
Level 8, Terrace Towers
80 William Street
East Sydney NSW 2011

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

22 August 2008

Fax: (02) 9380 6990

Dear Sir,

**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 2007 (FR2007/271).**

The Union refers to your correspondence of 8 August 2008.

The Union notes the Organisations section concern that the Divisional report is required to be presented to meetings of members as well as the Divisional Council and the National Council.

The Plumbing Division has always and of course expects in the future to comply with relevant legislation and regulations. The Union has commenced a review of the Union's rules to, amongst other things, ensure that the Union meets the requirements of the law and therefore the Registry. As part of this the "5% rule" will be drafted to more adequately meet the requirements of the Research Information and Advice branch.

The Union apologises for any inconvenience caused to the Registry. If you have any queries please contact Justin Cooney at this office.

Yours faithfully

Earl Setches
CEPU Plumbing Division Secretary





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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 2007 (FR2007/271)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 5 February 2008 and to Mr Kellett's letter of 10 June 2008 seeking your advice regarding the presentation of the report in accordance with s266 of the RAO Schedule.

Last week I contacted your office and asked that you ring me in relation to the matter. There does not appear to have been any response.

In view of the requirement – in the absence of an adequate “5%” rule where the Divisional office is concerned - that the Divisional report be presented to meetings of members and not merely to the National Council, the Registry is not prepared to file the 2007 return without your undertakings that the Division will comply with the legislation for future years.

Yours sincerely,

A handwritten signature in black ink that reads 'David Vale'.

David Vale
Assistant Manager, Statutory Services
for Deputy Industrial Registrar

8 August 2008



Australian Government

Australian Industrial Registry

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Federal Secretary, Plumbing Division
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Services Union of Australia
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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 2007 (FR2007/271)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 5 February 2008.

Presentation to general meetings

Your Secretary's certificate states that the reports were "*passed by the National Council*". As it stands the Divisional office does not appear to have complied with the provisions of section 266 of the RAO Schedule which requires reports to be presented to a general meeting (or a series of general meetings) of members unless the reporting unit has a rule providing for no more than 5% of membership to request a general meeting *of the reporting unit* to consider the financial report.

The new rule 61.5.2 certified on 8 May 2007 in matter R2007/220 – which provides for special *Branch* meetings - does not meet the requirement because the rule does not refer to the Division which is the relevant reporting unit for the purposes of this issue.

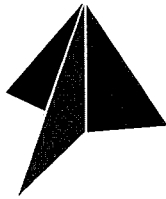
For the Divisional Office to satisfy s266 by presenting its financial report to the National Council, the Division would have to have a rule which made clear that a general meeting of *the Division* would be called if requisitioned by no more than 5% of the Divisional membership.

Last year the Divisional Office complied by presenting the Divisional financial reports to general meetings of members in each Branch as they were held. The Division may wish to give consideration to altering its rules to enable it to present the financial statements and accounts to the National Council. Before filing the documents therefore I seek your comments on this issue and whether you anticipate any difficulties in complying with s266 in future years.

Yours sincerely

Stephen Kellett
for Deputy Industrial Registrar

10 June 2008



CEPU PLUMBING DIVISION
Communications, Electrical and Plumbing Union

FR 2007/271

FEDERAL OFFICE
ABN 40 655 883 201

EARL SETCHES
Federal Secretary

TONY MURPHY
Federal President

52 Victoria St
Carlton South 3053

Ph: 03 9662 3388
Fax: 03 9663 7516

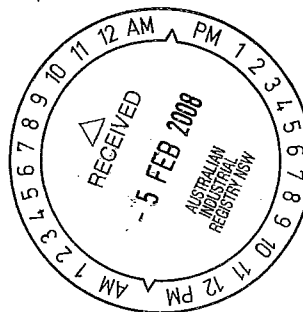
SECRETARY'S CERTIFICATE

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 2007 referred to in s268 of the RAO Schedule; and
- that the concise report was provided to members on our website on and from 22 November 07; and
- that the full and concise reports were subsequently passed by the National Council on 17 December 07.

