



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/47-[128V-PNSW]

Mr Steve McCarney
Branch Secretary
NSW Divisional Branch
Plumbing Division
CEPU
Level 3, 741 George Street
SYDNEY NSW 2000

Dear Mr McCarney

**Re: CEPU - Plumbing Division, NSW Divisional Branch
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 March, 2003.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna
E-mail: belinda.penna@air.gov.au
1 April 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/47 -[128V-PNSW]

Mr Steve McCarney
Divisional Branch Secretary
CEPU - Plumbing Division
NSW Divisional Branch
Level 3, 741 George Street
SYDNEY NSW 2000

Dear Mr McCarney

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

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 31 March, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 March, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice *by 30 January, 2004* as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)

5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

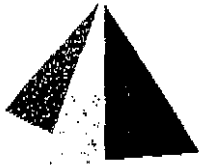
If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote: **FR2003/47**.

Yours sincerely

Belinda Penna

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

12 January, 2004



CEPU
PLUMBING DIVISION
NSW BRANCH

SYDNEY OFFICE

Level 3,
741 George Street
Sydney NSW 2000
Tel: (02) 9280 1512
Fax: (02) 9280 3415

Belinda Penn
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY 2011

19 January 2004

Re: FR2003/47 - *CEPU Plumbing Division, NSW Branch Financial Documents.*

Dear Ms Penn,

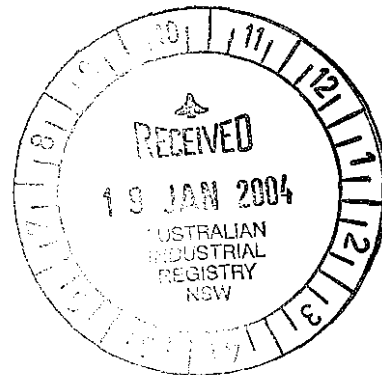
In response to your letter of the 12 January 2004 re outstanding Financial Documents for the CEPU Plumbing Division, NSW Branch, I have forwarded your request to the unions accountant, Pinker Arnold and McLoughlin at Hurstville asking for these details to be forwarded to you as soon as possible.

As the State Secretary, Steve McCarney is currently on annual leave, please contact me on my mobile, 0417 104 441 should you require further information.

Yours sincerely

Todd Anning
Assistant Secretary

pp



Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia

WOLLONGONG OFFICE
Level 2, 63 Market Street
Wollongong NSW 2500
Ph: (02) 4229 8711 Fax: (02) 4228 5636

NEWCASTLE OFFICE
Sub Branch Secretary: Steve McCarney
Suite 305, Ironworkers Centre
161 Maitland Road, Mayfield NSW 2304
Ph: (02) 4968 0933 Fax: (02) 4968 0955

PENNA, Belinda

From: PENNA, Belinda
Sent: Tuesday, 22 June 2004 2:59 PM
To: 'mahendra@pam.com.au'
Subject: CEPU Plumbing Division NSW Branch - Outstanding Financial return - Example Secretary's Certificate

Dear Mahendra,

Thank you for your telephone call advising that you will fax the audited accounts, Committee Of Management Certificate and Accounting Officers Certificate for the CEPU Plumbing Division NSW Divisional Branch for the financial year ending 31 March 2003. Please find attached an example of a Secretary's Certificate, which also needs to be completed.

Please contact me on 02 8374 6618 or by email at belinda.penna@air.gov.au if I can be of further assistance. You may wish to look at the previous years financial documents for this organisation which can be found on our website at www.e-airc.gov.au/128vpnsw/financial



Example Sec's
Cert.doc

Regards

Belinda Penna

(Example)

SECRETARY'S CERTIFICATE

I,, Branch Secretary, certify that the copies of the Auditors
(name)

Report, accounts and statements of the
(name of Union, Division and Branch)

for the year ended....., as lodged in the Industrial Registry are
(financial year ending date eg 31 March 2003)

copies of the documents that were supplied to the Members on * / /

by.....
(method of supply eg summary, newsletter, mailout to members)

and were subsequently presented to the

general meeting of members/meeting of the committee of management *

held on * / /

(Signature)_____

(Title)_____

(Date)_____

* Fill in the dates and cross out whichever meeting does not apply



PINKER - ARNOLD - McLOUGHLIN
Chartered Accountants

PINKER ARNOLD McLOUGHLIN
Chartered Accountants

Richard Pinker BEc FCA Grant Arnold BCom ACA Colin McLoughlin FCA

22 JUNE 2003

Attention : Ms Belinda ~~POONA~~

Fax No : (02) 9380 6990

From : MAHENDRA ANAND

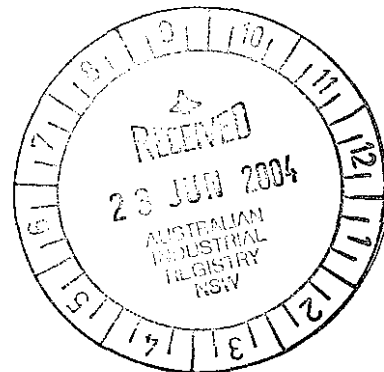
no of pages : 18 Pages.

