

CEPU of Australia Plumbing Div. NSW Branch

ABN: 85 656 451 687

Shop 1, 111 McEvoy Street
ALEXANDRIA NSW 2015

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Tel: 02 9310 3411, Fax: 02 9310 1380



04/04/2018

Mr Chris Enright
Executive Director
Registered Organisations Commission
GPO Box 2983
MELBOURNE VIC 3001

By email: regorgs@roc.gov.au

Dear Mr Enright

**CEPU Plumbing Division – New South Wales Branch
Operating Reports as at 31 March 2010 to 31 March 2016
– Reporting of Membership Numbers**

I refer to the above and enclose by way of lodging:

- Declaration correcting the membership figures reported in the branch operating reports for the reporting periods ending 31 March 2010 to 31 March 2016.

As you are aware, the CEPU has instigated independent audits of the membership figures reported in the branch committee of management annual operating reports for the past 7 years.

As a consequence of these audits, the Branch Committee of Management, in a meeting held 15/11/2017, authorised the submission of a declaration to the Registered Organisations Commission (ROC) to correct the figures reported in the branch operating reports for the total members for the reporting periods ending 31 March 2010 to 31 March 2016.

These amended figures have now been published to our website for the information of members.

Please do not hesitate to contact me should you wish to discuss this matter.

Yours faithfully,

Theo Samartzopoulos
State Secretary

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

Fair Work (Registered Organisations) Act 2009

**DECLARATION - CORRECTING REPORT TO
CEPU Plumbing Division – New South Wales Branch
OPERATING REPORT**

lodged pursuant to s.268

I, Theo Samartzopoulos, of 111 McEvoy Street, Alexandria, in the state of New South Wales 2015, declare:

- I am the Branch Secretary of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, Plumbing Division – New South Wales Branch (the Branch), a branch of an organisation registered under the *Fair Work (Registered Organisations) Act 2009* (the Act).
- Pursuant to s.268 of the Act, for the periods ended 31 March 2010 to 31 March 2016, the full financial reports, including the operating reports, of the branch were lodged with the Fair Work Commission (FWC) in FR2010/2508, FR2011/2507, FR2012/206, FR2013/111, FR2014/54, FR2015/56 and FR2016/55 respectively.
- Independent audits of the membership figures reported in the branch committee of management operating reports for the reporting periods 31 March 2010 to 31 March 2016, found the following variances with the figures reported in the operating reports:

As at 31 Mar	2010	2011	2012	2013	2014	2015	2016
Reported	1,849	2,111	2,046	1,707	1,734	2,050	2,050
Audited	3,173	2,539	2,484	3,520	3,005	3,168	3,211
Variance	1,324	428	438	1,813	1,271	1,118	1,161

- On 15/11/2017, in response to the findings of the audits, the Branch Committee of Management authorised the Branch Secretary to amend the committee of management operating reports for the years ended 31 March 2010 to 31 March 2016 to reflect the membership figures resulting from the audits.

Signed:



Name: Mr Theo Samartzopoulos

Date: 07/04/2018.



FAIR WORK
AUSTRALIA

24 November 2010

Ms Cindra Wilson
Office Manager, NSW Plumbing Divisional Branch
CEPU
C/- Shop 1/111 McEvoy Street
ALEXANDRIA NSW 2015



Dear Ms Wilson,

**Re: Lodgement of Financial Statements and Accounts – New South Wales Plumbing
Divisional Branch – for year ending 31 March 2010 (FR2010/2508)**

Thank you for lodging the abovementioned financial statements and accounts which were received by Fair Work Australia on 11 November 2010. A Certificate by the Secretary was also received on 23 November 2010.

The documents have been filed.

Yours respectfully,

Stephen Kellett
Statutory Services Branch

KELLETT, Stephen

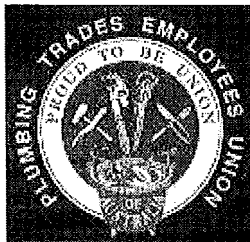
From: Cindra [cindra.hilder@nswplumbersunion.com.au]
Sent: Tuesday, 23 November 2010 7:27 AM
To: KELLETT, Stephen
Subject: signed
Attachments: 20101123192439030.pdf

Importance: High

Hi Stephen

Please find attached

Thanks for your help



**CINDRA HILDER JP
OFFICE MANAGER
NSW BRANCH**

Mobile: 0406 660 424

Email: cindra.hilder@nswplumbersunion.com.au

CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER

s268 Fair Work (Registered Organizations) Act 2009

I, (name).....STEVE MCCORMACK.....,

a prescribed designated officer of the New South Wales Branch, Plumbing Division, CEPU, certify that the financial statements and accounts for the year ended 31 March 2010 lodged with Fair Work Australia on 9 November 2010 are :

- copies of the full report referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*
- copies of the documents provided to the members on or from 25/10/2010
- subsequently presented to a meeting (or series of meetings) in accordance with section 266 on 25/10/2010

(Signature)



(Position) Branch Secretary

Date 23 / 11 / 2010

KELLETT, Stephen

From: KELLETT, Stephen
Sent: Thursday, 18 November 2010 8:34 AM
To: 'Cindra'
Subject: Financial report documents
Attachments: Example of s268 Authorised Officer Certificate (2).doc

Dear Cindra,

Thanks for lodging the financial return for year ending 31 March 2010. There appears to be one document omitted.

The document missing is a Certificate of Secretary under s268 of the Fair Work (Registered Organisations) Act 2009.

There is a very similar document included, namely a "Certificate by Secretary of a State Organisation", but this is a document that was prepared in accordance with the NSW Industrial Relations Act 1996, and forms part of the State financial report documents that were also included in the lodgement, so I can't simply regard it as the document I need.

I am guessing that the financial report for the NSW Branch (federal) – which you are lodging with us – was probably supplied to members and presented to the committee of management on the same dates as the financial report for the NSW union (state) Is that right?

In any case, can you get Steve McCarney to sign a separate Certificate of Secretary in respect of the Federal financial return and lodge it asap? I attach a blank template he could use to fill in with the correct details for easier convenience if he has not already signed one which was inadvertently omitted.

Yours sincerely

Stephen Kellett
Organisations and Research
Fair Work Australia
80 William Street
East Sydney NSW 2011



**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING AND ALLIED SERVICES UNION
OF AUSTRALIA**

PLUMBING DIVISION – NEW SOUTH WALES

GENERAL PURPOSE FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2010

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 deficit of \$3,544 (2009 – deficit of \$73,549).

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 Fair Work (Registered Organisations) Act 2009, a member of an organisation may resign from membership by written notice of addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation.

Number of Members

As at 31 March 2010, the number of financial members of the organisation was 1,849.

Number of Full Time Employees

As at 31 March 2010, the number of full time equivalent employees was 5.

Committee of Management

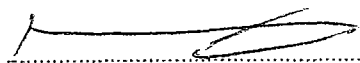
The Committee of Management current members are as follows:

David Broadley	John Treble
Theo Smartzopoulos	Ian Wright
Steve McCarney	William Patterson
James Harris (resigned 10/2/10)	Ted Maybury

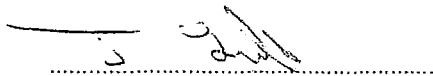
Future Developments

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 20 day of Oct 2010

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 2010.

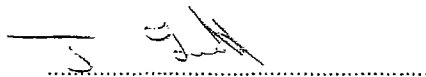
The Committee of Management declares in relation to the general purpose financial report that in its opinion:

- a) The financial statements and notes comply with the Reporting Guidelines of the Industrial Registrar for purposes of Section 270 of the RAO Schedule;
- 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 monies 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 monies recovered from employers on behalf of workers until distributions of recovered money was made to the workers.

