



FAIR WORK
AUSTRALIA

31 May 2010

Mr Steve McCarney
Secretary, NSW Plumbing Divisional Branch
CEPU
C/- Shop 1/111 McEvoy Street
ALEXANDRIA NSW 2015



Dear Mr McCarney

**Re: Lodgement of Financial Statements and Accounts – NSW Plumbing Divisional Branch –
for year ending 31 March 2009 (FR2009/207)**

I acknowledge receipt of the Secretary's Certificate which was lodged with Fair Work Australia by Mr Pran Rathod, Director Audit Services, Hayes Knight (NSW) Pty Ltd on 18 May 2010.

The certificate has been added to the abovementioned statements and accounts previously lodged and the documents have now been filed.

I note that the figure for "Donations" on the Income Statement is \$2,782. If this figure included any single donation exceeding \$1,000, then I would remind you that a separate statement showing the particulars prescribed by s237 should be lodged at your earliest convenience. Otherwise there is no further action required in respect of this return.

Yours sincerely,

Stephen Kellett
Statutory Services Branch
Fair Work Australia

From: Pran Rathod [Pran.Rathod@hayesknight.com.au]
Sent: Tuesday, 18 May 2010 10:25 AM
To: KELLETT, Stephen
Subject: signed statement

Attachments: finally; ATT3951983.txt; ATT3951984.htm; JPEG image; 20100518214552092.pdf
Hi Stephen

Please find attached the signed certificate for NSW Plumbers Union.

Apologies for the delay.

Thanks for your continued assistance.
Kind regards

Pran Rathod FCPA
Director Audit Services
e: pran.rathod@hayesknight.com.au

Hayes Knight (NSW) Pty Ltd

a: Level 2, 115 Pitt St, Sydney NSW 2000

t: +61 2 9221 6666

f: +61 2 9221 6305

w : www.hayesknight.com.au

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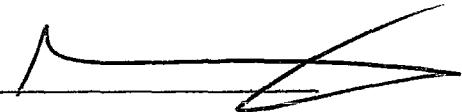
Liability limited by a scheme approved under Professional Standards Legislation.

CERTIFICATE BY SECRETARY OR PRESCRIBED DESIGNATED OFFICER

I, (name) Stephen James McCartney


a prescribed designated officer, certify that the enclosed documents lodged, consisting of the general purpose financial report of the New South Wales (Plumbing Division) Branch of the CEPU for the year ended 31 March 2009

- are copies of the documents provided to members (on/~~from~~ 9/12/09)
- and subsequently presented to a meeting, in accordance with section 266, held on 10/2/2010



(Signature) 

(Position) Secretary

Date 3/5/2010

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KELLETT, Stephen

From: Pran Rathod [Pran.Rathod@hayesknight.com.au] **Sent:** Thu 22/04/2010 5:13 PM
To: KELLETT, Stephen
Cc: cindra.hilder@nswplumbersunion.com.au
Subject: CEPU Plumbing Division-NSW Branch
Attachments:  Message from KMBT_600(225KB)  SKMBT_60010042216590.pdf(224KB)

Dear Stephen

We are the new auditors of the Union.
Cindra has requested us to attend to your e mail to her of 20 April.

I advise as follows:

1. I will discuss with you further in relation to item1.
2. I attach the signed auditors report on the concise financial report
3. I attach the signed committee of management report.

Thanks

Kind regards

Pran Rathod FCPA
Director Audit Services
e: pran.rathod@hayesknight.com.au

Hayes Knight (NSW) Pty Ltd

a: Level 2, 115 Pitt St, Sydney NSW 2000
t: +61 2 9221 6666
f: +61 2 9221 6305
w : www.hayesknight.com.au

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KELLETT, Stephen

From: Cindra [cindra.hilder@nswplumbersunion.com.au]
To: KELLETT, Stephen
Cc:
Subject: FW: Message from KMBT_600
Attachments: SKMBT_60010042010020.pdf(1MB)

Sent: Tue 20/04/2010 10:45 AM

Hi Stephen

The papers as requested



**CINDRA HILDER JP
OFFICE MANAGER
NSW BRANCH**

Mobile: 0406 660 424
Email: cindra.hilder@nswplumbersunion.com.au

CEPU PLUMBING DIVISION

Shop 1, 111 McEvoy Street
Alexandria NSW 2015

Phone: 02 9310 3411
Fax: 02 9310 1380

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

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COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
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DIVISION- NEW SOUTH WALES BRANCH

OPERATING REPORT

Principal Activities

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

Review of Results

The net result of operations for the year was a loss of \$23,549 (2008 – loss of \$217,122).

Significant Changes in the State of Affairs

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

Resignation of Members

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

Number of Members

As at 31 March 2009, the number of financial members of the organisation was 1,554.

Number of Full Time Employees

As at the 31 March 2009, the number of full time equivalent employees was 5.

Committee of Management

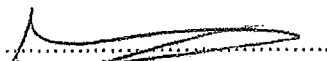
The Committee of Management current members are as follows:

David Broadley	John Treble
Scott Davey (resigned 24/09/08)	Theo Smartzopoulos
Alan Duff (resigned 22/04/2009)	Mark Stevens (resigned 17/09/08)
Gavin Follers (resigned 17/09/08)	Ian Wright
Steve McCarney	William Patterson
James Harris (appointed 24/09/2009)	Con Siakos (appointed 24/09/08)
Ted Mulbrey	

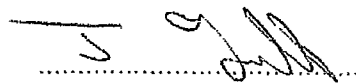
Future Developments

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

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



Steve McCarney



John Treble

Dated this 9 day of December 2009

COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
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DIVISION- NEW SOUTH WALES BRANCH

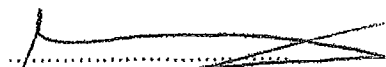
COMMITTEE OF MANAGEMENT STATEMENT

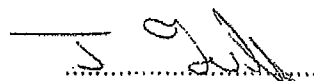
The Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Plumbing Division - New South Wales Branch passed the following resolution in relation to the general purpose financial report of the reporting unit for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

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

- (a) the financial statements and notes comply with the Reporting Guidelines of the Industrial Registrar;
- (b) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (c) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (d) during the financial year to which the general purpose financial report relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned;
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned;
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations;
 - (iv) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (v) there have been no orders for inspection of financial records made by the Commission under section 273 of the RAO Schedule during the period.
- (e) in relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under section 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursed of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and
 - (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For the Committee of Management