Dear Belinda,

As discussed please find attached the final
Audited Accounts for the Plumber Union for the
year ended 30 March 2004.

Regards

Mahendra Anand



Suite 1 Level 2, 420 Forest Road, Hurstville NSW 2220 - PO Box 519, Hurstville BC NSW 1481

Phone: (02) 9585 1255 Fax: (02) 9585 1261

Email: admin@pam.com.au - Web: www.pam.com.au ABN: 53 099 740 321





PINKER - ARNOLD - McLOUGHLIN
Chartered Accountants

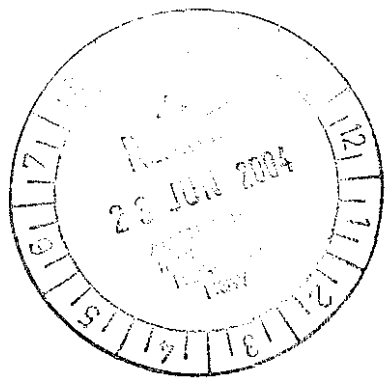
Richard Pinker BEc FCA Grant Arnold BCom ACA Colin McLoughlin FCA

Plumber's Union
New South Wales

A.C.N. 002 617 629
A.B.N. 85 656 451 687

FINANCIAL STATEMENTS

31 MARCH 2003



Suite 1 Level 2, 420 Forest Road, Hurstville NSW 2220 - PO Box 519, Hurstville BC NSW 1481
Phone: (02) 9585 1255 Fax: (02) 9585 1261
Email: admin@pam.com.au - Web: www.pam.com.au ABN: 53 099 740 321



Plumber's Union - New South Wales

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

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Plumber's Union - New South Wales
A.C.N. 002 617 629
Statement of Financial Position
As at 31 March 2003

	Note	2003 \$ \$	2002
CURRENT ASSETS			
Cash	2	415,885	257,296
Receivables	3	-	5,427
TOTAL CURRENT ASSETS		<u>415,885</u>	<u>262,723</u>
NON-CURRENT ASSETS			
Property, Plant and Equipment	4	74,147	62,695
TOTAL NON-CURRENT ASSETS		<u>74,147</u>	<u>62,695</u>
TOTAL ASSETS		<u>490,032</u>	<u>325,418</u>
CURRENT LIABILITIES			
Accounts Payable	5	36,728	20,955
Borrowings	6	257,053	173,397
Provisions	7	90,923	81,427
TOTAL CURRENT LIABILITIES		<u>384,704</u>	<u>275,779</u>
TOTAL LIABILITIES		<u>384,704</u>	<u>275,779</u>
NET ASSETS		<u>105,328</u>	<u>49,639</u>
ACCUMULATED FUNDS			
General Fund		(266,118)	(290,519)
Defence Fund		340,440	309,152
Incidental Fund		13,265	13,265
Special Purpose Fund		83	83
Royal Commission Fund		17,658	17,658
TOTAL FUNDS		<u>105,328</u>	<u>49,639</u>

The accompanying notes form part of these financial statements.

Plumber's Union - New South Wales
A.C.N. 002 617 629
Profit and Loss Statement
For the Year ended 31 March 2003