For the Committee of Management



Steve McCarney



John Treble

Dated this 20 day of Oct 2010

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

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2010

	<u>Note</u>	<u>2010</u>	<u>2009</u>
	\$	\$	
Revenues from ordinary activities	3	891,103	768,167
Depreciation and Amortisation	4	(25,403)	(32,390)
Employee Benefits Expense	4	(449,510)	(312,146)
Per Capita Payments		(66,963)	(70,478)
Other expenses from ordinary activities		<u>(352,771)</u>	<u>(426,702)</u>
Deficit for the year		<u>(3,544)</u>	<u>(73,549)</u>

To be read in conjunction with the Notes to and forming part of the 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 2010

	<u>Note</u>	<u>2010</u>	<u>2009</u>
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	205,358	384,597
Trade and other receivables	6	43,064	-
Inventories	7	<u>8,458</u>	<u>5,930</u>
TOTAL CURRENT ASSETS		<u>256,880</u>	<u>390,527</u>
NON-CURRENT ASSETS			
Plant and equipment	8	<u>147,259</u>	<u>101,662</u>
TOTAL NON-CURRENT ASSETS		<u>147,259</u>	<u>101,662</u>
TOTAL ASSETS		<u>404,139</u>	<u>492,189</u>
CURRENT LIABILITIES			
Trade and other payables	9	<u>88,575</u>	<u>126,123</u>
TOTAL CURRENT LIABILITIES		<u>88,575</u>	<u>126,123</u>
NON-CURRENT LIABILITIES			
Provisions	10	26,653	44,117
Payable to Federal Office	11	<u>319,869</u>	<u>349,363</u>
TOTAL NON-CURRENT LIABILITIES		<u>346,522</u>	<u>393,480</u>
TOTAL LIABILITIES		<u>435,097</u>	<u>519,603</u>
NET LIABILITIES		<u>(30,958)</u>	<u>(27,414)</u>
EQUITY			
Reserves		371,363	371,363
General Fund Balance		<u>(402,321)</u>	<u>(398,777)</u>
		<u>(30,958)</u>	<u>(27,414)</u>

To be read in conjunction with the Notes to and forming part of the 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 2010

	Defence	Incidental	Royal Commission	General Fund	Total
Balance at 1 April 2008	340,440	13,265	17,658	(325,228)	46,135
Net deficit for the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>(73,549)</u>	<u>(73,549)</u>
Balance at 31 March 2009	<u>340,440</u>	<u>13,265</u>	<u>17,658</u>	<u>(398,777)</u>	<u>(27,414)</u>
Balance at 1 April 2009	340,440	13,265	17,658	(398,777)	(27,414)
Net deficit for the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,544)</u>	<u>(3,544)</u>
Balance at 31 March 2010	<u>340,440</u>	<u>13,265</u>	<u>17,658</u>	<u>(402,321)</u>	<u>(30,958)</u>

Funds

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.

Incidental Fund

Pursuant to the Rules of the Union, the balance remaining in 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.

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.

Special Purpose Fund

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

Royal Commission Fund

No movements occurred in the fund this year.

To be read in conjunction with the Notes to and forming part of the 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 2010

	<u>Note</u>	<u>2010</u> \$	<u>2009</u> \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from customers and sundry income		853,219	766,607
Payments to suppliers and employees		(1,032,637)	(906,623)
Interest received		<u>179</u>	<u>14,630</u>
Net cash (used in)/provided by operating activities	12	<u>(179,239)</u>	<u>(125,386)</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for plant and equipment		<u>-</u>	<u>(32,072)</u>
Net cash (used in)/provided by investing activities		<u>-</u>	<u>(32,072)</u>
Net (decrease)/increase in cash and cash equivalents		(179,239)	(157,458)
Cash and Cash Equivalents at beginning of financial year		<u>384,597</u>	<u>542,055</u>
Cash and Cash Equivalents at end of financial year	5	<u>205,358</u>	<u>384,597</u>

The accompanying notes form part of these financial statements

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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 2010

	<u>2010</u>	<u>2009</u>
	\$	\$
CASH ASSETS IN RESPECT OF RECOVERED MONEY AT BEGINNING OF YEAR	-	-
Receipts		
Amounts recovered from employers in respect of wages	-	-
Interest received on recovered money	-	-
Total Receipts	-	-
Payments		
Deductions of amounts due in respect of membership	-	-
Deductions of donations or other contributions to accounts or funds	-	-
Deductions of fees or reimbursements of expenses	-	-
Payments to workers in respect of recovered money	-	-
Total Payments	-	-
Cash Assets in Respect of Recovered Money at End of Year	-	-

The accompanying notes form part of these financial statements

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SERVICES UNION OF AUSTRALIA PLUMBING DIVISION, NEW SOUTH WALES BRANCH

NOTE TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2010

Note 1 Statement of Significant Accounting Policies

Basis of preparation

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 Fair Work Act and the alteration to rules as approved by the industrial registrar.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The following is a summary of the material policies adopted by the Union in the preparation of the financial statements.

a) **Going Concern**

Notwithstanding the negative net assets at 31 March 2010, the financial statements have been prepared on a going concern basis as the federal office has undertaken to continue to provide financial support to the Branch in order that the Branch can meet its debts as and when they fall due.

b) **Statement of Compliance**

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards.

c) **Impairment of Assets**

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

d) **Plant and Equipment**

Plant and equipment are brought to account at cost less, where applicable, any accumulated depreciation or amortisation.

The depreciable amount of all fixed assets is depreciated on a straight line basis over their useful lives commencing from the time the asset is held ready for use.

The depreciation rates used for each class of asset are:

CLASS OF FIXED ASSET	DEPRECIATION RATE
Motor Vehicles	25%
Office Equipment	11-33%

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SERVICES UNION OF AUSTRALIA PLUMBING DIVISION, NEW SOUTH WALES BRANCH

e) **Income Tax**

No provision for income tax is necessary as "Trade Unions" are exempt from income tax under Section 50-5 of the Income Tax Assessment Act 1997.

f) **Employee Leave Entitlements**

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 together with entitlements arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at the amounts expected to be paid when the liability is settled plus related on-costs. Other employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

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.

Contributions are made by the Union to employee superannuation funds and are charged as expenses when incurred.

g) **Leases**

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the period in which they are incurred.

h) **Revenue**

Revenue from the rendering of a service is recognised upon the delivery of service to the members.

Subscriptions income received in advance for the next period are included in deferred income.

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

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

i) **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash in banks.

j) **Trade and other receivables**

Trade and other receivables are recognised initially at fair value and generally due for settlement within 30 days.

The collectability of debts is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. A provision for impairment of receivables is established when there is objective evidence that the Union will not be able to collect all amounts due according to the original terms of the receivables. The amount of the provision is recognised in the income statement as an expense.

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

k) **Trade and other payables**

Trade payables and other accounts payable are recognised when the union becomes obliged to make future payments resulting from the purchase of goods and services. Trade accounts payable are normally settled within 30 days.

l) **Inventories**

Inventories of saleable merchandise are measured at the level of cost and net realisable value.

m) **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 transaction costs. Financial instruments are classified and measured as set out below:

(i) **Receivables**

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) **Financial Liabilities**

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

(iii) **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.

n) **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.

o) **Comparative Information**

Where necessary comparative amounts have been reclassified to facilitate preparation of the current year accounts.