Earl Setches

Earl Setches
Federal Secretary
31 January 07

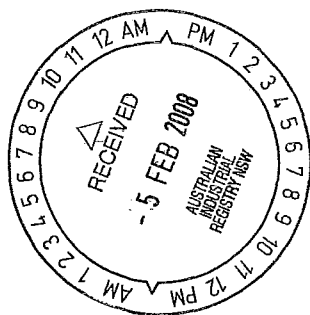


**Communications, Electrical,
Electronic, Energy, Information, Postal,
Plumbing & Allied Services
Union of Australia
Plumbing Division - National Office**

Concise Financial Report

For The Year Ended

30 June 2007



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 2007

Principal activities

The principal activities of the Plumbing Division - 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 loss of \$19,737 (2006: Loss \$16,837).

Significant Changes in the State of Affairs

In the opinion of the Members of the Divisional 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 2007, the number of financial members of the organisation was 11,795 (2006: 11,674).

Number of Employees


As at 30 June 2007, the number of full time equivalent employees was nil (2006: nil).

Divisional Executive Members

E Setches	J Gullestrup (resigned 27/06/2007)
G Jacobsen	S McCarney
A Murphy	N Ottobre
B O'Carrol (appointed 27/06/2007)	M King (appointed 27/06/2007)

Signed in accordance with a resolution of the Divisional Executive.


.....
EARL SETCHES


.....
GARY JACOBSEN

Dated this 19 DEC 2007
day of , 2007

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

DIVISIONAL COUNCIL STATEMENT

The Divisional Executive of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Division - National Office passed the following resolution in relation to the concise financial report of the reporting unit for the financial year ended 30 June 2007:

The Divisional Executive declare in relation to the concise financial report that in its opinion:

- (a) the financial statements comply with the Australian Accounting Standard AASB1039: Concise Financial Reports;
- (b) the financial statements comply with the Reporting Guidelines of the Industrial Registrar;
- (c) the financial statements 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 concise financial report relates and since the end of that year:
 - (i) meetings of the Divisional 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.
- (f) 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 National executive caused the auditor to include in the scope of the audit required under subsection 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 that reported in the financial report on recovery of wages activity and the notes to the financial statements; and


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

(f) in relation to recovery of wages activity(cont'd):

- (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 reimbursement 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.

This statement is made in accordance with a resolution of the Divisional Executive passed on
day of 19 DEC 2007, 2007.


.....
EARL SETCHES


.....
GARY JACOBSEN

Dated this 19 DEC 2007
day of , 2007.

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

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007**

	<u>2007</u>	<u>2006</u>
	\$	\$
Income		
Per Capita Contributions	373,892	385,292
Other Contributions	51,561	59,437
Interest Received	179	321
Other Income	<u>7,968</u>	<u>-</u>
	<u>433,600</u>	<u>445,050</u>
Expenses		
General Secretary Expense Allowance	10,000	10,000
Salaries - Office Staff	-	1,584
Overnight, Tea Money and Other Allowances	11,827	11,155
Air Fares & Accommodation - Federal Council & Executives	85,389	75,956
Affiliation Fees	90,655	39,955
Industrial Officers Services	76,513	22,160
Audit Fees & Other Services	8,950	10,325
Branch Special Project - Contributions for Branch Safety Officer	-	80,000
Bank Charges	159	174
Computer Expenses	725	450
Delegates Fees	200	400
Interest	268	-
Depreciation	1,884	2,477
Derecognition of Computer and Office Equipment	6,227	-
Donations	4,173	-
Campaigns Expenses	129,885	87,945
Work Cover Premium	148	148
Legal Expenses	10,071	2,750
Postage & Freights	1,043	1,345
Printing & Stationery	890	-
Provision for Long Service Leave	4,339	1,599
Staff Amenities	148	43
Subscriptions	920	2,000
Superannuation	1,100	1,100
Payroll & Fringe Benefit Tax	626	3,613
Telephone	-	45
Taxis & Parking	1,968	-
Vehicle Hire Expenses	1,027	754
Retirement Gratuity	<u>4,202</u>	<u>10,986</u>
	<u>453,337</u>	<u>366,964</u>
Profit/(Loss) for year	(19,737)	78,086
Assets Transferred to Branches	-	94,923
Net Loss	<u>\$ (19,737)</u>	<u>\$ (16,837)</u>