	Note	2003 \$	2002 \$
INCOME			
General Fund			
Federal Levies		16,830	12,964
Contributions		586,345	566,082
Enrolment Fees		13,375	9,520
Interest		1,917	11,759
Branch Levies		9,651	-
Workers Compensation		30,860	34,022
Other Income		26,917	61,862
		685,895	696,209
EXPENDITURE			
Advertising		2,766	6,814
Affiliation Fees		10,511	1,997
Auditor's Remuneration		14,832	11,845
Bank Charges		9,447	9,038
Computer		5,362	2,661
Collection Commission		-	9
Committee of Management Expenses		1,219	1,768
Depreciation		21,555	42,136
Donations		-	11,126
Fringe Benefits Tax		8,785	6,391
Federal Levies		16,830	-
General Expenses		3,992	3,932
Head Office per capita		60,035	58,857
Insurance		15,110	8,761
Workers Compensation Insurance		4,068	4,644
Industrial Publications		992	131
Legal Costs		50	117,345
Loss on Sale of Fixed Assets		1,643	-
Light & Power		306	401
Meeting Expenses		1,506	983
Motor Vehicle Expenses		39,227	60,339
Members Services - Ambulance Cover		2,991	2,847
Postage		4,564	7,835
Printing, Stationery & Publications		20,549	19,548
Provision for Holiday Pay		3,649	(4,515)
Provision for Long Service Leave		1,670	27,600
Provision for Retirement Allowance		108	(3,912)
Removal Costs		8,408	3,594
Rent		23,414	31,045

The accompanying notes form part of these financial statements.

Plumber's Union - New South Wales
A.C.N. 002 617 629
Profit and Loss Statement
For the Year ended 31 March 2003

	Note	2003 \$	2002 \$
Repairs & Maintenance		857	75
Staff Costs		321,724	372,788
Superannuation Contributions		26,278	54,802
Telephone		14,371	48,717
Officials Travelling & Other Expenses		<u>14,675</u>	<u>5,762</u>
		<u>661,494</u>	<u>915,359</u>
OPERATING PROFIT/ (LOSS)		<u>24,401</u>	<u>(219,150)</u>
OPENING BALANCE – GENERAL FUND (DEFICIT)		<u>(290,519)</u>	<u>(71,369)</u>
CLOSING BALANCE – GENERAL FUND (DEFICIT)		<u>(266,118)</u>	<u>(290,519)</u>

The accompanying notes form part of these financial statements.

Plumber's Union - New South Wales
A.C.N. 002 617 629
Profit and Loss Statement
For the Year ended 31 March 2003

	Note	2003 \$	2002 \$
DEFENCE FUND			
INCOME			
Defence Levies		31,288	-
EXPENDITURE			
		-	-
OPERATING PROFIT			
		31,288	-
OPENING BALANCE - DEFENCE FUND			
		309,152	309,152
CLOSING BALANCE - DEFENCE FUND			
		340,440	309,152

The accompanying notes form part of these financial statements.

Plumber's Union - New South Wales
Notes to the Financial Statements
For the Year ended 31 March 2003

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies adopted in the preparation of the financial report are shown below to assist members in an understanding of the figures. The accounting policies adopted are consistent with previous years except as otherwise stated.

Pursuant to generally accepted accounting principles for organisations registered under the Workplace Relations Act 1996, the financial report has been prepared as follows:

- membership contributions and levies are accounted for on a cash basis
- otherwise, the accounts have been prepared on an accrual basis, under the historical cost convention
- to conform in all material respects with relevant Australian Accounting Standards
- not adjusted to record changes in the general purchasing power of money

(a) General Fund:

Pursuant to the Rules of the Union, the General Fund includes all enrolment fees, contributions, levies and fines (except as specifically prescribed in the rules) and except with the previous permission of the Divisional Council or Divisional Executive shall only be used for the payment of allowances and general expenditures necessarily incurred in the working of the Branch.

(b) Incidental Fund:

Pursuant to the Rules of the Union, the balance remaining the General Fund at the close of each financial period is divided into three equal parts with one part being allocated to the Incidental Fund and two parts of the General Fund. This Fund is wholly at the disposal of the Branch for any purpose whatsoever. Due to the accumulated deficit in the General Fund, no transfer was made this year.

(c) Defence Fund:

This fund represents the accumulated levy made on members of the New South Wales Branch. Legal Fees incurred are deemed to be for the defence of the Union and are usually written off against this fund. However, this year legal fees have been written off in the General Fund.

(d) Special Purpose Fund:

This Fund is for special purposes. No movements occurred in the fund this year.

(e) Royal Commission Fund:

No movements occurred in the fund this year.

(f) Depreciation

Depreciation of fixed assets is calculated on the straight-line basis or reducing balance method in order to write the assets off over their estimated life. Items were scrapped this year due to the move in office location.

(g) Officials and Employees' Benefits:

Long Service Leave and Retirement Allowances payable to officials are covered by Rule 51 of the Union Rules. The Head Office of the Union accepted responsibility for these obligations until 30 June 1999. Provisions for retirement benefits for employees other than officials, in the form of Long Service Leave have been made for employees with more than five years service. Accrued Holiday Pay is based on the employees' current rate of pay.