Steve McCarney


John Treble

Dated this 9 day of December, 2009

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

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

	Note	<u>2009</u> \$	<u>2008</u> \$
Revenue			
Contributions		704,777	650,147
Interest		11,343	13,085
Sundry Income		<u>102,047</u>	<u>91,438</u>
Total Revenue		<u>818,167</u>	<u>754,670</u>
Expenses			
Affiliations		13,807	23,034
Administrative Services			
Advertising		-	1,442
Audit Fees		16,350	22,000
Accounting Fee		7,500	4,750
Bank Charges		5,973	4,611
Cleaning & Security Services		7,148	13,941
Compilation Fees			-
Computer Programming Expenses		9,286	13,981
Depreciation		32,390	30,016
Donations		2,782	-
Electricity		2,669	2,413
Fines and Penalties		1,205	-
Fringe Benefits Tax		3,042	4,312
Federal Levies		6,061	7,294
Sundries		24,346	18,222
Merchandising Expenses		29,069	30,244
Provision for Annual Leave		10,738	(27,997)
Provision for Long Service Leave		(64,552)	32,174
Provision for Retiring Allowance		(48,282)	48,324
Annual Leave, Long Service Leave & Retiring Allowance Paid	13	38,742	81,878
Redundancy Payment		-	16,890
Insurance		14,747	18,615
Legal and Professional Fees		76,401	5,040
Loss on Disposal of Fixed Assets		11,468	-
Staff Amenities & Miscellaneous Expenses		4,889	4,735
Motor Vehicle Expenses		44,317	40,832
Postage		4,172	2,093
Printing & Stationery		15,364	22,742
Rent		45,874	35,260
Salaries & Wages	13	363,810	346,408
Subscriptions		1,070	1,427
Superannuation	13	50,432	43,963
Telephone		25,154	25,053
Travel & Other Allowances		13,284	31,119
Freight & Transport		1,982	2,051
Campaigns Expenses		-	1,927
		<u>771,238</u>	<u>908,794</u>
Per Capita Payment to Head Office		<u>70,478</u>	<u>62,998</u>
Total Expenses		<u>841,716</u>	<u>971,792</u>
Net Loss for Year		<u>(23,549)</u>	<u>(217,122)</u>

The accompanying notes form part of these financial statements

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

**BALANCE SHEET
AS AT 31 MARCH 2009**

	Note	<u>2009</u>	<u>2008</u>
		\$	\$
CURRENT ASSETS			
Cash and Cash Equivalents	5	384,597	542,055
Receivables	6	-	10,693
Inventories	7	5,930	-
TOTAL CURRENT ASSETS		<u>390,527</u>	<u>552,748</u>
NON-CURRENT ASSETS			
Plant and Equipment	8	<u>101,662</u>	<u>113,449</u>
TOTAL NON-CURRENT ASSETS		<u>101,662</u>	<u>113,449</u>
TOTAL ASSETS		<u>492,189</u>	<u>666,197</u>
CURRENT LIABILITIES			
Payables	9	44,993	68,615
Non Interest-bearing liabilities	10	349,363	374,103
Provisions	11	<u>31,130</u>	<u>169,903</u>
TOTAL CURRENT LIABILITIES		<u>425,486</u>	<u>612,621</u>
NON - CURRENT LIABILITIES			
Provisions	11	<u>44,117</u>	<u>7,441</u>
TOTAL NON - CURRENT LIABILITIES		<u>44,117</u>	<u>7,441</u>
TOTAL LIABILITIES		<u>505,335</u>	<u>620,062</u>
NET ASSETS		<u>22,586</u>	<u>46,135</u>
EQUITY			
Reserves	12	371,363	371,363
Accumulated losses		<u>(348,777)</u>	<u>(325,228)</u>
TOTAL EQUITY		<u>22,586</u>	<u>46,135</u>

The accompanying notes form part of these financial statements

COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,
PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA PLUMBING DIVISION- NEW
SOUTH WALES BRANCH

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2009

	Note	<u>2009</u>	<u>2008</u>
		\$	\$
Balance as at 1 April		(325,228)	(108,106)
Retrospective adjustment upon change in accounting policy		-	-
Loss for the Year		<u>(23,549)</u>	<u>(217,122)</u>
Balance as at 31 March		<u>(348,777)</u>	<u>(325,228)</u>

The accompanying notes form part of these financial statements

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

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

	Note	<u>2009</u>	<u>2008</u>
		\$	\$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from customers		704,777	723,269
Sundry income		61,830	88,353
Payments to suppliers and employees		(881,883)	(949,597)
Interest received		<u>14,630</u>	<u>9,798</u>
Net cash (used in)/provided by operating activities	19 (b)	<u>(100,646)</u>	<u>(128,177)</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for plant and equipment		<u>(32,072)</u>	<u>(40,772)</u>
Net cash (used in)/provided by investing activities		<u>(32,072)</u>	<u>(40,772)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Amount payable – Federal Office		<u>(24,740)</u>	<u>70,292</u>
Net cash provided by financing activities		<u>(24,740)</u>	<u>70,292</u>
Net (decrease)/increase in cash and cash equivalents		(157,458)	(98,657)
Cash and Cash Equivalents at beginning of financial year		<u>542,055</u>	<u>640,712</u>
Cash and Cash Equivalents at end of financial year	19 (a)	<u>384,597</u>	<u>542,055</u>

The accompanying notes form part of these financial statements

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

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

	<u>2009</u>	<u>2008</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	-	5,000
Interest received on recovered money	<u>-</u>	<u>-</u>
Total Receipts	<u>-</u>	<u>5,000</u>
Payments		
Deductions of amounts due in respect of membership	-	418
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>4,582</u>
Total Payments	<u>-</u>	<u>5,000</u>
Cash Assets in Respect of Recovered Money at End of Year	<u>-</u>	<u>-</u>

The accompanying notes form part of these financial statements

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

1. Statement of Significant Accounting Policies

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

In accordance with generally accepted accounting principles for these types of organisations, membership contributions are accounted for on a cash basis. Otherwise the financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on fair values of consideration given in exchange for assets.

The accounts are prepared on the basis that the Branch will continue as a going concern notwithstanding the negative working capital. The ability to continue as a going concern is dependent upon the continued support of the Federal and Victorian offices.

Basis of Preparation

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

Standards and interpretations not yet effective

Certain Australian Accounting Standards and Interpretations have recently been issued or amended but are not yet effective and have not been adopted by the entity for the annual reporting period ended 31 March 2009. The Committee of Management have not yet fully assessed the impact of these new or amended standards (to the extent relevant to the entity) and interpretations.

Initial application of AASB 101 Presentation of Financial Statements effective for annual reporting periods beginning on or after 1 January 2009 will not affect any of the amounts recognised in the financial report, but will change the disclosures presently made in relation to the entity and its financial report. The initial application of AASB 123 and AASB 2007-10 Further Amendments to Australian Accounting Standards arising from AASB 101 effective for annual reporting periods beginning on or after 1 January 2009 are not expected to have any material impact on the financial report of the entity.