The income statement 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**

**BALANCE SHEET
AS AT 30 JUNE 2007**

	<u>2007</u>	<u>2006</u>
	\$	\$
CURRENT ASSETS		
Cash and Cash Equivalents	48,101	59,852
Receivables	<u>642,001</u>	<u>637,617</u>
TOTAL CURRENT ASSETS	<u>690,102</u>	<u>697,469</u>
NON CURRENT ASSETS		
Plant and Equipment	<u>-</u>	<u>8,111</u>
	-	-
TOTAL NON CURRENT ASSETS	<u>-</u>	<u>8,111</u>
TOTAL ASSETS	<u>690,102</u>	<u>705,580</u>
CURRENT LIABILITIES		
Payables	<u>60,170</u>	<u>55,911</u>
TOTAL CURRENT LIABILITIES	<u>60,170</u>	<u>55,911</u>
NON CURRENT LIABILITIES		
Provisions	<u>41,859</u>	<u>41,859</u>
TOTAL LIABILITIES	<u>102,029</u>	<u>97,770</u>
NET ASSETS	<u>\$ 588,073</u>	<u>\$ 607,810</u>
EQUITY		
General Fund	<u>588,073</u>	<u>607,810</u>
TOTAL EQUITY	<u>\$ 588,073</u>	<u>\$ 607,810</u>

The balance sheet 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 RECOGNISED INCOME AND EXPENSE
FOR THE YEAR ENDED 30 JUNE 2007

	<u>2007</u> \$	<u>2006</u> \$
Income Recognised Directly in Equity	-	-
Loss for Year	<u>(19,737)</u>	<u>(16,837)</u>
Total Recognised Income and Expense	<u>(19,737)</u>	<u>(16,837)</u>

The statement of recognised income and expense 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**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007**

	<u>2007</u> Inflows/ (Outflows) \$	<u>2006</u> Inflows/ (Outflows) \$
Cash Flows from Operating Activities		
Per Capita Contributions	313,412	397,090
Other Contributions	51,561	97,273
Interest Received	179	321
Other	7,968	-
Payments to Suppliers and Employees	(449,397)	(456,758)
Retirement Gratuity and Long Service Leave Paid	<u>(10,124)</u>	<u>-</u>
Net Cash (Used in)/Provided by Operating Activities	<u>(86,401)</u>	<u>37,926</u>
Cash Flows from Financing Activities		
(Advances to)/Repayment from State Branches	<u>74,650</u>	<u>(6,355)</u>
Net Cash Provided/(Used in) Financing Activities	<u>74,650</u>	<u>(6,355)</u>
Net (Decrease)/Increase in Cash Held	(11,751)	31,571
Cash and Cash Equivalents at Beginning of Year	<u>59,852</u>	<u>28,281</u>
Cash and Cash Equivalents at End of Year	<u>\$ 48,101</u>	<u>\$ 59,852</u>

The cash flow statement 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 2007 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

Income Statement

Revenue decreased by 2.6% to \$433,600; mainly due to general decline in per capita and other contribution income. Expenses increased from \$366,964 to \$453,337 and included contributions for the industrial officer services provided by staff of the Victorian Branch and sponsorship and political donations of \$129,885. The loss for the year was \$19,737 compared to a profit of \$78,086 in 2006. During this financial year, there were no assets transferred to branches compared to last year's transfer of \$94,923.

Balance Sheet

1. Changes in Assets

Total assets of the National Office decreased by 2.2% as a result of a decrease in cash at bank to \$48,101 and write down of physical assets no longer in use amounting to \$6,227.

2. Changes in Liabilities

Liabilities increased by 4.4% to \$102,029 due to a slight increase in payables at year end.

Statement of Recognised Income and Expense

The movement in the statement of recognised income and expense comprised of the net loss of \$19,737 incurred during the year compared with a net loss of \$16,387 in 2006.

Cash Flow Statement

Net cash flows from operating activities resulted in a cash outflow of \$86,401 compared with a cash inflow of \$37,926 in 2006. This is due to the decrease in per capita and other contribution income and a net increase in payments to supplier and employees and employee benefits.

Recovery of Wages Activity

There were no receipts and payments for recovery of wages activity for the current and prior period.

**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 (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.

INDEPENDENT AUDITOR'S REPORT

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

Report on the concise financial report

We have audited the accompanying concise financial report which comprises the balance sheet at 30 June 2007, the income statement, statement of recognised income and expense, cash flow statement for the year ended on that date, explanatory notes derived from the audited 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 on 30 June 2007, and the discussion and analysis. The concise financial report does not contain all the disclosures required by the Australian Accounting Standards.