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SERVICES UNION OF AUSTRALIA PLUMBING DIVISION, NEW SOUTH WALES BRANCH

p) Accounting policies and Standards

- Changes in accounting policy

The Union changed its accounting policy for the financial year ending 31 March 2010 relating to the recognition of contributions revenue. Contributions were previously recognised by the Union on cash receipt basis. The Union has now elected to recognise, as deferred income, any contribution received before 31 March but relating to post 31 March. The Committee is of the opinion that will provide more relevant information and result in a more accurate recognition of revenue for the year. The aggregate effect of this change in accounting policy on the financial statements for the year ended 31 March 2010 is as follows:

	Previous Policy	2010 Adjustment	Revised Policy
Statement of comprehensive income			
Revenue	84,613	45,000	891,103
(Deficit)/Surplus	(41,982)	45,000	3,018
Statement of financial position			
Deferred revenue	-	5,000	5,000
General Fund Balance	(390,759)	5,000	(395,759)

	Previous Policy	2009 Adjustment	Revised Policy
Statement of comprehensive income			
Revenue	818,167	50,000	768,167
Deficit	(23,549)	50,000	(73,549)
Statement of financial position			
Deferred revenue	-	50,000	50,000
General Fund Balance	(348,777)	50,000	(398,777)

- Adoption of New and Revised Accounting Standards

During the year, the Union has adopted all of the new and revised Australian Accounting Standards and Interpretations applicable to its operations which became mandatory.

The adoption of these Standards has impacted the recognition, measurement and disclosure of certain transactions. The following is an explanation of the impact the adoption of these Standards and Interpretations has had on the financial statements of the Union.

AASB 101: Presentation of Financial Statements

In September 2007, the Australian Accounting Standards Board revised AASB 101, and as a result there have been changes to the presentation and disclosure of certain information with the financial statements. Below is an overview of the key changes and the impact on the company's financial statements.

Disclosure impact

Terminology changes – The revised version of AASB 101 contains a number of terminology changes, including the amendment of the names of the primary financial statements.

Statement of comprehensive income – The revised AASB 101 requires all income and expenses to be presented in either one statement – the statement of comprehensive income, or two statements – a separate income statement and a statement of comprehensive income. The previous version of AASB 101 required only the presentation of a single income statement.

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SERVICES UNION OF AUSTRALIA PLUMBING DIVISION, NEW SOUTH WALES BRANCH

The company's financial statements now contain a statement of comprehensive income.

- **New Accounting Standards for Application in Future Periods**

The AASB has issued new and amended Accounting Standards and interpretations that have mandatory application dates for future reporting periods and which the Union has decided not to early adopt. The Committee of Management is of the view that these will not impact the future reporting requirements.

Note 2 Information to be provided to members of the Registrar

a) In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009 subsection 272 (5) of the RAO Schedule, the attention of members is drawn to the provisions of subsections (1), (2) and (3) of section 272 which read as follows:

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

Note 3 Revenue

	<u>2010</u>	<u>2009</u>
	\$	\$
Revenue from Operating Activities		
- Contributions received (net of refunds and charges)	714,629	654,777
- Interest received	179	11,343
- Sundry Income	<u>176,295</u>	<u>102,047</u>
Total Revenue	<u>891,103</u>	<u>768,167</u>

Note 4 Deficit from Ordinary Activities

Expenses

Depreciation and amortisation

- Motor vehicle	20,292	25,480
- Office equipment	<u>5,111</u>	<u>6,910</u>
Total	<u>25,403</u>	<u>32,390</u>

Remuneration of Auditor

- Audit – current year	15,000	16,350
- Other services	4,000	4,000

COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL, PLUMBING AND ALLIED
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	<u>2010</u>	<u>2009</u>
	\$	\$
Operating leases	43,684	45,874
Employee benefits		
- Salaries		
Elected Officials	300,637	256,361
Employees	158,151	107,449
- Annual Leave		
Elected Officials	17,300	25,556
Employees	1,600	13,186
- Long Service Leave		
Elected Officials	-	-
Employees	16,352	-
-Superannuation		
Elected Officials	42,089	37,892
Employees	22,141	12,540
Affiliation Fees	16,155	13,807
Legal and Professional Fees	21,224	76,401
Note 5 Cash and Cash Equivalents		
Cash on hand	113	493
Cash at bank	<u>205,245</u>	<u>384,104</u>
	<u>205,358</u>	<u>384,597</u>
Note 6 Trade and Other Receivables		
Trade debtors	37,705	-
GST receivable	<u>5,359</u>	<u>-</u>
	<u>43,064</u>	<u>-</u>
Note 7 Inventories		
inventories	<u>8,458</u>	<u>5,930</u>

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

Note 8 Plants and Equipment

Office Equipment		
At Cost	55,638	55,638
Less Accumulated Depreciation	<u>(41,239)</u>	<u>(36,128)</u>
Net Office Equipment	<u>14,399</u>	<u>19,510</u>
Motor Vehicle		
At Cost	226,499	155,499
Less Accumulated Depreciation	<u>(93,639)</u>	<u>(73,347)</u>
Net Motor Vehicles	<u>132,860</u>	<u>82,152</u>
Total Plant and Equipment	<u>147,259</u>	<u>101,662</u>

Movements in Carrying Amounts

Movement in the carrying amounts for each class of plant and equipment between the beginning and the end of the current financial year.

2010	Balance at beginning of year	Additions for the year	Depreciation expense	Carrying amount at the end year
Office Equipment	19,510	-	5,111	14,399
Motor Vehicles	<u>82,152</u>	<u>71,000</u>	<u>20,292</u>	<u>132,860</u>
Total	<u>101,662</u>	<u>71,000</u>	<u>25,403</u>	<u>147,259</u>

Note 9 Trade and Other Payables

	<u>2010</u>	<u>2009</u>
	\$	\$
Accounts payable and accruals	71,995	44,993
Annual Leave		
- holders of office	8,188	-
- other employees	3,392	31,130
Deferred revenue	<u>5,000</u>	<u>50,000</u>
	<u>88,575</u>	<u>126,123</u>

Note 10 Provisions

Non Current		
Long Service Leave		
- holders of office	-	-
- other employees	<u>26,653</u>	<u>44,117</u>
	<u>26,653</u>	<u>44,117</u>

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

Note 11 Payable to Federal Office

The amount is unsecured, interest free and repayable as and when surplus funds are available with the Branch.

The Federal Office is considering the waiver of this debt.

Note 12 Cash Flow Information

Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes

	<u>2010</u>	<u>2009</u>
	\$	\$
Cash on hand	113	493
Cash at Bank	<u>205,245</u>	<u>384,104</u>
	<u>205,358</u>	<u>384,597</u>

Reconciliation of Cash Flow from Operations
with Operating Deficit

Non cash flow in operating deficit:		
Depreciation and amortisation	(3,544)	(73,549)
	25,403	32,390
Loss on disposal of plant	-	11,468
Non-Cash donation	(71,000)	-
(Increase)/Decrease in receivables	(45,592)	(18,473)
(Increase)/Decrease in payables	(67,042)	(48,362)
Increase/(Decrease) in provisions	<u>(17,464)</u>	<u>(28,860)</u>
Net cash provided by operating activities	<u>(179,239)</u>	<u>(125,386)</u>

Note 13 Financial Instruments

(a) Financial Risk Management

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

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

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(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.

(b) **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 is minimal as none of the financial assets or financial liabilities are subject to interest.

(c) **Net Fair Values**

The net fair value of the entity's 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 2010.

Note 14 Related Party Transactions

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

David Broadley	John Treble
Theo Smartzopoulos	Ian Wright
Steve McCarney	William Patterson
James Harris (resigned 10/2/10)	Ted Maybury

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 \$ 300,637 (2009: \$281,918). 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 \$ 42,089 (2009 \$37,892).

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

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SERVICES UNION OF AUSTRALIA PLUMBING DIVISION, NEW SOUTH WALES BRANCH

Transactions between New South Wales Branch and Federal Office

(a) Per Capita Payment and 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 was charged to the branch members and is due and payable to Head Office.