**Plumber's Union - New South Wales
Notes to the Financial Statements
For the Year ended 31 March 2003**

(h) Royal Commission Fund/Branch and Federal Levies

On 11th December 1990, a mass meeting of members of the Union approved the introduction of a levy of \$20 per year to help defray the cost of involvement with the New South Wales Government's Royal Commission into the NSW Building Industry. On 25th August 1991, a Branch meeting of members resolved to terminate the Royal Commission Levy and implement \$7.00 per annum Head Office Levy to assist Head Office financially and \$13 Branch levy to be retained by the Branch.

(i) Income Tax:

No provision for income tax is necessary as the Union is exempt from income tax under Section 23(f) of the Income Tax Assessment Act 1936.

(j) Fringe Benefits Tax:

The Union is subject to Fringe Benefits Tax primarily with respect to Union motor vehicles. This expenditure is written off in the General Fund.

(k) Contingent Liabilities:

No contingent liability of the Branch is known to exist as 31 March 2003, including any litigation in which the Branch, or Head Office of the Union is involved.

(l) Related Party Information

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

Chairman
B. Czarnecki
President
B. Czarnecki

Trustees
G. Lane
B. Whelan
Secretary
S. McCarney

Assistant Secretary
T. Anning
Committee of Management
M. Baird
B. Czarnecki
G. Lane
S. McCarney
T. Pope
B. Whelan
B. Palmer
M. Corrigan
M. Worboys

**Plumber's Union - New South Wales
Notes to the Financial Statements
For the Year ended 31 March 2003**

Organisers

T. Anning
D. Broadley (from 6/5/02)
J. Caithness (to 8/5/02)
S. McCarney
M. Tayler (from 3/3/03)
B. Whelan (4/9/02-19/2/03)
M. Worboys (from 16/9/02)

(ii) Amounts received or due and receivable (i.e. wages paid to the Secretary, Assistant Secretary and Organisers and Committee fees paid to Committee of Management were \$213,284 (2002 \$320,689).

(iii) Amounts paid on behalf of the Secretary, Assistant Secretary and Organisers to the Building Union Superannuation Scheme in respect to the retirement of Committee of Management members was \$21,820 (2002 \$21,639).

(iv) Other transactions between the Committee Members and the Union were conducted on normal commercial terms in respect of subscriptions.

(v) Transactions between New South Wales Branch and Federal Office

(a) Per Capita Payment

During the year the New South Wales Branch of the Union was charged by the Federal Office of the Union a per capita payment calculated at 10% of Contributions in accordance with the rules.

(b) During the year a Federal Levy of \$7 per annum was charged to the Branch members and is due and payable to Head Office.

(m) Going Concern

The financial report has been prepared in accordance with the generally accepted accounting principles, which are based on the entity continuing as a going concern. The entity has in previous years incurred substantial operating losses. The entity is only able to continue as a going concern if the Branch continues to receive Head Office support.

Plumber's Union - New South Wales
Notes to the Financial Statements
For the Year ended 31 March 2003

2. CASE

Cash on Hand	1,200	1,200
EBA Agreements Account	3,752	202
Picnic Account - Auxiliary Account	42,865	19,103
General Fund Bank	360,891	229,342
Cash at Bank - No. 2 Account	196	196
Cash at Bank - No. 3 Account	94	94
Savings Investment Account	118	153
Defence Fund Account	6,687	6,712
Incidental Fund Account	-	212
Special Purpose Fund Bank	82	82
	<u>415,885</u>	<u>257,296</u>

3. RECEIVABLES

Current

Sundry Debtors	-	5,427
	<u>-</u>	<u>5,427</u>

4. PROPERTY, PLANT & EQUIPMENT

Plant & Equipment

Motor Vehicles	185,621	182,116
Less Accumulated Depreciation	<u>115,806</u>	<u>127,393</u>
	69,815	54,723
Office Furniture & Equipment	56,933	56,205
Less Accumulated Depreciation	<u>52,601</u>	<u>48,233</u>
	4,332	7,972
Total Plant & Equipment	<u>74,147</u>	<u>62,695</u>

5. ACCOUNTS PAYABLE

Current

Creditors	<u>36,728</u>	<u>20,955</u>
	<u>36,728</u>	<u>20,955</u>

Plumber's Union - New South Wales
Notes to the Financial Statements
For the Year ended 31 March 2003

6. BORROWINGS

Current

Head Office Loan	188,254	157,031
Newcastle Sub-Branch Loan	3,402	3,402
Head Office - Federal Levy	65,397	12,964
	<u>257,053</u>	<u>173,397</u>