Divisional Council's responsibility for the financial report

The Divisional Executive are responsible for the preparation and fair presentation of the concise financial report in accordance with Australian Accounting Standard AASB 1039: Concise Financial Reports (including the Australian Accounting Interpretations) and the Reporting Guidelines of the Industrial Registrar. This responsibility includes:

- establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error;
- selecting and applying appropriate accounting policies; and
- making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on the concise financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards, of the 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 2007. Our audit report on the financial report was signed on ~~20TH DECEMBER 2007~~ and was not subject to any modification. The Australian Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Divisional Executive as well as evaluating the overall presentation of the financial report. These procedures have been undertaken to form an opinion whether, in all material respects, the concise financial report complies with Accounting Standard 1039: Concise Financial Reports and whether the discussion and analysis complies with the requirements laid down in AASB 1039: Concise Financial Reports and the Reporting Guidelines of the Industrial Registrar.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT

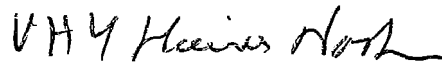
To the Members of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Division - National Office

Independence

In conducting our audit, we followed applicable independence requirements of the Australian Professional and Ethical Standards.

Auditor's 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 2007 complies with Australian Accounting Standard AASB1039: Concise Financial Reports.



UHY Haines Norton
Chartered Accountants



R.H. Hutton
Registered Company Auditor

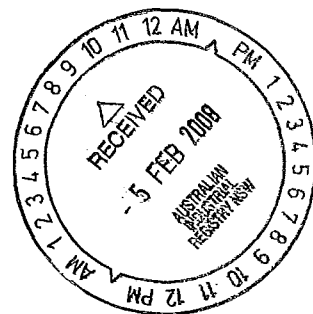
Dated this 30TH day of DECEMBER, 2007

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

Financial Report

For The Year Ended

30 June 2007



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

OPERATING REPORT

For the year ended 30 June 2007

Principal activities

The principal activities of the Plumbing Division - 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 loss of \$19,737 (2006: Loss of \$16,837).

Significant Changes in the State of Affairs

In the opinion of the Members of the Divisional 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 2007, the number of financial members of the organisation was 11,795 (2006: 11,674).

Number of Employees

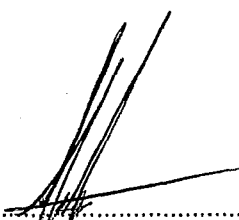
As at 30 June 2007, the number of full time equivalent employees was nil (2006: Nil).

Divisional Executive Members

E Setches	J Gullestrup (resigned on 27/06/2007)
G Jacobsen	S McCarney
A Murphy	N Ottobre
B O'Carrol (appointed 27/06/2007)	M King (appointed 27/06/2007)

Signed in accordance with a resolution of the Divisional Executive.


.....
EARL SETCHES


.....
GARY JACOBSEN

Dated this 19 DEC 2007, 2007
day of

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION - NATIONAL OFFICE
INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007**

	Note	<u>2007</u> \$	<u>2006</u> \$
Income			
Per Capita Contributions	10 e (i)	373,892	385,292
Other Contributions	10 e (ii)	51,561	59,437
Interest Received		179	321
Other Income		<u>7,968</u>	<u>-</u>
		<u>433,600</u>	<u>445,050</u>
Expenses			
General Secretary Expense Allowance	7	10,000	10,000
Salaries - Office Staff	7	-	1,584
Overnight, Tea Money and Other Allowances		11,827	11,155
Air Fares & Accommodation - Federal Council & Executives		85,389	75,956
Affiliation Fees & Levy		90,655	39,955
Industrial Officer Services		76,513	22,160
Audit Fees & Other Services	11	8,950	10,325
Branch Special Project - Contributions for Branch Safety Officer		-	80,000
Bank Charges		159	174
Computer Expenses		725	450
Delegates Fees		200	400
Interest		268	-
Depreciation		1,884	2,477
Derecognition of Computer and Office Equipment		6,227	-
Donations	12	4,173	-
Campaigns Expenses	13	129,885	87,945
Work Cover Premium		148	148
Legal & Professional Fees		10,071	2,750
Postage & Freights		1,043	1,345
Printing & Stationery		890	-
Long Service Leave - elected officials	7	4,339	1,599
Staff Amenities		148	43
Subscriptions		920	2,000
Superannuation	7	1,100	1,100
Payroll & Fringe Benefit Tax		626	3,613
Telephone		-	45
Taxis & Parking		1,968	-
Vehicle Hire Expenses		1,027	754
Retirement Gratuity	7	<u>4,202</u>	<u>10,986</u>
		<u>453,337</u>	<u>366,964</u>
Profit/(Loss) for Year		\$ (19,737)	\$ 78,086
Assets Transferred to Branches	10 e (iv)	\$ -	\$ 94,923
Net Loss for Year	14	<u>\$ (19,737)</u>	<u>\$ (16,837)</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