	<u>2010</u>	<u>2009</u>
	\$	\$
Per Capita Payment	<u>66,963</u>	<u>70,478</u>
Federal Levy	<u>6,562</u>	<u>6,061</u>

(b) Donations

During the year the Federal office acquired and transferred motor vehicle to the branch as a donation.

Note 15 Contingent Liabilities

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

Note 16 Commitment

There was no Capital Expenditure Commitment at the year end.

Note 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.

Note 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.



Hayes Knight

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your partners in success

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• www.hayesknight.com.au

**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, 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 2010 and is set out on pages 3 to 19.

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 Fair Work (Registered Organisations) Act 2009. 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.

Associated Offices
VIC Melbourne
QLD Brisbane
SA Adelaide
WA Perth
NT Durack
NZ Albany
NZ Auckland

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 judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the 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.

Audit Opinion

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

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

Name of Registered Company Auditor

Pran Rathod

Signature



Address

Level 2

115 Pitt Street

Sydney, NSW 2000

Dated at Sydney, 4 November 2010



Hayes Knight

accountants & business advisors
your partners in success

Hayes Knight (NSW) Pty Ltd
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• tel 02 9221 6666 • fax 02 9221 6305
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• www.hayesknight.com.au

AUDITORS DISCLAIMER

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ALLIED SERVICES UNION OF AUSTRALIA PLUMBING DIVISION-NEW SOUTH WALES BRANCH


**ADDITIONAL INFORMATION INCLUDED FOR THE BENEFIT OF MEMBERS ON THE FINANCIAL
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010**

This additional financial data presented in the Income Statement is in accordance with the books and records of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia Plumbing Division – New South Wales branch for the year ended 31 March 2010 which have been subject to the auditing procedures applied in our statutory audit of the company. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly we do not express an opinion on such financial data and no warranty of accuracy or reliability is given. Neither we nor any member or employee of or practice undertakes responsibility in any way whatsoever to any person (other than our client) in respect of such data, including any errors or commissions therein however caused.

Name of Registered Company Auditor

Pran Rathod

Signature



Level 2

Address:

115 Pitt Street
Sydney, NSW 2000

Associated Offices
VIC Melbourne
QLD Brisbane
SA Adelaide
WA Perth
NT Durack
NZ Albany
NZ Auckland

Dated at Sydney, 4 November 2010

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

**PTEU Plumbers Division – NSW Branch
ABN 85 656 451 687
Detailed Profit and Loss Statement
For the year ended 31 March 2010**

	2010	2009
	\$	\$
Income		
Contributions	714,629	654,777
Sundry income	176,295	97,349
Insurance recoveries	-	4,698
Interest received	<u>179</u>	<u>11,343</u>
Total income	<u>891,103</u>	<u>768,167</u>
Expenses		
Accountancy	14,500	7,500
Affiliation expenses	16,156	13,807
Audit fees	15,000	16,350
Bank fees and charges	8,492	5,973
Cleaning and security services	5,103	7,148
Computer and copier expenses	6,908	9,286
Depreciation	25,403	32,390
Donations	1,386	2,782
Electricity	2,340	2,669
Freight and transport	885	1,982
Federal levies	6,562	6,061
Fines	135	1,205
Fringe benefits tax	10,165	3,042
Insurance	7,415	14,747
Legal fees	21,224	76,401
Merchandise expenses	11,358	29,069
Motor vehicle expenses	62,650	44,317
Postage	8,537	4,172
Printing and stationery	18,742	15,364
Provision for annual leave	(19,550)	10,738
Provision for long service leave	4,343	(64,552)
Provision for retiring allowance	(21,807)	(48,282)
Leave allowances paid	46,152	38,742
Rent on land and buildings	43,684	45,874

These must be read in conjunction with the attached auditors' disclaimer

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

PTEU Plumbers Division – NSW Branch
ABN 85 656 451 687
Detailed Profit and Loss Statement
For the year ended 31 March 2010

	2010	2009
	\$	\$
Salaries	411,975	363,811
Staff amenities	9,925	4,889
Subscriptions	1,676	1,070
Sundry expenses	21,430	24,346
Superannuation	54,999	50,432
Telephone	28,351	25,154
Travel, accommodation & conference	3,545	13,283
Loss on sale of assets	-	11,468
Per capita payment to head office	<u>66,963</u>	<u>70,478</u>
Total expenses	<u>894,647</u>	<u>841,716</u>
Deficit from Ordinary Activities before Income Tax	<u>(3,544)</u>	<u>(73,549)</u>

These must be read in conjunction with the attached auditors' disclaimer

STATEMENT OF PARTICULARS OF LOANS, GRANTS AND DONATIONS BY AN OFFICER* OF AN ORGANISATION

[Section 280 of the *Industrial Relations Act 1996* and clause 28 of the *Industrial Relations (General) Regulation 2001*]

I STEVE MCCARNEY....., STATE SECRETARY.....
(name of officer*) (title of office)

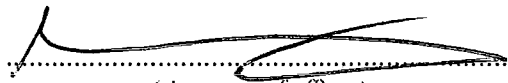
of CEPU OF AUSTRALIA NSW BRANCH.....
(name of organisation)

state, in respect of the financial year of the organisation ended 31st MARCH 2010.....

that: (please tick box adjacent to whichever statement is applicable)

NO loans, grants or donations of an amount exceeding \$1,000 were made by the abovenamed organisation during the financial year.

OR Relevant particulars** are lodged herewith in relation to each loan, grant or donation of an amount exceeding \$1,000 which were made by the abovenamed organisation during the financial year.


.....
(signature of officer)

25-10-10
.....
(date)

* "Officer" means a person who holds an "office" as defined in the Dictionary of the Act.

** The "relevant particulars", in relation to a loan made by an organisation, are:

- (a) the amount of the loan, and
- (b) the purpose for which the loan was required, and
- (c) the security given in relation to the loan, and
- (d) the name and address of the person to whom the loan was made and the arrangements made for the repayment of the loan.

The "relevant particulars", in relation to a grant or donation made by an organisation, are:

- (a) the amount of the grant or donation, and
- (b) the purpose for which the grant or donation was made, and
- (c) the name and address of the person to whom the grant or donation was made.

**CERTIFICATE BY ACCOUNTING OFFICER*
OF A STATE ORGANISATION**

[The provisions of section 510 (2) of the *Industrial Relations Act 1991* and clause 59(1)(a) of the *Industrial Relations Regulation 1992* apply as regulations under section 282(3) of the *Industrial Relations Act 1996*]

I STEVE MCCARNEY....., the accounting officer
(insert name of accounting officer*)

of CEPU OF AUSTRALIA NSW BRANCH.....
(insert name of the organisation)

hereby certify that to the best of my knowledge and belief that:

there were 1,849..... persons that were members of the
(state number)
organisation as at the end of the financial year ended 31.03.2010.....


and in my opinion:

- (i) the accounts show a true and fair view of the financial affairs of the organisation as at the end of the financial year; and
- (ii) a record has been kept of all money paid by, or collected from, members of the organisation, and all money so paid or collected has been credited to the bank account or accounts to which the money is to be credited, in accordance with the rules of the organisation; and
- (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; and
- (iv) **[Please indicate whichever of the following statements is applicable]**

no payment was made out of a fund referred to in clause 57 (b) (xiii) or (xv) of the Regulation for a purpose other than the purpose for which the fund was operated;

OR payment was made out of a fund referred to in clause 57(b)(xiii) or (xv) of the 1992 Regulation, as applied by section 282(3), for a purpose other than the purpose for which the fund was operated only when approved in accordance with the rules of the organisation; and

- (v) all loans or other financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules of the organisation; and
- (vi) the register of members of the organisation was maintained in accordance with the Act.

.....
(Signature of accounting officer)

25-10-10.....
(Date)

*"Accounting Officer" means the officer of the organisation responsible for the keeping of the accounting records of the organisation.