7. PROVISIONS

Current

Provision for Holiday Pay	30,994	27,345
Provision for Long Service Leave	35,842	34,172
Provision for Retirement Allowance	14,417	14,309
Provision for GST	9,670	5,601
	<u>90,922</u>	<u>81,427</u>

8. ACCUMULATED FUNDS

General Fund	(266,118)	(290,519)
Defence Fund	340,440	309,152
Incidental Fund	13,265	13,265
Special Purpose Fund	83	83
Royal Commission Fund	17,658	17,658
	<u>105,328</u>	<u>49,639</u>

Plumber's Union - New South Wales
A.C.N. 002 617 629
Statement of Cash Flows
For the Year ended 31 March 2003

	2003	2002
	\$	\$
Cash Flows from Operating Activities		
Other Income	57,777	95,884
Contributions from Members	640,659	575,602
Federal Levies	16,830	12,964
Interest Received	1,917	11,759
Payments to Suppliers and Employees	(523,944)	(844,439)
Net Cash Inflow/(Outflow) from Operating Activities	193,239	(148,230)
Cash Flows from Investing Activities		
Payments for Property, Plant and Equipment	(35,650)	
Proceeds from Sale of Property, Plant and Equipment	1,000	-
Net Cash Inflow/(Outflow) from Investing Activities	(34,650)	-
Net Increase/(Decrease) in Cash Held	158,589	(148,230)
Cash at the beginning of the financial year	257,296	405,526
Cash at the end of the financial year	415,885	257,296

Plumber's Union - New South Wales
A.C.N. 002 617 629
Statement of Cash Flows
For the Year ended 31 March 2003

	2003	2002
	\$	\$
Reconciliation of Operating Loss to Net Cash Outflow from Operating Activities		
Operating Profit/ (Deficit)	55,689	(219,150)
Depreciation	21,555	42,136
Net Loss on Sale of Non-Current Assets	1,643	-
Increase/(Decrease) in Provision for Holiday Pay and Long Service Leave and Retirement Allowance	9,496	19,173
Changes in Assets and Liabilities		
(Increase)/Decrease in Sundry Debtors	5,427	(3,464)
(Increase)/Decrease in Prepaid Expenses		11,439
Increase/(Decrease) in GST Provision		8,215
Increase/(Decrease) in Creditors	15,773	8,336
Increase/(Decrease) in Borrowings	83,656	(14,915)
Net Cash outflow from Operating Activities	<u><u>193,239</u></u>	<u><u>(148,230)</u></u>
Reconciliation of Cash		
Cash on Hand	1,200	1,200
EBA Agreements Account	3,752	202
Picnic Account - Auxiliary Account	42,865	19,103
General Fund Bank	360,890	229,342
Cash at Bank - No. 2 Account	196	196
Cash at Bank - No. 3 Account	94	94
Savings Investment Account	118	153
Defence Fund Account	6,688	6,712
Incidental Fund Account	-	212
Special Purpose Fund Bank	82	82
Cash at End of Financial Year	<u><u>415,885</u></u>	<u><u>257,296</u></u>

Plumber's Union - New South Wales
A.C.N. 002 617 629
Certificate of Committee of Management

We, Bruce Palmer and Mark Baird, being two members of the Committee of Management of the Electrical, Electronic, Plumbing & Allied Workers Union, Plumbing Division - New South Wales Branch do state on behalf of the Committee, and in accordance with a resolution passed by the Committee, that -

- (i) The accompanying Balance Sheet is drawn up so as to give a true and fair view of the state of affairs of the organisation as at 31 March 2003.
- (ii) The accompanying Statements of Income and Expenditure are drawn up so as to give a true and fair view of the result of the organisation for the year ended 31 March 2003.
- (iii) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 March 2003 in accordance with the rules of the organisation.
- (iv) To the knowledge of any member of the Committee, during the year ended 31 March 2003, there have been no instances where the records of the organisation or other documents, not being documents containing information made available to a member of the organisation under sub-section 274(2) of the Workplace Relations Act 1996, or copies of those records or other documents, or copies of the rules of the organisation, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act 1996, the regulations thereto or the rules of the organisation.
- (v) The branch has complied with sub-section 279(1) and (6) of the Workplace Relations Act 1996 in relation to the financial accounts in respect of the year ended 31 March 2003.

Bruce Palmer

Bruce J. Palmer (J.P.)