Accounting Policies

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

(a) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

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SOUTH WALES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

(b) Plant and Equipment

Plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

The carrying amount of plant and equipment is reviewed annually by the committee of management members to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

Depreciation

The depreciable amount of all fixed assets are depreciated over their estimated useful lives to the organisation commencing from the time the asset is held ready for use.

The depreciation rates used for each class of asset are:

<i>Class of asset</i>	<i>Depreciation rate</i>
Motor vehicles	25%
Office equipment and furniture	11% - 33%

(c) Cash and Cash Equivalents

For the purposes of the Cash Flow Statement, cash and cash equivalents include cash on hand and at call deposits with banks or financial institutions, investments in money market instruments maturing within less than two months and net of bank overdrafts (when applicable).

(d) Inventory

Inventories of saleable merchandise are measured at the lower of cost or net realisable value.

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SOUTH WALES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

(e) Financial Instruments

Financial instruments, incorporating financial assets and financial liabilities, are recognised when the entity becomes a party to the contractual provisions of the instrument. Trade date accounting is adopted for financial assets that are delivered within timeframes established by marketplace convention.

Financial instruments are initially measured at fair value plus transactions costs. Financial instruments are classified and measured as set out below:

(i) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost using the effective interest rate method.

(ii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the entity's intention to hold these investments to maturity. They are subsequently measured at amortised cost using the effective interest rate method.

(iii) Financial Liabilities

Non-derivative financial liabilities are subsequently measured at amortised cost using the effective interest rate method.

(iv) Impairment

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

(f) 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 Taxation 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 expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

(g) Employee Benefits

Provision is made for the Union's liability for employee benefits arising from services rendered by employees to balance date.

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

Long Service Leave and Retiring Allowance accrued by Union officials from 1 July 1999 is no longer the liability of the National Office. Accordingly, provision for Long Service Leave and Retiring Allowance now recorded in the books of the New South Wales Branch takes into account the liability for such employees from 1 July 1999.

Long Service Leave and Retiring Allowance have been accrued in accordance with clause 51 of the Rules of the Union.

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

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

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SOUTH WALES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

(h) Revenue Recognition

Contributions from members are shown net of refunds and are accounted for on an accrual basis.

Interest revenue is recognised on an accrual basis.

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

All revenue is stated net of the amount of goods and services tax (GST).

(i) Inventory

Inventories are measured at the lower of cost and net realisable value.

(j) Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform to changes in presentation for the current financial year.

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SOUTH WALES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

(k) Changes in Accounting Policies

The entity changed its accounting policy for the financial year ended 31 March 2009 relating to the measurement and recognition of inventories. Merchandise was previously expensed as purchased as the vast majority was gifted to members at nil consideration. The entity has now elected to recognise saleable merchandise as inventory.

The Committee of Management are of the opinion that the implemented change will better reflect the usage of inventory.

The aggregate effect of the change in accounting policy on the annual financial statements for the year ended 31 March 2009 is as follows:

	<u>2009</u>		
	Previously Stated	Adjustment	Restated
	\$	\$	\$
Income Statement			
Merchandising expenses	34,999	(5,930)	29,069
Net Loss for the Year	(29,479)	5,930	(23,549)
Balance Sheet			
Inventory	-	5,930	5,930
Adjustment to opening accumulated losses	-	-	-
	<u>2008</u>		
	Previously Stated	Adjustment	Restated
	\$	\$	\$
Income Statement			
Merchandising expenses(*)	-	-	-
Net Loss for the Year	-	-	-
Balance Sheet			
Inventory(*)	-	-	-
Adjustment to opening accumulated losses	-	-	-

(*): No saleable merchandise was on hand at 31 March 2008

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

2. 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.

3. Funds

3.1 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.

3.2 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.

3.3 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.

3.4 Special Purpose Fund

This fund is for special purposes. The amount in this account has been sent to Trustee of unclaimed monies.

3.5 Royal Commission Fund

No movements occurred in the fund this year.

4. Information to Be Provided to Members or Registrar

In accordance with the requirements of the Workplace Relations Act 1996 Schedule 1 B (RAO), the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 272 which reads as follows:-

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner and within such time as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member, information received because of an application made at the request of the member.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,
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SOUTH WALES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
5. Cash and Cash Equivalents		
Cash in Hand	493	1,200
Cash at Bank	<u>384,104</u>	<u>540,855</u>
	<u>384,597</u>	<u>542,055</u>
6. Receivables		
Sundry Debtors and Accrued Income	-	6,372
Other debtors	<u>-</u>	<u>4,321</u>
	<u>-</u>	<u>10,693</u>
7 Inventory		
At Cost	<u>5,930</u>	<u>-</u>
8 Plant and Equipment		
(a) Motor vehicles		
At cost	155,499	157,512
Less: accumulated depreciation	<u>(73,347)</u>	<u>(68,492)</u>
	<u>82,152</u>	<u>89,020</u>
(b) Office equipment		
At cost	55,638	53,647
Less accumulated depreciation	<u>(36,128)</u>	<u>(29,218)</u>
	<u>19,510</u>	<u>24,429</u>
Total Plant and equipment	<u>101,662</u>	<u>113,449</u>

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,
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NEW SOUTH WALES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

8 Plant and Equipment (Cont)

Reconciliations

Reconciliation of the carrying amounts of plant and equipment at the beginning and end of the current year.

2009	Motor Vehicles	Office Equipment	Total
	\$	\$	\$
Carrying amount at beginning	89,020	24,429	113,449
Additions	30,081	1,991	32,072
Disposals/Adjustment	(11,469)	-	(11,469)
Depreciation Expense	(25,480)	(6,910)	(32,390)
Carrying amount at end	82,152	19,510	101,662

2008	Motor Vehicles	Office Equipment	Total
	\$	\$	\$
Carrying amount at beginning	82,282	20,411	102,693
Additions	29,682	11,090	40,772
Disposals/Adjustment	-	-	-
Depreciation Expense	(22,944)	(7,072)	(30,016)
Carrying amount at end	89,020	24,429	113,449

	<u>2009</u>	<u>2008</u>
	\$	\$
9 Payables		
Sundry creditors and accruals	48,121	55,865
GST Payable	<u>(3,128)</u>	<u>12,750</u>
	<u>44,993</u>	<u>68,615</u>
10 Non Interest Bearing Liabilities		
Amounts payable to Federal Office and other branches	<u>349,363</u>	<u>374,103</u>
11 Provisions		
Current		
Annual Leave	31,130	20,392
Long Service Leave & Retiring Allowance	-	149,511
	<u>31,130</u>	<u>169,903</u>
Non Current		
Long Service Leave & Retiring Allowance	<u>44,117</u>	<u>7,441</u>

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,
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NEW SOUTH WALES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

12	Reserve Funds	Defence	Incidental	Royal Commission	Total
		\$	\$	\$	\$
	At beginning of year	340,440	13,265	17,658	371,363
	Transfer during the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	At end of year	<u>340,440</u>	<u>13,265</u>	<u>17,658</u>	<u>371,363</u>

The reserve records amounts set aside in prior years to fund future requirements of the Union.