BALANCE SHEET
AS AT 30 JUNE 2007

	Note	<u>2007</u> \$	<u>2006</u> \$
Current Assets			
Cash and Cash Equivalents	3	48,101	59,852
Receivables	4	<u>642,001</u>	<u>637,617</u>
Total Current Assets		<u>690,102</u>	<u>697,469</u>
Non Current Assets			
Plant and Equipment	5	<u>-</u>	<u>8,111</u>
Total Non Current Assets		<u>-</u>	<u>8,111</u>
Total Assets		<u>690,102</u>	<u>705,580</u>
Current Liabilities			
Payables	6	<u>60,170</u>	<u>55,911</u>
Provisions	8 (a)	<u>41,859</u>	<u>41,859</u>
Total Current Liabilities		<u>102,029</u>	<u>97,770</u>
Total Liabilities		<u>102,029</u>	<u>97,770</u>
Net Assets		<u>\$ 588,073</u>	<u>\$ 607,810</u>
Equity			
General Fund	14	<u>588,073</u>	<u>607,810</u>
Total Equity		<u>\$ 588,073</u>	<u>\$ 607,810</u>

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

STATEMENT OF RECOGNISED INCOME AND EXPENSE
FOR THE YEAR ENDED 30 JUNE 2007

	Note	<u>2007</u> \$	<u>2006</u> \$
Income Recognised Directly in Equity		-	-
Loss for Year	14	<u>(19,737)</u>	<u>(16,837)</u>
Total Recognised Income and Expense		<u>(19,737)</u>	<u>(16,837)</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

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007

	Note	<u>2007</u> Inflows (Outflows) \$	<u>2006</u> Inflows (Outflows) \$
Cash Flows from Operating Activities			
Per Capita Contributions		313,412	397,090
Other Contributions		51,561	97,273
Interest Received		179	321
Other		7,968	-
Payments to Suppliers and Employees		(449,397)	(456,758)
Retirement Gratuity and Long service Leave paid		<u>(10,124)</u>	<u>-</u>
Net Cash (Used in)/Provided by Operating Activities	9 (b)	<u>(86,401)</u>	<u>37,926</u>
Cash Flows from Financing Activities			
Repayment from/(Advances to) State Branches	10 e (iii)	<u>74,650</u>	<u>(6,355)</u>
Net Cash Provided by/(Used in) Financing Activities		<u>74,650</u>	<u>(6,355)</u>
Net (Decrease)/Increase in Cash Held		(11,751)	31,571
Cash and Cash Equivalents at Beginning of Year		<u>59,852</u>	<u>28,281</u>
Cash and Cash Equivalents at End of Year	9 (a)	<u>\$ 48,101</u>	<u>\$ 59,852</u>

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

STATEMENT OF RECEIPTS AND PAYMENTS
FOR RECOVERY OF WAGES ACTIVITY -CASH BASIS
FOR YEAR ENDED 30 JUNE 2007

	Note	<u>2007</u> \$	<u>2006</u> \$
Cash Assets in Respect of Recovered Money at Beginning of Year		<u>-</u>	<u>-</u>
Receipts			
Amounts recovered from employers in respect of wages		-	-
Interest received on recovered money		<u>-</u>	<u>-</u>
Total Receipts	16	<u>-</u>	<u>-</u>
Payments			
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>
Total Payments	16	<u>-</u>	<u>-</u>
Cash Assets in Respect of Recovered Money at End of Year		<u><u>-</u></u>	<u><u>-</u></u>

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 2007

1. **Summary of Accounting Policies**

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards (including Australian Accounting Interpretations), other mandatory professional reporting requirements in Australia and the requirements of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003 of 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 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) **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% (2006 : 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 AASB 119 "Employee Benefits". Employee benefits represent 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 2007 was nil (2006: Nil).

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 2007

(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 income statement on an accrual basis. Amounts recognised are calculated on contributions received by each branch.

Interest revenue is recognised on an accrual basis.

Other revenue is recognised on an accrual basis.

(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 Balance Sheet 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 income statement.

(g) Impairment

At each reporting date, the union assesses whether there is objective evidence that a financial instrument has been impaired. Impairment losses are recognised in the income statement.