CERTIFICATE BY SECRETARY* OF A STATE ORGANISATION

[The provisions of section 518(1)(b) of the *Industrial Relations Act 1991* and clause 65 of the *Industrial Relations Regulation 1992* apply as regulations under section 282(3) of the *Industrial Relations Act 1996*]

I STEVE MCCARNEY....., secretary/duly authorised officer
(insert name of secretary) (delete whichever is inapplicable)
of CEPU OF AUSTRALIA NSW BRANCH.....
(insert name of organisation)

hereby, certify that the documents lodged herewith are true copies of the accounts, auditor's report and certificates of the organisation which were presented to the: [Please indicate whichever of the following is applicable]

general meeting of members of the organisation held on and/or
(date of meeting)

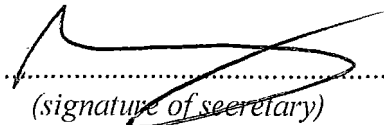
OR the committee of management meeting held on 20/10/2010.....
(date of meeting)

in respect of the financial year of the organisation ending 31/03/2010.....

Please note - This certificate and accompanying documents must be lodged within 14 days of the meeting referred to above. The relevant meeting must be held between 8 and 28 days after the accounts, auditor's report and certificates were supplied to members.

The documents lodged herewith are:

- (i) copies of the accounts prepared in accordance with the requirements of section 510(1) of the 1991 Act and clause 58 of the 1992 Regulation, as applied by section 282(3) of the *Industrial Relations Act 1996* [an account of income & expenditure and an account of assets & liabilities]; and
- (ii) a copy of the certificate given by the accounting officer of the organisation in accordance with the requirements of section 510(2) of the 1991 Act and clause 59(1)(a) of the 1992 Regulation; and
- (iii) a copy of the certificate given by the committee of management in accordance with the requirements of section 510(2) of the 1991 Act and clause 59(1)(b) of the 1992 Regulation; and
- (iv) a copy of the report of the auditor of the organisation prepared in accordance with the requirements of section 514 of the 1991 Act; and
- (v) a statement by an officer of the organisation in respect of loans, grants or donations by the organisation which are notifiable in accordance with the requirements of section 280 of the 1996 Act.


(signature of secretary)

25-10-10
(date)

***This certificate must be given by the secretary or such other officer prescribed by the rules of the organisation for the making of this certificate.**

CERTIFICATE BY COMMITTEE OF MANAGEMENT OF A STATE ORGANISATION
[The provisions of section 510(2) of the *Industrial Relations Act 1991* and clause 59(1)(b) of the
Industrial Relations Regulation 1992 apply as regulations under
section 282(3) of the *Industrial Relations Act 1996*]

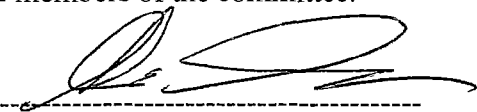
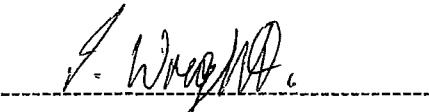
We, the undersigned members of the committee of management of

..... CEPU OF AUSTRALIA NSW BRANCH
(insert name of State organisation)

hereby certify in respect of the financial year ended 31ST MARCH 2010that:

- (i) in the opinion of the committee of management the accounts prepared show a true and fair view of the financial affairs of the organisation as at the end of the financial year to which they relate; and
- (ii) in the opinion of the committee of management, during the financial year to which the accounts relate, meetings of the committee of management were, in the opinion of the committee, held in accordance with the rules of the organisation; and
- (iii) to the knowledge of any member of the committee, there have not been, during the financial year to which the accounts relate, instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under section 512 (2) of the 1991 Act, as applied by section 282(3) of the *Industrial 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 of the organisation in accordance with the Act, this Regulation or the rules of the organisation, as the case may be; and
- (iv) in relation to the report prepared in accordance with section 514 of the 1991 Act, as applied by section 282(3) of the *Industrial Relations Act 1996*, by the auditor of the organisation in respect of the financial year immediately preceding the financial year to which the accounts relate [i.e. the **second** most recently concluded financial year] and in relation to any accounts and statements prepared in accordance with section 510 (1) of the 1991 Act to which that report relates, the organisation has complied with section 517 (1) of the 1991 Act and whichever of subsections (5) and (6) of that section of that Act is applicable.

This certificate is in accordance with a resolution passed by the committee of management of the organisation in relation to the matters to be stated in the certificate and is signed on behalf of the committee of management by at least 2 members of the committee.

<u>Theo. Samartzopoulos</u>		<u>20/10/10</u>
<u>Jan Wright</u>		<u>20/10/10</u>
(Names of at least 2 members of Committee of Management)	(Signatures)	(Date)

**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

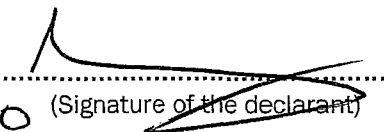
Do solemnly declare and affirm that:

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: 370 P1, 111 MCEVOY ST
ALEXANDRIA NSW


.....
(Signature of the declarant)

This 14th day of OCTOBER 2010

Before me GA JP189652
.....
(Signature of Justice of the Peace)

**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	162 Lakedge Avenue BERKELEY VALE 2261	0425305553
Branch Guardians (Trustees)	Ian WRIGHT Plumber	19 Moorecourt Ave SPRINGWOOD 2777	(02) 4751 4673
	Con Tisaikoulas	40 Lovegrove Road QUAKERS HILL NSW 2763	0415870755
Compliance Officer	Ian WRIGHT COMPLIANCE OFFICER	19 Moorecourt Ave SPRINGWOOD 2777	(02) 4751 4673
Branch Organisers	Theo SAMARTZOPOULOS Branch Organiser	57 Kingsgrove Road BELMORE 2192	(02) 9591 7212
	Brian WINDSOR Branch Organiser	12 Harvey Street Macquarie Fields 2564	0425 266829
	Chris SEET Branch Organiser	1512/1C Burdett St HORNSBY 2077	0401 066229
Branch Committee Members	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>		

STATEMENT OF PARTICULARS OF LOANS, GRANTS AND DONATIONS BY AN OFFICER* OF AN ORGANISATION

[Section 280 of the *Industrial Relations Act 1996* and clause 28 of the *Industrial Relations (General) Regulation 2001*]

I STEVE MCCARNEY, STATE SECRETARY
(name of officer*) (title of office)

of CEPU OF AUSTRALIA NSW BRANCH.
(name of organisation)

state, in respect of the financial year of the organisation ended 31st MARCH 2010

that: (please tick box adjacent to whichever statement is applicable)

NO loans, grants or donations of an amount exceeding \$1,000 were made by the abovenamed organisation during the financial year.

OR Relevant particulars** are lodged herewith in relation to each loan, grant or donation of an amount exceeding \$1,000 which were made by the abovenamed organisation during the financial year.

[Signature]
(signature of officer)

25-10-10
(date)

* "Officer" means a person who holds an "office" as defined in the Dictionary of the Act.

** The "relevant particulars", in relation to a loan made by an organisation, are:

- the amount of the loan, and
- the purpose for which the loan was required, and
- the security given in relation to the loan, and
- the name and address of the person to whom the loan was made and the arrangements made for the repayment of the loan.

The "relevant particulars", in relation to a grant or donation made by an organisation, are:

- the amount of the grant or donation, and
- the purpose for which the grant or donation was made, and
- the name and address of the person to whom the grant or donation was made.

I certify this to be a true copy of the document shown and reported to me as the original.