13 Employee Benefits

Employee benefits paid during the year:

	Elected Officials	Administrative & Industrial Staff	Total
	\$	\$	\$
Wages & Salaries	256,361	107,449	363,810
Annual Leave and sick leaves	25,556	13,186	38,743
Long Service Leaves & Retiring Allowance	<u>-</u>	<u>-</u>	<u>-</u>
	281,917	120,635	402,552
Superannuation	<u>37,892</u>	<u>12,540</u>	<u>50,432</u>
Total	<u>319,809</u>	<u>133,175</u>	<u>452,984</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

14 RELATED PARTY TRANSACTIONS

The following were the related parties to the Union during the year

David Broadley	John Trebble
Scott Davey (resigned 24/09/2008)	Theo Smartzopoulos
Alan Duff (resigned 22/04/2009)	Mark Stevens (resigned 17/09/08)
Gavin Follers (resigned 17/09/08)	Ian Wright
Steve McCarney	William Patterson
James Harris (appointed 24/09/2008)	Con Siakos (appointed 24/09/2008)
Ted Mulbrey	

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 \$281,918 (2008: \$272,842).

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 \$37,892 (2008: \$31,695).

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

Transactions between New South Wales Branch and Federal Office

(a) Per Capita Payment & Levy

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.

During the year a Federal Levy of \$7 per annum per annum was charged to the branch members and is due and payable to Head office.

	2009	2008
	\$	\$
Per Capita Payment	<u>70,458</u>	<u>62,998</u>
Federal Levy	<u>6,061</u>	<u>7,294</u>

15 Contingent Liabilities

There are no known contingent liabilities as at balance date or to the date of this report.

16 Commitment

Capital Expenditure Commitment	<u> </u>	<u> </u>
--------------------------------	-----------------	-----------------

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

17 Events Subsequent to Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Union, the results of those operations, or the state of affairs of the Union in future financial years.

18 Segment Reporting

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

	<u>2009</u>	<u>2008</u>
	\$	\$
19 Cash Flow Information		
(a) Reconciliation of cash and cash equivalents		
Cash and cash equivalents at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:		
Cash on hand	493	1,200
Cash at bank	<u>384,104</u>	<u>540,855</u>
	<u>384,597</u>	<u>542,055</u>
(b) Reconciliation of cash flow from operations with loss from ordinary activities after income tax		
Loss from ordinary activities after income tax	(104,715)	(217,122)
Non-cash flows in loss from ordinary activities		
Depreciation	32,390	30,016
Loss on disposal of plant and equipment	11,468	-
Changes in assets and liabilities		
Decrease/(Increase) in receivables	10,693	6,378
Decrease/Increase in payables	(23,622)	6,484
Decrease in provisions	<u>(26,860)</u>	<u>46,067</u>
Cash flows from operations	<u>(100,646)</u>	<u>(128,177)</u>

20 Union Details

The registered office of the Union is:
Plumbers Union of New South Wales
Shop 1, 111 McEvoy Street
ALEXANDRIA NSW 2015

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

21 Financial Instruments

(a) Financial Risk Management

The entity's financial instruments consist of deposits with banks, short-term investments, accounts receivable and payable.

The entity does not have any derivative instruments at 31 March 2009.

The purpose of the financial instruments is to raise finance for the operations of the entity.

i) Treasury Risk Management

The Committee of Management meets on a regular basis to analyse currency and interest rate exposure and to evaluate treasury management strategies in the context of the most recent economic conditions and forecasts.

ii) Financial Risks

The main risks the entity is exposed to through its financial instruments are liquidity risk and credit risk. The entity is not exposed to interest rate risk arising from debts.

Foreign Currency

The entity is not exposed to fluctuations in foreign currency.

Liquidity Risk

The entity manages liquidity risk by monitoring forecast cash flows and ensuring that adequate unutilised borrowing facilities are maintained.

Credit Risk

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

The entity does not have a material credit risk exposure to a single individual or group of debtors under financial instruments entered into by the entity.

(a) Interest Rate Risk

The entity's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on classes of financial assets and financial liabilities, is as follows:

	Weighted Average Effective Interest Rate		Floating Interest Rate		Non Interest Bearing		Total	Total
	2009	2008	2009	2008	2009	2008	2009	2008
Financial Assets:	%	%	\$	\$	\$	\$	\$	\$
Cash and cash equivalents	3.5	6.55	378,928	533,373	5,669	8,682	384,597	542,055
Receivables	-	-	-	-	-	10,692	-	10,692
Total Financial Assets			378,928	533,373	5,669	19,554	384,597	552,747
Financial Liabilities:								
Payables	-	-	-	-	44,993	68,615	44,993	68,615
Non Interest Bearing Liabilities	-	-	-	-	349,363	374,103	349,363	374,103
Total Financial Liabilities			-	-	394,356	442,718	394,356	442,718
Net Financial Assets/(Liabilities)			378,928	533,373	(388,687)	(427,444)	(9,759)	110,029

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

21 Financial Instruments (Cont)

(c) Net Fair Values

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

(d) Sensitivity Analysis

The following table discloses the impact on net operating result and equity for each category of the financial instrument held by the entity as at year end if changes in the market interest rates risk occur. The entity is not exposed to other price risk which could impact on the net operating result and equity for each of the financial instrument held by the entity.

2009	Carrying Amount \$	Interest Rate Risk			
		-1%		+1%	
		Profit \$	Equity \$	Profit \$	Equity \$
Financial Assets					
Cash and Cash Equivalents	384,597	(3,846)	(3,846)	3,846	3,846
Receivables	-	-	-	-	-
Financial Liabilities					
Payables	44,993	-	-	-	-
Non Interest Bearing Liabilities	349,363	-	-	-	-

2008	Carrying Amount \$	Interest Rate Risk			
		-1%		+1%	
		Profit \$	Equity \$	Profit \$	Equity \$
Financial Assets					
Cash and Cash Equivalents	542,055	(5,421)	(5,421)	5,421	5,421
Receivables	10,692	-	-	-	-
Financial Liabilities					
Payables	68,615	-	-	-	-
Non Interest Bearing Liabilities	374,103	-	-	-	-

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,
PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA PLUMBING DIVISION – NEW
SOUTH WALES BRANCH**

INDEPENDENT AUDIT REPORT

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

Scope

Report on the Financial Report

We have audited the accompanying financial report comprising of the Certificate of Committee of Management, Income Statement, Balance Sheet, Statement of Recognised Income and Expense, Cash Flow Statement, Statement of Receipts and Payments for Recovery of Wages Activity and accompanying notes to the financial statements for the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia Plumbing Division – New South Wales Branch for the year ended 31 March 2009 and is set out on pages 2 to 20.