(h) Impairment of assets

At each reporting date, the union reviews carrying amounts of its assets to determine whether there is any indication that those assets have been impaired. If such indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Where it is not possible to estimate the recoverable amount of an individual asset, the group estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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 2007

2. Information to be Provided to Members or Registrar

In accordance with the requirements of the Workplace Relations Act 1996 Schedule 1B (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.

	<u>2007</u>	<u>2006</u>
	\$	\$
3. Cash and Cash Equivalents		
Cash on Hand	1,500	500
Cash at Bank	<u>46,601</u>	<u>59,352</u>
	<u>\$ 48,101</u>	<u>\$ 59,852</u>
4. Receivables		
Advances & Per Capita due by Branches	1,190,258	1,185,874
Provision for Bad & Doubtful Debts	<u>(548,257)</u>	<u>(548,257)</u>
	<u>\$ 642,001</u>	<u>\$ 637,617</u>
5. Plant and Equipment		
Office Equipment at Cost	-	108,604
Less accumulated Depreciation	<u>-</u>	<u>(100,493)</u>
	<u>-</u>	<u>8,111</u>
Computer Equipment at Cost	-	89,518
Less accumulated Depreciation	<u>-</u>	<u>(89,518)</u>
Total Plant and Equipment	<u>\$ -</u>	<u>\$ 8,111</u>

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 2007

5. Plant and Equipment (cont'd)

Movements in carrying amounts for plant and equipment between the beginning and end of current financial year:

<u>2007</u>	Office Equipment \$	Computer Equipment \$	Total \$
Balance at Beginning of Year	8,111	-	8,111
Depreciation Expense	(1,884)	-	(1,884)
Derecognition	<u>(6,227)</u>	<u>-</u>	<u>(6,227)</u>
Carrying Amounts at End of Year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

<u>2006</u>	Office Equipment \$	Computer Equipment \$	Total \$
Balance at Beginning of Year	10,589	-	10,589
Depreciation Expense	<u>(2,478)</u>	<u>-</u>	<u>(2,478)</u>
Carrying Amounts at End of Year	<u>8,111</u>	<u>-</u>	<u>8,111</u>

<u>2007</u>	<u>2006</u>
\$	\$

6. Payables

Creditors and Accrued Expenses	\$ <u>60,170</u>	\$ <u>55,911</u>
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7. Employee Benefits

Employee benefits paid during the year:

<u>2007</u>	Elected Officials \$	Administrative & Industrial Staff \$	Total \$
Wages & Salaries	10,000	-	10,000
Annual Leave and Sick Leave	-	-	-
Long Service Leave & Retirement Gratuity	8,541	-	8,541
Superannuation	<u>1,100</u>	<u>-</u>	<u>1,100</u>
Total	\$ <u>19,641</u>	\$ <u>-</u>	\$ <u>19,641</u>

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 2007

7. Employee Benefits (Cont'd)

Employee benefits paid during the year:

<u>2006</u>	Elected Officials \$	Administrative & Industrial Staff \$	Total \$
Wages & Salaries	10,000	1,584	11,584
Annual Leave and Sick Leave	-	-	-
Long Service Leave & Retirement Gratuity	19,225	-	19,225
Superannuation	<u>1,100</u>	<u>-</u>	<u>1,100</u>
Total	<u>\$ 30,325</u>	<u>\$ 1,584</u>	<u>\$ 31,909</u>

2007
\$

2006
\$

8. Provisions

(a) Current Employee Benefits	<u>41,859</u>	<u>41,859</u>
Provision for Long Service Leave in respect to: Elected Officials	25,110	25,110
Provision for Retirement Gratuity in respect to: Elected Officials	<u>16,749</u>	<u>16,749</u>
	<u>\$ 41,859</u>	<u>\$ 41,859</u>

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 2007

	<u>2007</u>	<u>2006</u>
	\$	\$
9. Note to Cash Flow Statement		
(a) Reconciliation of Cash and Cash Equivalents		
For the purposes of the Cash Flow Statement, cash and cash equivalents include cash on hand and at bank. Cash and cash equivalents at the end of the reporting period are reconciled to the related items in the balance sheet as follows:		
Cash on Hand	1,500	500
Cash at Bank	<u>46,601</u>	<u>59,352</u>
	<u>\$ 48,101</u>	<u>\$ 59,852</u>
(b) Reconciliation of Net Cash Provided by Operating Activities to Net Loss		
Net Loss	(19,737)	(16,837)
Depreciation	1,884	2,477
Provision for Employee Benefits	-	(6,642)
Loss on Derecognition of Plant & Equipment	6,227	-
Changes in Assets and Liabilities		
Increase in Trade Creditors & Accruals	8,766	37,105
Decrease/(Increase) in Prepayments	-	7,009
Decrease/(Increase) in Debtors	<u>(83,541)</u>	<u>14,814</u>
Net Cash (Used in)/Provided by Operating Activities	<u>\$ (86,401)</u>	<u>\$ 37,926</u>