Mark Baird

Mark Baird

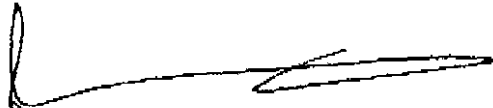
Dated this...*29th* day of...*JULY*.....2003

Plumber's Union - New South Wales
A.C.N. 002 617 629
Certificate of Accounting Officer

I, Steve McCarney, being the officer responsible for keeping the accounting records of the Electrical, Electronic, Plumbing & Allied Workers Union, Plumbing Division - New South Wales Branch, certify that as at 31 March 2003, the number of members of the Branch was 10,253.

In my opinion,

- (i) The attached accounts show a true and fair view of the financial affairs of the organisation as at 31 March 2003.
- (ii) A record has been kept of all monies so paid by, or collected from, members and all monies so paid and collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the organisation.
- (iii) Before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation.
- (iv) No payments were made out of funds or accounts operated by the organisation in respect of compulsory levies raised by the organisation or voluntary contributions collected from members of the organisation or other funds, the operation of which is required by the rules of the organisation for a purpose other than the purpose for which the fund operated.
- (v) No loans or other financial benefits, other than remuneration in respect of their full time employment with the organisation were made to persons holding office in the organisation.
- (vi) The register of members of the organisation was maintained in accordance with the Workplace Relations Act 1996.



Steve McCarney
Secretary

Dated this...*6th*...day of...*August*.....2003

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
PLUMBER'S UNION - NEW SOUTH WALES**

Scope

We have audited the attached financial report, being a special purpose financial report of CEPU Plumber's Union Division - New South Wales Branch for the year ended 31 March 2003 consisting of the Certificate of Committee of the Management, Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows and the accompanying notes. The Union's Committee of Management are responsible for financial report and the Union's committee have determined that the accounting policies described at Note 1 to the financial statements are appropriate to meet the needs of members. We have conducted an independent audit of this financial report in order to express an opinion on them to the members of the Union.

We disclaim any assumption of responsibility for any reliance on this audit report or on the financial statements to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included the evaluation of accounting policies and significant accounting estimates, examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with accounting policies as described in Note 1 so as to present a view which is consistent with our understanding of the Association's financial position, the results of its operations and its cash flows. The accounting policies within Note 1 do not require the application of all Australian Accounting Standards and other mandatory professional reporting requirements.

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

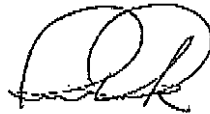
Qualifications

INTERNAL CONTROLS; We have carried out normal audit procedures on the books and records presented to us. However, due to inherent deficiencies noted in the area we have not placed any reliance on the Union's system of internal control.

Qualified Audit Opinion

In our opinion, except of the effects on the financial report of such adjustments, if any, as might be required had the limitation on our audit procedures not existed, the financial report presents fairly in accordance with

- (i) the accounting policies stated in Note 1 to the financial statements the financial position of Plumber's Union - New South Wales as at 31st March 2003 and the results of its operations and its cash flows for the year then ended; and
- (ii) comply with Accounting Standards, comprising with APS 1 "Conformity with Accounting Standards and UIG Consensus Views" and other Accounting Standards to the extent described in Note 1.



Pinker Arnold & McLoughlin
Chartered Accountants
Suite 1, Level 2
420 Forest Road
Hurstville NSW 2220

R C PINKER
Partner
25 August 2003



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 Steve McCarney
Divisional Branch Secretary
NSW Divisional Branch
Plumbing Division CEPU
Level 3, 741 George St
SYDNEY NSW 2000

Dear Mr McCarney

Financial Return - year ending 31 March 2003 (FR2003/47)

I refer to the letter of 19 January 2004 from Mr Todd Anning, Assistant Secretary.

The Registry received a copy of the auditor's report dated 25 August 2003 on 23 June 2004. I have enclosed a copy for your information.

As the report was provided directly to the Registry I would appreciate your confirmation that it is a copy of the report which was supplied to the members of your organisation and then presented to a general meeting of members or to the committee of management of the organisation. Could you also please confirm the date and method of supply to members and the date of the meeting at which it was presented.

The auditor's report refers to two matters on which I would appreciate your comments.

First, note (m) on page 7 refers to operating losses in previous years and states that your organisation "is only able to continue as a going concern if the Branch continues to receive Head Office support". I would appreciate any comments you may have on the continued provision of this support.

Second, the auditor's opinion is qualified. The qualification relates to the "Union's system of internal control" and notes that "due to inherent deficiencies" the auditor has "not placed any reliance" on that system.