Executive Committee's Responsibility for the Financial Report

The executive committee of the union is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relations Act 1996. 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. In Note 1, the executive committee also state, in accordance with Accounting Standard AASB 101: Presentation of Financial Statements, that compliance with the Australian equivalents to International Financial Reporting Standards (IFRS) ensures that the financial report, comprising the financial statements and notes, complies with IFRS.

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 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

UHY Haines Norton - ABN 85 140 758 156 155/611 98 133 826

Level 11, 1 York Street Sydney NSW 2000
GPO Box 4137 Sydney NSW 2001

t +61 2 9256 6600
f +61 2 9256 8611

e sydney@uhyhn.com.au
w www.uhyhainesnorton.com.au

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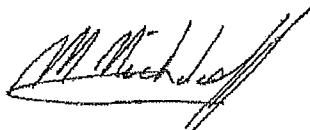
made by the executive committee, as well as evaluating the overall presentation of the financial report.

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

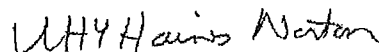
Auditor's Opinion

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

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




M. D. Nicholaeff
Partner









UHY Haines Norton
Chartered Accountants

Signed at Sydney on 9 December 2009

 You replied on 19/04/2010 9:27 AM.
This message was sent with high importance.
Attachments can contain viruses that may harm your computer. Attachments may not display correctly.

KELLETT, Stephen

From: Cindra [cindra.hilder@nswplumbersunion.com.au] **Sent:** Mon 19/04/2010 8:48 AM
To: KELLETT, Stephen
Cc: 'Stephen McCarney'; 'Dave Broadley'
Subject: financial reports
Attachments:  20100419213547816.pdf(473KB)  STAT DEC OFFICE HOLDERS.pdf(685KB)  STATEMENT OF INCOME AND EXPENS.pdf(967KB)  COM LIST FINANCIAL REPORT.pdf(175KB)  LETTER FROM HAINES NORTON.pdf(796KB)  OPERATING REPORT.pdf(862KB)

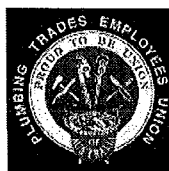
Hi Stephen

Please see attached the financial statements were mailed in last year

Attached is David's Vale letter of documents returned

Please also see attached reports

thankyou



**CINDRA HILDER JP
OFFICE MANAGER
NSW BRANCH**

Mobile: 0406 660 424
Email: cindra.hilder@nswplumbersunion.com.au

CEPU PLUMBING DIVISION

Shop 1, 111 McEvoy Street
Alexandria NSW 2015

Phone: 02 9310 3411
Fax: 02 9310 1380

COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA PLUMBING
DIVISION- NEW SOUTH WALES BRANCH

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

OPERATING REPORT

Principal Activities

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

Review of Results

The net result of operations for the year was a loss of \$23,549 (2008 – loss of \$217,122).

Significant Changes in the State of Affairs

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

Resignation of Members

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

Number of Members

As at 31 March 2009, the number of financial members of the organisation was 1,554.

Number of Full Time Employees

As at the 31 March 2009, the number of full time equivalent employees was 5.

Committee of Management

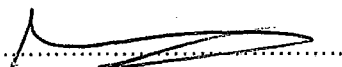
The Committee of Management current members are as follows:

David Broadley	John Treble
Scott Davey (resigned 24/09/08)	Theo Smartzopoulos
Alan Duff (resigned 22/04/2009)	Mark Stevens (resigned 17/09/08)
Gavin Follers (resigned 17/09/08)	Ian Wright
Steve McCarney	William Patterson
James Harris (appointed 24/09/2009)	Con Siakos (appointed 24/09/08)
Ted Mulbrey	

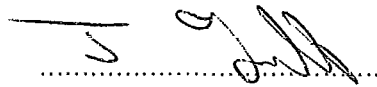
Future Developments

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

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



Steve McCarney



John Treble

Dated this day of 2009

COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA PLUMBING
DIVISION- NEW SOUTH WALES BRANCH


COMMITTEE OF MANAGEMENT STATEMENT

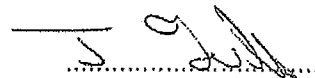
The Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Plumbing Division - New South Wales Branch passed the following resolution in relation to the general purpose financial report of the reporting unit for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

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

- (a) the financial statements and notes comply with the Reporting Guidelines of the Industrial Registrar;
- (b) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (c) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (d) during the financial year to which the general purpose financial report relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned;
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned;
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations;
 - (iv) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (v) there have been no orders for inspection of financial records made by the Commission under section 273 of the RAO Schedule during the period.
- (e) in relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under section 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursed of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and
 - (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For the Committee of Management


Steve McCahey


John Treble

Dated this 9 day of December, 2009

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

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

	Note	<u>2009</u>	<u>2008</u>
		\$	\$
Revenue			
Contributions		704,777	650,147
Interest		11,343	13,085
Sundry Income		<u>102,047</u>	<u>91,438</u>
Total Revenue		<u>818,167</u>	<u>754,670</u>
Expenses			
Affiliations		13,807	23,034
Administrative Services			
Advertising		-	1,442
Audit Fees		16,350	22,000
Accounting Fee		7,500	4,750
Bank Charges		5,973	4,611
Cleaning & Security Services		7,148	13,941
Compilation Fees		-	-
Computer Programming Expenses		9,286	13,981
Depreciation		32,390	30,016
Donations		2,782	-
Electricity		2,669	2,413
Fines and Penalties		1,205	-
Fringe Benefits Tax		3,042	4,312
Federal Levies		6,061	7,294
Sundries		24,346	18,222
Merchandising Expenses		29,069	30,244
Provision for Annual Leave		10,738	(27,997)
Provision for Long Service Leave		(64,522)	32,174
Provision for Retiring Allowance		(48,282)	48,324
Annual Leave, Long Service Leave & Retiring Allowance Paid		38,742	81,878
Redundancy Payment		-	16,890
Insurance		14,747	18,615
Legal and Professional Fees		76,401	5,040
Loss on Disposal of Fixed Assets		11,468	-
Staff Amenities & Miscellaneous Expenses		4,889	4,735
Motor Vehicle Expenses		44,317	40,832
Postage		4,172	2,093
Printing & Stationery		15,364	22,742
Rent		45,874	35,260
Salaries & Wages		363,810	346,408
Subscriptions		1,070	1,427
Superannuation		50,432	43,963
Telephone		25,154	25,053
Travel & Other Allowances		13,284	31,119
Freight & Transport		1,982	2,051
Campaigns Expenses		-	1,927
		<u>771,238</u>	<u>908,794</u>
Per Capita Payment to Head Office		<u>70,478</u>	<u>62,998</u>
Total Expenses		<u>841,766</u>	<u>971,792</u>
Net Loss for Year		<u>(23,549)</u>	<u>(217,122)</u>