10. 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 (resigned 27/06/2007) | M. Mitchell |
| S. McCarney | N. Ottobre |
| B. O'Carrol (appointed 27/06/2007) | M. King (appointed 27/06/2007) |
- (b) Amounts received or due and receivable from the Union by members of the divisional executive were \$ 10,000 (2006 - \$10,000).
- (c) Amounts paid to a superannuation scheme in respect to the retirement of the divisional executive was \$1,100 (2006 - \$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.

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 2007

10. Related Party Information (cont'd)

(e) Transactions between the national office and state branches:		<u>2007</u>	<u>2006</u>
		\$	\$
(i) Per Capital Receivable			
Victorian Branch		257,028	263,950
New South Wales Branch		56,545	62,108
ACT Branch		8,057	7,060
Queensland Branch		48,790	48,154
Tasmanian Branch		<u>3,473</u>	<u>2,020</u>
Total		<u>\$ 373,892</u>	<u>\$ 383,292</u>
(ii) Federal Office Levy Receivable			
Victorian Branch		38,367	46,492
New South Wales Branch		11,563	10,915
ACT Branch		1,113	1,260
Tasmanian Branch		<u>518</u>	<u>770</u>
Total		<u>\$ 51,561</u>	<u>\$ 59,437</u>
(iii) Loan Receivable			
Loan Paid/(Granted) to State Branches during the year		<u>\$ 74,650</u>	<u>\$ (6,335)</u>
(iv) Assets Transferred			
Assets transferred to NSW & QLD Branches during the year		<u>\$ -</u>	<u>\$ 94,923</u>
(v) Debts Written Off		<u>\$ -</u>	<u>\$ -</u>

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 2007

	<u>2007</u>	<u>2006</u>
	\$	\$
11. Auditors' Remuneration		
Audit of financial report	4,950	4,950
Other services	<u>4,000</u>	<u>5,375</u>
	<u>\$ 8,950</u>	<u>\$ 10,325</u>
12. Donations		
Donations to non-political party	<u>4,173</u>	<u>-</u>
13. Campaigns Expenses		
Contribution to Trade Union Industrial Campaign Fund	-	60,000
Advertising & Publicity	-	12,945
Sponsorship - Web site set up cost	-	15,000
Contribution to Political Parties	124,962	-
Sponsorship/Donations	<u>4,923</u>	<u>-</u>
	<u>\$ 129,885</u>	<u>\$ 87,945</u>
14. General Fund		
Retained Surplus at beginning of year	607,810	624,647
Net Loss	<u>(19,737)</u>	<u>(16,837)</u>
Retained Surplus at end of year	<u>\$ 588,073</u>	<u>\$ 607,810</u>

15. FINANCIAL INSTRUMENTS

15(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.

15(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>Total</u>	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
(i) Financial assets	\$	\$	\$	\$		
Cash and Bank deposits	1,500	500	46,601	59,352	48,101	59,852
Receivables	<u>1,190,258</u>	<u>1,185,874</u>	<u>-</u>	<u>-</u>	<u>1,190,258</u>	<u>1,185,874</u>
Total financial assets	<u>1,191,758</u>	<u>1,186,374</u>	<u>46,601</u>	<u>59,352</u>	<u>1,238,359</u>	<u>1,245,726</u>
(ii) Financial liabilities						
Accounts Payable	<u>60,170</u>	<u>55,911</u>	<u>-</u>	<u>-</u>	<u>60,170</u>	<u>55,911</u>
Total financial liabilities	<u>60,170</u>	<u>55,911</u>	<u>-</u>	<u>-</u>	<u>60,170</u>	<u>55,911</u>
(iii) Weighted average interest rate of financial assets and liabilities above:					<u>2007</u>	<u>2006</u>
Cash and Bank deposits					0.25%	0.74%

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 2007

15. FINANCIAL INSTRUMENTS (cont'd)

15(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 balance sheet.