A Registrar is required under section 280(2) of the *Workplace Relations Act 1996* to investigate any deficiency, failure or shortcoming set out in the report of an auditor. However, an investigation is not required if the Registrar is satisfied that the deficiency, failure or shortcoming is trivial or will be remedied in the following financial year.

I seek your comments on this qualification and your advice on what the Branch has done or is doing to address the deficiencies identified.

Yours sincerely,

Peter McKerrow
Assistant Manager

28 June 2004

SENDER TO KEEP
RP21459200



THE FOLLOWING FILE(S) ERASED

FILE	FILE TYPE	OPTION	TEL NO.	PAGE	RESULT
044	MEMORY TX		92803415	02/02	OK

ERRORS

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Australian Government

Australian Industrial Registry

Level 6, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

FACSIMILE

TO	Steve McCarney, Divisional Branch Secretary		
Organisation	CEPU Plumbing Division NSW Branch		
Fax Number	02 9280 3415	Phone Number	02 9280 1512
FROM	Belinda Penna		
Email	belinda.penna@air.gov.au		
Location	Australian Industrial Registry		
Fax Number	02 9380 6990	Phone Number	02 8374 6618
No of Pages (including cover)	2	Date	2/08/2004
Please notify sender if not all pages were received.		Time	10:25 AM

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MESSAGE:

Dear Mr McCarney,

Please find attached a copy of a letter which was sent to you dated 28 June 2004. As we have not yet received a response to this letter I tried to contact you this morning and was advised that you



FACSIMILE

TO	Steve McCarney, Divisional Branch Secretary		
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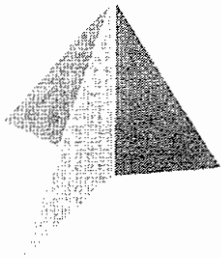
Dear Mr McCarney,

Please find attached a copy of a letter which was sent to you dated 28 June 2004. As we have not yet received a response to this letter I tried to contact you this morning and was advised you are out of the office.

Please contact either myself, or Mr Peter McKerrow on 02 8374 6509, and provide some indication as to when a response to the issues raised may be expected.

yours sincerely

Belinda Penna



CEPU
PLUMBING DIVISION
NSW BRANCH
ABN 85 656 451 687

Level 3,
741 Georg
Sydney NS
Ph: (02) 9
Fax: (02) 9

Peter McKerrow
Assistant Manager
Australian Industrial Registry
Level 8 Terrace Towers
80 William Street
EAST SYDNEY 2011

3 August 2004

RECEIVED 3/8/04

Dear Mr McKerrow,

Following our phone conversation yesterday, 2 August 2004 re failure to answer correspondence dated 28 June 2004, the matter has been forwarded to our auditors Pinker, Arnold, McLoughlin, Chartered Accounts, the person handling this matter is Mahendra Amin, he can be contacted at his office on 9585 1255.

As yet, Mr Amin has not responded to the union on the matters you have requested to date but as stated., I will endeavor to contact Mr Amin today to have the matter finalized

Yours sincerely

Steve McCarney
State 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 Steve McCarney
Divisional Branch Secretary
NSW Divisional Branch
Plumbing Division CEPU
Level 3, 741 George St
SYDNEY NSW 2000

Dear Mr McCarney

Financial Return - year ending 31 March 2003 (FR2003/47)

I refer to your letter of 3 August 2004 received by e-mail the same day.

I note you have referred the Registry's correspondence to the Branch's auditor for comment. However, as you would appreciate, the auditor's role is primarily to express an opinion on the financial affairs of the Branch which he has now done.

The information which the Registry seeks from your organisation is as follows:

- the date on which and the method by which the auditor's report was provided to the members of your organisation
- the date of the meeting (either of the committee of management or a general meeting of members) at which the report previously provided to the members was then presented
- your comments on the issue of the Branch's capacity to continue as a "going concern" identified in the auditor's report; and
- your comments on the qualification in the auditor's report about the organisation's "system of internal control"

As indicated in my letter of 28 June 2004, where documents lodged in the Industrial Registry include a report of an auditor setting out particulars of a deficiency, failure or shortcoming in relation to certain matters including the keeping of satisfactory accounting records, the Registrar is required to investigate that matter unless satisfied the matter is "trivial or will be remedied in the following financial year".

Yours sincerely,


Peter McKerrow
Assistant Manager

5 August 2004



Contact Officer: Peter McKerrow

Telephone No: 02 8374 6666

Facsimile No: 02 9380 6990

Our Reference: FR 2003/47

Mr McCarney phoned on Friday 6 August 2004 in response to the Registry's letter of 5 August 2004.