The accompanying notes form part of this concise financial report

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

**BALANCE SHEET
AS AT 31 MARCH 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
CURRENT ASSETS		
Cash and Cash Equivalents	384,597	542,055
Receivables	-	10,693
Inventory	<u>5,930</u>	<u>-</u>
TOTAL CURRENT ASSETS	<u>390,527</u>	<u>552,748</u>
NON CURRENT ASSETS		
Plant and Equipment	<u>101,662</u>	<u>113,449</u>
TOTAL NON-CURRENT ASSETS	<u>101,662</u>	<u>113,449</u>
TOTAL ASSETS	<u>492,189</u>	<u>666,197</u>
CURRENT LIABILITIES		
Payables	44,993	68,615
Non Interest-bearing liabilities	349,363	374,103
Provisions	<u>31,130</u>	<u>169,903</u>
TOTAL CURRENT LIABILITIES	<u>425,486</u>	<u>612,621</u>
NON-CURRENT LIABILITIES		
Provisions	<u>44,117</u>	<u>7,441</u>
TOTAL NON – CURRENT LIABILITIES	<u>44,117</u>	<u>7,441</u>
TOTAL LIABILITIES	<u>505,335</u>	<u>620,062</u>
NET ASSETS	<u>22,586</u>	<u>46,135</u>
EQUITY		
Reserves	371,363	371,363
Accumulated losses	<u>(348,777)</u>	<u>(325,228)</u>
TOTAL EQUITY	<u>22,586</u>	<u>46,135</u>

The accompanying notes form part of this concise financial report

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

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

	<u>2009</u>	<u>2008</u>
	\$	\$
Net Income Recognised Directly in Equity	-	-
Loss for the Year	<u>(23,549)</u>	<u>(217,122)</u>
Total Recognised Income and Expense for the Year	<u>(23,549)</u>	<u>(217,122)</u>

The accompanying notes form part of this concise financial report

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

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

	<u>2009</u>	<u>2008</u>
	\$	\$
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts from customers	704,777	723,269
Sundry income	61,830	88,353
Payments to suppliers and employees	(881,883)	(949,597)
Interest received	<u>14,630</u>	<u>9,798</u>
Net cash (used in)/provided by operating activities	<u>(100,646)</u>	<u>(128,177)</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from sale of other non current assets	-	-
Payment for plant and equipment	<u>(32,072)</u>	<u>(40,772)</u>
Net cash (used in)/provided by investing activities	<u>(32,072)</u>	<u>(40,772)</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Amount payable – Federal Office	<u>(24,740)</u>	<u>70,292</u>
Net cash provided by financing activities	<u>(24,740)</u>	<u>70,292</u>
Net (decrease)/increase in cash and cash equivalents	(157,458)	(98,657)
Cash and Cash Equivalents at beginning of financial year	<u>542,055</u>	<u>640,712</u>
Cash and Cash Equivalents at end of financial year	<u>384,597</u>	<u>542,055</u>

The accompanying notes form part of this concise financial report

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

Notes to the Concise Financial Report

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

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

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

Discussion and Analysis of Financial Statements

Income Statement

Total revenue increased by \$63,497 this financial year from \$754,670 in 2008 and is mainly attributable to contribution from members.

Net loss for the year was \$23,549 compared with a net loss of \$217,122 in 2008. The main contributors to the movement from 2008 to 2009 were an increase of \$71,361 in legal expenses, in relation 2 employees claiming unfair dismissal, an increase in Annual Leave of \$10,738, a decrease of \$64,552 in Long Service Leave, a decrease of \$48,282 in retirement allowance and \$43,136 decrease in leave paid.

Balance sheet

Changes in the Composition of Assets and Liabilities

Total assets at 31 March 2009 amounted to \$492,189 compared with \$666,197 in 2008. Total liabilities decreased from \$612,621 in 2008 to \$461,218 in 2009. The Branch had a deficiency of \$70,691 in working capital at 31 March 2009 compared to a deficiency of \$59,873 in 2008.

Statement of Changes in Equity

The movement in the statement of changes in equity comprised of the net loss of \$59,281 (2008: \$217,122) realised during the financial year.

Cash Flow Statement

The Branch net cash flows from operating activities were a net outflow of \$100,646, compared to \$128,177 in 2008. Cash and cash equivalents for the year decreased by \$157,458 compared to a decrease of \$98,657.

Recovery of Wages Activity

During the year the branch received \$Nil for recovery of wages from employers. The recovered wages net of membership fees of \$NIL were paid in full to the relevant workers.

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

Information To Be Provided To Members Or Registrar

In accordance with the requirements of the Workplace Relations Act 1996 Schedule 1B (ROA), the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of section 272 which reads as follows:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member

INDEPENDENT AUDIT REPORT

To the members of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing And Allied Services Union Of Australia - Plumbing Division – New South Wales Branch:

The accompanying concise financial report comprises the income statement, balance sheet, statement of recognised income and expense, statement of cash flows, and the committee of management declaration, derived from the audited financial report of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Division – New South Wales Branch for the year ended 31 March 2009, and discussion and analysis. The concise financial report does not contain all the disclosures required by the Australian Accounting Standards.

Committee of Management's responsibility for the concise financial report

The Branch's Committee of Management are responsible for the preparation and presentation of the concise financial report in accordance with Australian Accounting Standard AASB 1039: Concise Financial Reports and the Reporting Guidelines of the Industrial Registrar. The responsibility includes establishing and maintaining internal control relevant to the preparation of the concise financial report; 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 procedures. We have conducted an independent 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 – New South Wales Branch for the year ended 31 March 2009. Our audit report on the financial report for the year was signed on 9 December 2009 and was not subject to any modification. The Australian Auditing Standards require that we comply with the relevant ethical requirements relating to the audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report for the year is free from material misstatement.