15(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 2007.

16. Recovery of Wages Activity

The Union has not undertaken recovery of wages activity nor has derived revenues for the financial year in respect of such activity. Disclosure in accordance with paragraph 253 (2) (b) (ii) of the RAO Schedule is not applicable.

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

DIVISIONAL COUNCIL STATEMENT

The Divisional 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 2007:

The Divisional 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 Divisional 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.
- (f) 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 Divisional Executive caused the auditor to include in the scope of the audit required under subsection 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

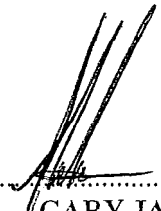
COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION - NATIONAL OFFICE

- (f) in relation to recovery of wages activity(cont'd):
- (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 reimbursement 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.

This statement is made in accordance with a resolution of the Divisional Executive passed on
2007

19 DEC 2007
day of


.....
EARL SETCHES


.....
GARY JACOBSEN

Dated this 19 DEC 2007 day of , 2007

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Report

We have audited the financial report of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia Plumbing Division - National Office which comprises of the Balance Sheet at 30 June 2007, Income Statement, Statement of Recognised Income and Expense, Cash Flow Statement, Statement of Receipts and Payments for the Recovery of Wages Activity for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the Divisional Council Statement.

Divisional Council responsibility

The Divisional Executive are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including Australian Accounting Interpretations), the Reporting Guidelines of the Industrial Registrar and other mandatory financial reporting requirements in Australia. This responsibility includes establishing and maintaining internal control relevant to the the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the union's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the union's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Divisional Executive, as well as evaluating the overall presentation of the financial report.

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.


INDEPENDENT AUDITOR'S REPORT

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

Auditor's Opinion

In our opinion,

- (i) there were kept by the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia Plumbing Division - National Office, in respect of the year, satisfactory accounting records detailing the source and nature of the income (including income from members) and the nature and purpose of the expenditure;
- (ii) the attached financial report, prepared in accordance with applicable Australian Accounting Standards, the Reporting Guidelines of the Industrial Registrar or Part 3 of Chapter 8 of the RAO Schedule and other mandatory professional reporting requirements in Australia, are properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the union as at 30 June 2007; and
 - (b) the income statement, results and cash flows of the union for the year then ended; and
 - (c) 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 the 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 recovery money
- (iii) all information and explanations required for the purpose of the audit under Section 257 (2), were provided by the other officers or employees of the union.



UHY Haines Norton
Chartered Accountants



R.H. Hutton
Registered Company Auditor

Dated this 20TH day of December, 2007



Ref: FR2007/271 -[128V-PLU]

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

Dear Mr Setches

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

The Accounts and Audit Part of Schedule 1 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, 2007. 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, 2008.**

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 **11 February, 2008:**

- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report

¹ Schedule 1 of the Workplace Relations Act 1996

- whether the committee of management has prepared the operating report
- 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: **FR2007/271**.

Yours sincerely



Belinda Penna

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

21 January, 2008



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: FR2007/271-[128V-PLU]

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

Dear Mr Setches

Financial Return - year ending 30 June, 2007

Our records show the 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*.

This letter is intended as guide to the law applicable on the date of this letter, and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

Information on AIRC Website

We recommend you and your accountant/auditor also refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule](#)
- [RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.

Reporting Unit

Under the provisions of the Registration and Accountability of Organisations Schedule (RAO), Schedule 1 of the *Workplace Relations Act 1996*, reporting entities are known as "*reporting units*". Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will use the term "reporting unit" in this letter.

Industrial Registrar's Guidelines

The Industrial Registrar's reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit's economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

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 Industrial Registrar's Reporting Guidelines.

In the following section we describe some of the documents your reporting unit 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:
 - (a) 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
 - (b) 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 including disclosures related to any recovery of wages activity ; and
 - (c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.
2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

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

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

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 in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. 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.

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 report to members it 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 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 consider the report (see s266(3)), it is permissible to 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).

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 certification for illustrative purposes 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.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

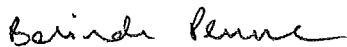
Extensions of Time

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.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at belinda.penna@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. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely



For Deputy Industrial Registrar
18 July, 2007

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?	
	Does the statement contain declarations relating to any recovery of wages activity?	
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.

[Add the following if any recovery of wages activity has been undertaken during the financial year]

- (f) 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 subsection 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
 - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement 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 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*