Date: 22/10/10

[Signature]

CINDRA HILDER

Justice of the Peace in and for the State of NSW

Registration No. 189652

**CERTIFICATE BY ACCOUNTING OFFICER*
OF A STATE ORGANISATION**

[The provisions of section 510 (2) of the *Industrial Relations Act 1991* and clause 59(1)(a) of the *Industrial Relations Regulation 1992* apply as regulations under section 282(3) of the *Industrial Relations Act 1996*]

I STEVE MCCARNEY....., the accounting officer
(insert name of accounting officer)*
of CEPU OF AUSTRALIA NSW BRANCH.
(insert name of the organisation)

hereby certify that to the best of my knowledge and belief that:

there were 1849..... persons that were members of the
(state number)
organisation as at the end of the financial year ended 31.03.2010.....


and in my opinion:

- (i) the accounts show a true and fair view of the financial affairs of the organisation as at the end of the financial year; and
- (ii) a record has been kept of all money paid by, or collected from, members of the of organisation, and all money so paid or collected has been credited to the bank account or accounts to which the money is to be credited, in accordance with the rules of the organisation; and
- (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; and
- (iv) **[Please indicate whichever of the following statements is applicable]**

no payment was made out of a fund referred to in clause 57 (b) (xiii) or (xv) of the Regulation for a purpose other than the purpose for which the fund was operated;

OR payment was made out of a fund referred to in clause 57(b)(xiii) or (xv) of the 1992 Regulation, as applied by section 282(3), for a purpose other than the purpose for which the fund was operated only when approved in accordance with the rules of the organisation; and

- (v) all loans or other financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules of the organisation; and
- (vi) the register of members of the organisation was maintained in accordance with the Act.



(Signature of accounting officer)

25-10-10
(Date)

*"Accounting Officer" means the officer of the organisation responsible for the keeping of the accounting records of the organisation.

I certify this to be a true copy of the keeping of the accounting records of the organisation shown and reported to me as the original.

Date: 22/10/10


CINDRA HILDER
Justice of the Peace in and for the State of NSW
Registration No. 189652

CERTIFICATE BY SECRETARY* OF A STATE ORGANISATION

[The provisions of section 518(1)(b) of the *Industrial Relations Act 1991* and clause 65 of the *Industrial Relations Regulation 1992* apply as regulations under section 282(3) of the *Industrial Relations Act 1996*]

I STEVE MCCARNEY....., secretary/duly authorised officer
(insert name of secretary) (delete whichever is inapplicable)
of CEPU OF AUSTRALIA NSW BRANCH.....
(insert name of organisation)

hereby, certify that the documents lodged herewith are true copies of the accounts, auditor's report and certificates of the organisation which were presented to the: [Please indicate whichever of the following is applicable]

general meeting of members of the organisation held on and/or
(date of meeting)

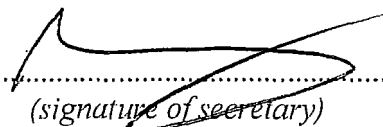
OR the committee of management meeting held on 20/10/2010.....
(date of meeting)

in respect of the financial year of the organisation ending 31/03/2010.....

Please note - This certificate and accompanying documents must be lodged within 14 days of the meeting referred to above. The relevant meeting must be held between 8 and 28 days after the accounts, auditor's report and certificates were supplied to members.

The documents lodged herewith are:

- (i) copies of the accounts prepared in accordance with the requirements of section 510(1) of the 1991 Act and clause 58 of the 1992 Regulation, as applied by section 282(3) of the *Industrial Relations Act 1996* [an account of income & expenditure and an account of assets & liabilities]; and
- (ii) a copy of the certificate given by the accounting officer of the organisation in accordance with the requirements of section 510(2) of the 1991 Act and clause 59(1)(a) of the 1992 Regulation; and
- (iii) a copy of the certificate given by the committee of management in accordance with the requirements of section 510(2) of the 1991 Act and clause 59(1)(b) of the 1992 Regulation; and
- (iv) a copy of the report of the auditor of the organisation prepared in accordance with the requirements of section 514 of the 1991 Act; and
- (v) a statement by an officer of the organisation in respect of loans, grants or donations by the organisation which are notifiable in accordance with the requirements of section 280 of the 1996 Act.

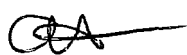

(signature of secretary)

25-10-10
(date)

***This certificate must be given by the secretary or such other officer prescribed by the rules of the organisation for the making of this certificate.**

I certify this to be a true copy of the document shown and reported to me as the original.

Date: 22/10/10


CINDRA HILDER
Justice of the Peace in and for the State of NSW
Registration No. 189652

CERTIFICATE BY COMMITTEE OF MANAGEMENT OF A STATE ORGANISATION
[The provisions of section 510(2) of the *Industrial Relations Act 1991* and clause 59(1)(b) of the
Industrial Relations Regulation 1992 apply as regulations under
section 282(3) of the *Industrial Relations Act 1996*]

We, the undersigned members of the committee of management of

CEPU OF AUSTRALIA NSW BRANCH

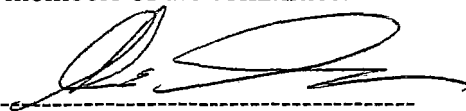
(insert name of State organisation)

hereby certify in respect of the financial year ended 31ST MARCH 2010.....that:

- (i) in the opinion of the committee of management the accounts prepared show a true and fair view of the financial affairs of the organisation as at the end of the financial year to which they relate; and
- (ii) in the opinion of the committee of management, during the financial year to which the accounts relate, meetings of the committee of management were, in the opinion of the committee, held in accordance with the rules of the organisation; and
- (iii) to the knowledge of any member of the committee, there have not been, during the financial year to which the accounts relate, instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under section 512 (2) of the 1991 Act, as applied by section 282(3) of the *Industrial 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 of the organisation in accordance with the Act, this Regulation or the rules of the organisation, as the case may be; and
- (iv) in relation to the report prepared in accordance with section 514 of the 1991 Act, as applied by section 282(3) of the *Industrial Relations Act 1996*, by the auditor of the organisation in respect of the financial year immediately preceding the financial year to which the accounts relate [i.e. the **second** most recently concluded financial year] and in relation to any accounts and statements prepared in accordance with section 510 (1) of the 1991 Act to which that report relates, the organisation has complied with section 517 (1) of the 1991 Act and whichever of subsections (5) and (6) of that section of that Act is applicable.

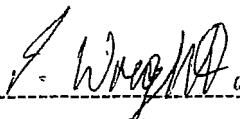
This certificate is in accordance with a resolution passed by the committee of management of the organisation in relation to the matters to be stated in the certificate and is signed on behalf of the committee of management by at least 2 members of the committee.

Theo. Samartzopoulos



20/10/10

Jan Wright



20/10/10

(Names of at least 2 members of
Committee of Management)

(Signatures) This is to be a true copy of the Document
sh. to me as the original.

22/10/10



SANDRA HILDER

Justice of the Peace in and for the State of NSW
Registration No. 189652

THE NEW SOUTH WALES PLUMBERS AND GAS FITTERS EMPLOYEES UNION

FINANCIAL REPORT

For the year ended 31 March 2010

Financial Statements

Statement of Income and Expenditure

Balance Sheet

Notes to the Financial Statements

Certificate by Accounting Officer

Certificate by Committee of Management

Auditor's Report

Certificate by Secretary

Statement of Particulars of Loans, Grants and Donations by an Officer of an Organisation

THE NEW SOUTH WALES PLUMBERS AND GAS FITTERS EMPLOYEES UNION

Statement of Income and Expenditure for the Year Ended 31 March 2010

	2010	2009
Income	Nil	Nil
Expenditure	Nil	Nil
Operating Surplus	Nil	Nil
Balance at the End of the Year	Nil	Nil

Balance Sheet as at 31 March 2010

	2010	2009
Accumulated Funds	Nil	Nil
Represented by:		
Assets	Nil	Nil
Less Liabilities	Nil	Nil
Balance at the End of the Year	Nil	Nil

The above Statement of Income and Expenditure and Balance Sheet are to be read in conjunction with the accompanying notes on the Financial Statements

THE NEW SOUTH WALES PLUMBERS AND GAS FITTERS EMPLOYEES UNION

Notes to the financial statements

For the year ended 31 March 2010

1. Summary of Significant Accounting Policies

The financial report is a special purpose financial report prepared to meet the needs of the Committee of Management.