Our procedures in respect of the concise financial report included the testing that the information in the concise financial report is derived from, and is consistent with, the financial report for the year, and examination on a test basis, of evidence supporting the amounts, discussion and analysis, and other disclosures which were not directly derived from the financial report for the year. 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.

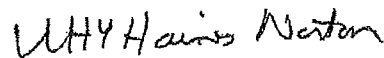
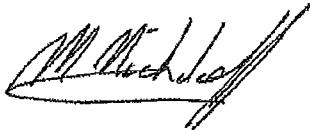
We believe that the audit evidence obtained is sufficient and appropriate to provide the basis for our audit opinion.

Independence

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

Audit Opinion

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



M. D. Nicholaeff
Partner

UHY Haines Norton
Chartered Accountants

Signed at Sydney on 9 December 2009

PTEU (CEPU)
Plumbing Trades Employees Union (NSW)

ABN: 85 656 451 687

Shop 1, 111 McEvoy Street

ALEXANDRIA NSW 2015

Tel: 02 9310 3411, Fax: 02 9310 1380



Please find below the list of the Committee of Management for the NSW Plumbers Union who present the outcome of the 2008-2009 Financial Report tabled on the 09th December 2009

John TREBLE President	Passed yes/No Sign:
Con Tisaikoulas	Passed yes/No Sign:
James Harris	Passed yes/No Sign:
William PATTERSON	Passed yes/No Sign:
Con Tisaikoulas	Passed yes/No Sign:

Regards,

Steve McCarney
State Secretary
NSW Plumbers Union

PTEU (CEPU)
Plumbing Trades Employees Union (NSW)

ABN: 85 656 451 687

Shop 1, 111 McEvoy Street

ALEXANDRIA NSW 2015

Tel: 02 9310 3411, Fax: 02 9310 1380



UHY Haines Norton
Level 11
1 York St
Sydney 2000

Dear Sir,

This representation letter is provided in connection with your audit of the financial report and concise financial report of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing for the year ended 31 March 2009, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, in accordance with:

- (a) the *Workplace Relations Act 1996*, including:
 - (i) giving a true and fair view of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing Division – New South Wales Branch's financial position as at 31 March 2009 and of its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Workplace Relations Act 1996*; and
- (b) other mandatory professional reporting requirements in Australia.

We acknowledge our responsibility for ensuring that the financial report is in accordance with:

- (a) the *Workplace Relations Act 1996*, including:
 - (i) giving a true and fair view of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing Division – New South Wales Branch's financial position as at 31 March 2009 and of its performance for the year ended on that date; and
 - (iii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Workplace Relations Act 1996*; and
- (b) other mandatory professional reporting requirements in Australia,

and confirm that the financial report is free of material misstatements, including omissions.

We confirm, to the best of our knowledge and belief, the following representation made to you during your audit.

1. We have made available to you:
 - (a) all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; and
 - (b) minutes of all meetings of executive committees.

2. There:
 - (a) has been no fraud, error or non-compliance with laws and regulations involving management or employees who have a significant role in internal control;
 - (b) has been no fraud, error or non compliance with laws and regulations that could have a material effect on the financial report; and
 - (c) have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.

3. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect fraud;

We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud;

We have disclosed to you our knowledge of fraud or suspected fraud affecting the entity involving:
 - i management;
 - ii. employees who have significant roles in internal control; or
 - iii others where fraud could have a material effect on the financial report; and
We have disclosed to you our knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial report communicated by employees, former employees, analysts, regulators or others.

4. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect error. We have established and maintained adequate internal control to facilitate the preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

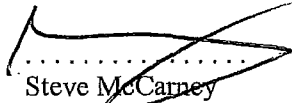
5. We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.

6. We have considered the requirements of AASB 136, "Impairment of Assets", when assessing the impairment of assets and in ensuring that no assets are stated in excess of the recoverable amount.

7. The following have been properly recorded and/ or disclosed in the financial report:
 - a) material liabilities or contingent liabilities or assets including those arising under derivative financial instruments;
 - b) unasserted claims or assessments that our lawyer has advised us are probable of assertion; and
8. There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense.
9. The entity has satisfactory title to all assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral. Allowances for depreciation have been adjusted for all important items of property, plant and equipment that have been abandoned or are otherwise unusable.
10. The entity has complied with all aspects of contractual agreements that would have material effect on the financial report in the event of non-compliance.
11. There were no material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.
12. We believe the effects of those uncorrected financial report misstatements aggregated by the auditor during the audit are immaterial, both individually and in aggregate, to the financial report taken as a whole. A summary of such items is attached at Attachment A.
13. No events have occurred subsequent to the balance sheet date that would require adjustment to, or disclosure in, the financial report.
14. Except as disclosed in the accounts, the results for the year were not materially affected by:
 - a. Transactions of a sort not usually undertaken by the union;
 - b. Any item, transaction or event of a material and unusual nature;
 - c. Charges or credits relating to prior years.


We understand that your examination was made in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the entity taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours Faithfully



.....
Steve McCarney

Secretary



.....
Cindra Wilson

Office Manager

Attachment A
Summary of Audit Differences

ITEM	Balance Sheet		Income Statement	
	DR \$	CR \$	DR \$	CR \$
Nil	-	-	-	-
Total affect on P&L			Nil	Nil

**STATUTORY DECLARATION BY THE SECRETARY OF A STATE
ORGANISATION CERTIFYING CERTAIN PARTICULARS RELATING TO
OFFICE HOLDERS OF THE ORGANISATION AND THE PROPER
KEEPING OF THE REGISTER OF MEMBERS OF THE ORGANISATION**

[*Industrial Relations Act 1996* - subsection 278(3)]

I, Stephen James McCarney
of 17 Oxley Avenue, WARATAH NSW 2298

Do solemnly declare and affirm that:


1. I am the secretary of the New South Wales Plumbers and Gasfitters Employees' Union

and, lodged herewith as attachment marked "A" is a copy of the list of offices of the said organisation showing the full names, postal addresses and occupations of the persons holding those offices as at the date of this declaration;
and

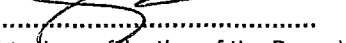
2. the register of members of the organisation required to be kept by it pursuant to subsections (1) and (2) of section 278 of the *Industrial Relations Act 1996* has, during the calendar year immediately preceding this notification, been kept and maintained in accordance with the said subsections;
3. the particulars contained in the documents lodged herewith are a correct statement of the information contained in the records of the organisation, and the documents lodged herewith purporting to be copies of documents are true copies of the documents; and

I make this solemn declaration as to the matters aforesaid, according to the law in this behalf made and subject to the punishment by law for any willfully false statement in any such declaration.