He said that his organisation had provided members the financial documents and held a "second meeting" (the organisation's AGM) as it had done for the previous year's financial reporting process. I indicated that the only document lodged to date was a copy of the auditor's report sent by the auditor directly to the Registry.

I said the purpose of the requests for information in the Registry's letters of 28 June and 5 August 2004 was to confirm whether his organisation had provided the report to members and then presented it to the "second meeting". If his organisation had completed these steps, it should confirm this to the Registry in writing.

He said he would send a letter next week addressing these matters.

Peter McKerrow

6 August 2004

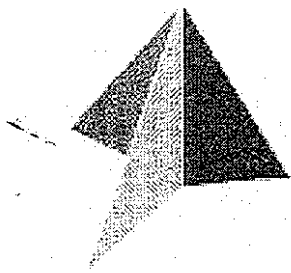
McKERROW, Peter

From: cepunewcastle [cepunew@maxi.net.au]

Sent: Tuesday, 10 August 2004 2:33 PM

To: peter.mckerrow@air.gov.au

Subject: Reply to letter of 28 June 04



CEPU

**PLUMBING DIVISION
NSW BRANCH**

ABN 85 655 451 637

Level 3,
741 George
Sydney NSW
Ph: (02) 92
Fax: (02) 92

Peter McKerrow
Assistant Manager
Australian Industrial Registry
Level 8 Terrace Towers
80 William Street
EAST SYDNEY 2011

10 August 2004

Dear Mr McKerrow,

In response to your letter dated 28 June 2004, the Auditors Report for 2002, 2003 was presented to a Committee of Management meeting dated 29 July 2003, it was then presented to a Annual General Meeting 28 August 2003.

Prior to the Annual General Meeting copies of the Annual Audit were circulated to work place lunch rooms and made available to members at office of the Union in 741 George Street, Sydney.

The notice of the Annual General Meeting was placed in both Sydney newspapers being, The Daily Telegraph and The Sydney Morning Herald and also posted in lunch rooms as requested by Belinda Penna.

And in response to your concerns over continued support of the Federal office a letter to that fact has been attached.

And in response to your question of what has been done to address the Auditors concerns re Internal Controls, the Union has looked at several alternatives being the purchase and installation of the soft ware program MYOB., and is consulting with the auditor on a regular basis to allay any concerns of the auditor.

Yours sincerely


Steve McCamey
State Secretary

Communications Electrical Electronic Energy Information Postal Plumbing and Airice Services Union of Australia

WOLLONGONG OFFICE
Level 2, 69 Market Street
Wollongong NSW 2500
Ph: (02) 4229 8711 Fax: (02) 4229 5636

NEWCASTLE OFFICE
Suite 305, Forworkers Centre
161 Millburn Road, Mayfield NSW 2
Ph: (02) 4968 0933 Fax: (02) 496



CEPU PLUMBING DIVISION
Communications, Electrical and Plumbing Union

FEDERAL OFFICE

EARL SETCHES
Federal Secretary

BRIAN O'REILLY
Federal President

52 Victoria St
Canberra South 0200

Tel: 02 9652 1400
Fax: 02 9653 7516

10th August, 2004

Mr. Richard Pinker,
Auditor,
Pinker, Arnold & McLoughlin,
Suite 1, Level 2
420 Forest Road
HURSTVILLE NSW 2230

Dear Sir,

This is to confirm that the CEPU - Plumbing Division (NSW Branch) owes \$263,154 (two hundred and sixty three thousand and one hundred and fifty four dollars) to the CEPU Plumbing Division Federal Office as at 31st March, 2004.

We also confirm that the CEPU Plumbing Division, Federal Office will continue to provide financial support if necessary and will not be calling up the above amount in the next twelve months.

Yours faithfully,

Earl Setches
EARL SETCHES
FEDERAL 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 Steve McCarney
Divisional Branch Secretary
NSW Divisional Branch
Plumbing Division CEPU
Level 3, 741 George St
SYDNEY NSW 2000

Dear Mr McCarney

Financial Return - year ending 31 March 2003 (FR2003/47)

Thank you for your letter of 10 August 2004 setting out the manner in which the financial documents were provided to members before presentation to your organisation's annual general meeting.

I also note the enclosed letter from the Federal Secretary of the Plumbing Division confirming continued financial support for the Branch.

Finally, I note that in response to the auditor's comments on the internal controls of the Branch you will be reviewing those matters in consultation with him.

The Branch's financial documents will now be filed.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Peter McKerrow', written over a horizontal line.

Peter McKerrow
Assistant Manager

11 August 2004