The financial report has been prepared in accordance with the requirements of the Industrial Relations Act 1996 of New South Wales, and the following applicable Accounting Standards and Australian Accounting interpretations:

AASB 101: Presentation of Financial Statements

AASB107: Accounting Policies, Changes in Accounting Estimates and Errors

AASB 110: Events after the Balance Sheet Date

AASB 1031: Materiality

The accounts have been prepared on an accruals basis and is based on historical cost basis and have not been adjusted to record changes in the general purchasing power of money.

The accounting policies adopted are consistent with previous year.

2. Operations

The Union, which is registered under the Industrial Legislation of New South Wales, functions in tandem with the New South Wales branch of the federally registered "Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union, Plumbing Division – New South Wales Branch" and its true financial position is that it has no independent income or assets.

3. Notice to Members

Subsections (1) and (2) of Section 512 of the Industrial Relations Act 1991 provide as follows:

- (1) A member of an organisation, or the Industrial Registrar, may apply to the organisation for specific information prescribed by the regulations in relation to the organisation. (Industrial Relations Regulation 1992, clause 60).
- (2) An organisation must, on the making of such an application, make the specified information available to the member or the Industrial Registrar in the manner, and within the time, prescribed by the regulations.

CERTIFICATE BY ACCOUNTING OFFICER OF A STATE ORGANISATION


I, Steve McCarney, the secretary/accounting officer of The New South Wales Plumbers and Gasfitters Employees Union hereby certify that to the best of my knowledge and belief that:

there were.....1,554.... persons that were members of the organisation
as at the end of the financial year ended 31 March 2010.

and in my opinion:

- i) The accounts show a true and fair view of the financial affairs of the organisation as at the end of the financial year; and
- ii) A record has been kept of all money paid by, or collected from, members of the organisation, and all money so paid or collected has been credited to the bank account or accounts to which the money is to be credited, in accordance with the rules of the organisation; and

- 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; and
- iv) No payment was made out of a fund referred to in clause 57 (b) (xiii) or (xv) of the Regulation for a purpose other than the purpose for which the fund was operated;
- v) All loans or other financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules of the organisation; and
- vi) The register of members of the organisation was maintained in accordance with the Act.


.....
Steve McCarney

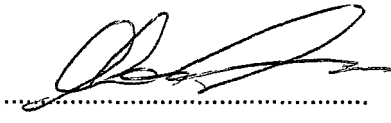
9th Nov 2010
.....
Date

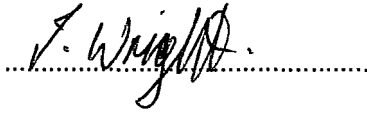
CERTIFICATE BY COMMITTEE OF MANAGEMENT OF A STATE ORGANISATION

We, the undersigned members of the committee of management of The New South Wales Plumbers and Gasfitters Employees Union hereby certify in respect of the financial year ended 31 March 2010 that:

- i) In the opinion of the committee of management the accounts prepared show a true and fair view of the financial affairs of the organisation as at the end of the financial year to which they relate; and
- ii) In the opinion of the committee of management, during the financial year to which the accounts relate, meetings of the committee of management were, in the opinion of the committee held in accordance with the rules of the organisation; and
- iii) To the knowledge of any member of the committee, there have not been, during the financial year to which the accounts relate, instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under section 512 (2) of the 1991 Act, as supplied by section (282 (3) of the Industrial Relations Act 1996, or copies of these records or other documents, or copies of the rules of the organisation have not been furnished, or made available, to members of the organisation in accordance with the Act, this Regulation or the rules of the organisation, as the case may be; and
- iv) In relation to the report prepared in accordance with section 514 of the 1991 Act, as applied by section 282 (3) of the Industrial Relations Act 1996, by the auditor of the organisation in respect of the financial year immediately preceding the financial year to which the accounts relate and in relation to any accounts and statements prepared in accordance with section 510 (1) of the 1991 Act and whichever of subsections (5) and (6) of that section of that Act is applicable.

This certification is in accordance with a resolution passed by the committee of management of the organisation in relation to the matters to be stated in the certificate and is signed on behalf of the committee of management by at least two members of the committee.

T. Semertzopoulos  09.11.10.

I. WRIGHT  09-11-10,

(Names of at least 2 members
of Committee of Management)

(Signatures)

(Date)



Hayes Knight

accountants & business advisors
your partners in success

Hayes Knight (NSW) Pty Ltd
ABN 25 125 243 692
Level 2, 115 Pitt Street Sydney NSW 2000
GPO Box 4565 Sydney NSW 2001
• tel 02 9221 6666 • fax 02 9221 6305
• email info@hayesknight.com.au
• www.hayesknight.com.au

AUDITOR'S REPORT

I report that I have inspected and audited the accounting records of The New South Wales Plumbers and Gasfitters Employees Union in relation to the financial year of the organisation ended 31 March 2010 and report that in my opinion satisfactory accounting records were kept by the organisation in relation to the year, including:

- a) (i) records of the sources and nature of the income of the organisation (including income from members); and
- (ii) records of the nature and purposes of the expenditure of the organisations;

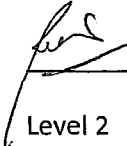
In my opinion the accounts and other statements prepared under section 510 of the Industrial Relations Act 1991 in relation to the year were properly drawn up so as to give a true and fair view of:

- b) (i) the financial affairs of the organisation as at the end of the year; and
- (ii) the income and expenditure, and any surplus or deficit, of the organisation for the year; and
- c) (i) all information, being information which was reasonably wanted for the purpose of this audit, which was required and sought by me or by any person authorised by me for the purpose of the audit, was provided.

I also understand that to the extent that there was any deficiency, failure or shortcoming in relation to the matters referred to above, I must report particulars and that those particulars, if any, which form part of this report, are attached.

Name of Registered Company Auditor Pran Rathod

Signature



Address

Level 2
115 Pitt Street
Sydney, NSW 2000

Dated at Sydney, 9 November 2010

Associated Offices

- VIC Melbourne
- QLD Brisbane
- SA Adelaide
- WA Perth
- NT Durack
- NZ Albany
- NZ Auckland

An independent Member of
the Hayes Knight Group
and Morison International

Liability limited by a
scheme approved under
Professional Standards
Legislation.

CERTIFICATE BY SECRETARY OF A STATE ORGANISATION

I, Steve McCarney, secretary of The New South Wales Plumbers and Gasfitters Employees Union hereby certify that the documents lodged herewith are true copies of the accounts, auditor's report and certificates of the organisation which were presented to the

general meeting of members of the organisation held on..... and/or
(date of meeting)

OR the committee of management meeting held on 20/10/2010
(date of meeting)

In respect of the financial year of the organisation ending 31 March 2010.

Please note - This certificate and accompanying documents must be lodged within 14 days of the meeting referred to above. The relevant meeting must be held between 8 and 28 days after the accounts, auditor's report and certificates were supplied to members.