Declared at: ALEXANDRIA


.....
(Signature of the declarant)

This NINETH day of OCTOBER 2009

Before me 
.....
(Signature of Justice of the Peace)

CIMBART WILSON J.P. 189652

**NEW SOUTH WALES BRANCH
COMMITTEE OF MANAGEMENT & OFFICIALS**

Position	Name	Contact address	Phone
Branch President	John TREBLE Sprinkler Fitter	45 Blue Bell Drive WAMBERAL 2260	(02) 4384 6668
Branch Vice-President	Theo SAMARTZOPOULOS Plumber	57 Kingsgrove Road BELMORE 2192	(02) 9591 7212
Branch Secretary	Stephen McCARNEY State Branch Secretary	17 Oxley Road WARATAH 2298	(02) 4967 1348
Branch Assistant Secretary	David BROADLEY Branch Organiser	12 Karingal Court GLENMORE PARK 2745	(02) 9280 3415
Branch Guardians (Trustees)	Ian WRIGHT Plumber	19 Moorecourt Ave SPRINGWOOD 2777	(02) 4751 4673
	Con Tisaikoulas	40 Lovegrove Road QUAKERS HILL NSW 2763	0415870755
Branch Organisers	Ian WRIGHT Plumber	19 Moorecourt Ave SPRINGWOOD 2777	(02) 4751 4673
	Theo SAMARTZOPOULOS Plumber	57 Kingsgrove Road BELMORE 2192	(02) 9591 7212
	Brian WINDSOR Branch Organiser	40 Alpine Circuit ST CLAIR 2759	(02) 9670 2416
Branch Committee Members	James Harris	23 Geenview Road BOWRA NSW 2081	
	William PATTERSON Sprinkler Fitter	7 Mackillop Place ERSKINE PARK 2759	(02) 9670 5581

	Con Tisaikoulas	40 Lovegrove Road QUAKERS HILL NSW 2763	0415870755
NEWCASTLE SUB-BRANCH COMMITTEE OF MANAGEMENT & OFFICIALS			
Sub-Branch President	Ted MAYBURY Plumber		
Sub-Branch Vice President	Warren F HAYES Plumber		
Sub Branch Trustees	Peter CAMPBELL Plumber		
	Michael John GREEN Plumber		
Sub-Branch Committee Members	Dave Mc COSKER Plumber		
	No other nomination		

PLUMBING DIVISION FEDERAL COUNCIL

Federal Vice President	Tony Murphy Assistant Secretary Victorian Branch [was Steve McCarney]		
Federal Councilor	David BROADLEY Branch Organiser	162 Lakedge Ave BERKELEY VALE 2261	(02) 9280 3415
	<i>No other nomination</i>		

14 April 2010

Mr Steve McCarney
Secretary, New South Wales Plumbing Divisional Branch
CEPU
C/- Shop 1/111 McEvoy Street
ALEXANDRIA NSW 2015



FAIR WORK
AUSTRALIA



Dear Mr McCarney,

Re: Lodgement of Financial Statements and Accounts – New South Wales Plumbing Divisional Branch – for year ending 31 March 2009 (FR2009/207)

The financial return for the year ending 31 March 2009 remains outstanding according to our records and is well over due.

I am writing therefore to remind you to lodge the above without further delay. If there have been circumstances causing the 2009 return not to be ready to be lodged, I respectfully request your advice as to the reasons and when you anticipate being able to lodge it.

Yours sincerely,

Stephen Kellett
Statutory Services Branch



FAIR WORK
AUSTRALIA

11 December 2009

Mr Stephen McCarney
CEPU
Shop 1, 111 McEvoy St
ALEXANDRIA NSW 2015

Dear Mr McCarney

We received some documents from you on 10 December 2009 however it appears that it is not for Fair Work Australia (but possibly the NSW Industrial Relations).

I have returned the documents accordingly.

Yours sincerely

David Vale
for Fair Work Australia



Australian Government
Australian Industrial Registry

16 April 2009

Mr Todd Anning
Assistant Divisional Branch Secretary
CEPU - Plumbing Division NSW Divisional Branch
Shop 1, 111 McEvoy Street
Alexandria NSW 2015

Dear Mr Anning

**Lodgement of Financial Documents for year ended 31 March 2009 [FR2009/207]
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

The financial year of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Division NSW Divisional Branch has recently ended. This is a courtesy letter to remind you of the obligations imposed by the RAO Schedule regarding the preparation of financial accounts and statements.

As you are aware, the RAO Schedule sets out a particular chronological order in which financial documents and statements must be prepared, made available to members and presented to a meeting. All of these events must occur within particular timeframes that are also set out in the Schedule.

The following information can be found on our website at:

<http://www.airc.gov.au/registered/FR/information.htm>

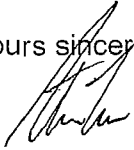
- Fact sheets – these fact sheets provide information regarding financial reporting:
 - Sheet 6 – Accounting, Auditing and Reporting Obligations;
 - Sheet 7 – Information Needs of Members;
 - Sheet 8 – Financial Reporting Process and Time Limits;
 - Sheet 9 – Diagrammatic Summary of Financial Reporting Process and Time Limits; and
 - Sheet 10 – Auditors.
- Sample Documents – a sample Committee of Management Statement and Designated Officer's Certificate is available;
- RAO Schedule and RAO Regulations;
- Registrar's Reporting Guidelines – the Guidelines set out requirements that must be met in addition to those required by Australian Accounting Standards; and
- Document Checklist and Timeline Planner to assist with meeting timeframes.

A copy of the Timeline/Planner is also included with this correspondence.

The Registry strongly encourages you to lodge documents electronically by sending an email with the documents attached to RIASydney@airc.gov.au. Alternatively, you can forward the documents by fax to (02) 9380 6990.

If you need any further information or assistance, or if you do not believe that the documents will be lodged within the timeframes specified by the RAO Schedule, please contact me on (02) 8374 6507 or by email at stephen.teece@airc.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Steve Teece', written over the closing 'Yours sincerely,'.

Steve Teece
Statutory Services Branch

TIMELINE/ PLANNER

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

Prepare financial statements and Operating Report.
--

(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) A #Designated Officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
---	-----

Within a reasonable time of having received the GPFR
(NB: Auditor's report must be dated on or after date of Committee of Management Statement)

Provide full report free of charge to members – s265 The full report includes: • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report.	/ /
---	-----

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

Present full report to:	
(a) General Meeting of Members - s266 (1),(2); OR	/ /
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report in the Industrial Registry, together with the #Designated Officer's certificate ⁺⁺ – s268	/ /
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Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.