The documents lodged herewith are:

- i) Copies of the accounts prepared in accordance with the requirements of section 510 (1) of the 1991 Act and clause 58 of the 1992 Regulation as supplied by section 282 (3) of the Industrial Relations Act 1996 [an account of income and expenditure and an account of assets and liabilities]: and
- ii) A copy of the certificate given by the accounting officer of the organisation in accordance with the requirements of section 510 (2) of the 1991 Act and clause 59 (1)(a) of the 1992 Regulation; and
- iii) A copy of the certificate given by the committee of management in accordance with the requirements of section 510 (2) of the 1991 Act and clause 59(1)(b) of the 1992 Regulation; and
- iv) A copy of the report of the auditor of the organisation prepared in accordance with the requirements of section 514 of the 1991 Act; and
- v) A statement by an officer of the organisation in respect of loans, grants or donations by an organisation which are notifiable in accordance with the requirements of section 280 of the 1996 Act.

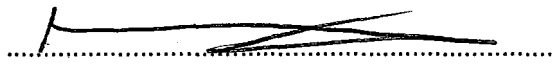

.....
Steve McCarney

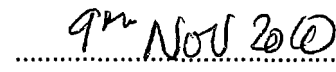
9th Nov 2010
.....
Date

STATEMENT OF PARTICULARS OF LOANS, GRANTS AND DONATIONS BY AN OFFICER OF AN ORGANISATION

I, Steve McCarney, secretary of The New South Wales Plumbers and Gasfitters Employees Union state, in respect of the financial year of the organisation ended 31 March 2010 that:

NO loans, grants or donations of the amount exceeding \$1,000 were made by the above-named organisation during the financial year.


.....
(Signature of Officer)


.....
(Date)



Public Notices

FULL ROAD CLOSURE OF HARBOUR STREET, DARLING HARBOUR
Harbour Street will be closed on Monday 01/11/10 between Day Street and Bathurst Street from 8.30 pm till 5.30 am Tuesday 02/11/10 for all north and south-bound traffic. Authorised traffic controllers will be on-site to assist residents and business. All local traffic will be detoured around this section of road.
Lack Group (02) 9662-7113.

Plumbing Trades Employees Union NSW Branch Annual General Meeting
Please be aware that the Annual General Meeting will be held on the 24th November 2010, at the CEPU Offices Shop 1,111 McEvoy Street Alexandria.
Meeting will start at 5pm sharp. Please call 02 9310 3411 if you need any further information.

Public Notices

MELBOURNE CUP LUNCH TUESDAY 2ND NOVEMBER 1PM-5PM
Cruise around Sydney Harbour whilst watching the Melbourne Cup.
● 75 ft luxury motor launch
● 55 inch flat screen TV
● Online TAB
● Sweepstakes
● Credit Card facilities
\$150 per person includes Buffet Lunch with seafood, Boutique Beer, Red, White & Sparkling Wine, Soft drinks.
Why spend the afternoon in a restaurant when you have the opportunity to cruise Sydney Harbour whilst watching the Melbourne Cup. Feel like a winner on the Harbour.
Phone: 9558 3666
Email: info@sydneyharbourcorporatecruises.com.au

BERTHOLD, Reginald August
Passed away peacefully on October 21, 2010
Aged 85 years.

Loving husband of Yvonne. Beloved father of Christopher, Mark and Justin. Loving father-in-law and grandfather of Raeffe, Ingrid, Ella and Joel.

Gone fishing forever more.
The family and friends of **REGINALD** are warmly invited to a Celebration of his Life to be held in the Chapel of White Lady Funerals, 402 Pennant Hills Road, Pennant Hills, (carpark entrance off Boundary Road) on Friday, October 29th 2010, at 1.30 p.m. In lieu of floral tributes, please consider a donation in Reginald's honour to Cancer Research Foundation.

Form 9 - Rule 5.6
NOTICE OF APPLICATION FOR WINDING UP ORDER IN THE FEDERAL COURT OF AUSTRALIA
NEW SOUTH WALES DISTRICT REGISTRY
GENERAL DIVISION
No. NSD 1319 of 2010
SCOTLAND & HARRISSON PTY. LIMITED
A.C.N. 003 474 539
1. A proceeding for the winding up of **SCOTLAND & HARRISSON PTY. LIMITED** A.C.N. 003 474 539 was commenced by the Plaintiff, **DEPUTY COMMISSIONER OF TAXATION**, on 7 October 2010 and will be heard by a Registrar of the Federal Court of Australia at Law Courts Building Queens Square, SYDNEY NSW at 9:15 AM on 5 November 2010. Copies of documents filed may be obtained from the Plaintiff's address for service.
2. The Plaintiff's address for service is ATO Legal Services Branch, Level 15, Latitude East, 52 Goulburn Street, Sydney NSW 2000, DX 11549 Sydney Downtown ph: (02) 9374 8726, fax: (02) 9374 8977.
3. Any person intending to appear at the hearing must file a notice of appearance in accordance with the prescribed form, together with any affidavit on which the person intends to rely, and serve a copy of the notice and any affidavit on the Plaintiff at the Plaintiff's address for service at least 3 days before the date fixed for the hearing.
Date: 27 October 2010
Name of Plaintiff:
DEPUTY COMMISSIONER OF TAXATION

NOTICE OF INTENTION TO APPLY FOR CHILDREN'S SERVICES LICENCE
(under the Children's Services Regulation 2004).
Nasser Benjamin intends to apply to the NSW Department of Community Services for a licence to operate a Children's Service at 93 Gladstone St, North Parramatta, NSW 2151. Persons in control and management are Nasser Benjamin. Submissions in respect of the proposed application may be made within 21 days to The Executive Director, Children's Services Directorate, NSW Department of Community Services, Locked Bag 4028, Ashfield, NSW 2131.

PLUMBING Trades Employees Union NSW Branch Annual General Meeting
Please be aware that the Annual General Meeting will be held on the 24th November 2010, at the CEPU Offices Shop 1,111 McEvoy Street Alexandria. Meeting will start at 5pm sharp. Please call 02 9310 3411 if you need any further information.

SEEKING witnesses to accident
On Saturday 5 December 2009 at approx 2pm involving a blue 1994 model Ford Laser Sedan (QLD-149) and an unidentified vehicle on the boulevard Fairfield Heights near intersection of Stanbrook Street. Please contact NSW Compensation Lawyers on 9581 0088.

S.M. HERALD CMK
27-10-10.

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 2010 (FR2010/2508)

The financial year of the New South Wales Plumbing Divisional Branch has recently ended. This is a courtesy letter to remind you of the obligation to prepare the reporting unit's financial documents and to lodge audited financial accounts and statements with Fair Work Australia within the prescribed time frame unless a 1 month extension or an application for a certificate of exemption under the *Fair Work (Registered Organisations) Act 2009* ('the RO Act') is applied for and granted.

The documents you must lodge include:

- (i) A general purpose financial report [see section 253(2)]; (ii) A Committee of Management statement (see the General Manager's Reporting Guidelines); (iii) An operating report [see section 254(2)]; (iv) An auditor's report [see sections 257(5) to 257(11)]; and (v) A certificate of the secretary or other designated officer signed after all the prescribed events have taken place [see section 268(c)].

I draw your particular attention to

- (a) s237 which requires you to prepare and lodge a separate statement providing the prescribed particulars of any loan, grant or donation made during the year which exceeds \$1,000;
- (b) s265(5) which requires you to publish or otherwise provide your members with completed/signed copies of the audited accounts, report and statements before final presentation and lodgment; and
- (c) s266 which requires you to present the completed documents to an eligible meeting(s) (either of the members or of the committee of management). Note that this meeting is distinct from any initial committee meeting convened to prepare, sign or otherwise approve pre-audited documents.

Relevant references may be found at <http://www.fwa.gov.au/index.cfm?pagename=regorgsfrguidelines> and <http://www.fwa.gov.au/index.cfm?pagename=legislationfwroact>. If you are in any doubt as to the requirements or anticipate any difficulty in complying with the requirements, do not hesitate to contact Fair Work Australia.

Yours sincerely,

Stephen Kellett

Statutory Services Branch

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