

CEPU of Australia Plumbing Div. NSW Branch

ABN: 85 656 451 687

Shop 1, 111 McEvoy Street

ALEXANDRIA NSW 2015

www.nswplumbersunion.com.au

officeadmin@nswplumbersunion.com.au

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

8 August 2011

Mr Dave Broadley
Assistant Secretary, NSW Plumbing Divisional Branch
CEPU
C/- Shop 1/111 McEvoy Street
ALEXANDRIA NSW 2015



Dear Mr Broadley

**Re: Lodgement of Financial Statements and Accounts – NSW Plumbing Divisional Branch –
for year ending 31 March 2011 (FR2011/2507)**

I refer to the above financial statements which were lodged with Fair Work Australia on 22 July 2011, and the Auditor's report lodged on 3 August 2011 and the Secretary's Certificate lodged on 8 August 2011.

The documents have now been filed.

Yours sincerely,

Stephen Kellett

Statutory Services Branch

Fair Work Australia

KELLETT, Stephen

Subject: FW: CEPU NSW Branch
Attachments: 20110808072957176.pdf

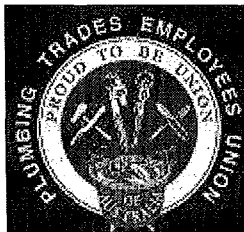
From: Cindra [<mailto:cindra.hilder@nswplumbersunion.com.au>]
Sent: Monday, 8 August 2011 7:32 AM
To: KELLETT, Stephen
Cc: 'Pran Rathod'
Subject: RE: CEPU NSW Branch

Hi Stephen

Hope all is well

Assistant Secretary signed as Steve is up in Newcastle for a couple of weeks

Thanks



**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
(formerly s268 of Schedule 1 Workplace Relations Act 1996)

I, (name) Dave Broadley

a prescribed designated officer of the New South Wales Plumbing Divisional Branch of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia, certify that the financial statements and accounts for the year ended 31 March 2011 which were lodged with Fair Work Australia on 22 July 2011 are:

- copies of the full report referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*
- copies of the documents provided to/published for members on/from 11 / MAY / and, 2011
- subsequently presented to a meeting in accordance with section 266 held on 11 / 05 / 11

(Signature) D. Broadley

(Position) ASSISTANT SECRETARY

Date 8 / 8 / 11

RECEIVED
8-8-11



Hayes Knight
Accountants & Business Advisers

Hayes Knight (NSW) Pty Ltd
ABN: 25 125 243 692

Level 2, 115 Pitt Street, Sydney NSW 2000
GPO Box 4565 Sydney NSW 2001

T: 02 9221 6666 F: 02 9221 6305

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

RECEIVED
3/8/11

Report on the Financial Report

We have audited the accompanying financial report comprising of the Certificate of Committee of Management, Statement of Comprehensive Income, 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 2011 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.

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, 8 June 2011

FR 2011/2507



**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 2011**

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

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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 surplus of \$192,394 (2010 – deficit of \$3,544). The surplus includes \$319,869 debt forgiveness by the federal office.

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. During the year, the Federal Office of the Plumbing Trades Employees Union, in recognition of the current hardship faced by the NSW Branch, agreed to wipe the debt of \$319,869.

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 2011, the number of financial members of the organisation was 2,111.

Number of Full Time Employees

As at 31 March 2011, the number of full time equivalent employees was 7.

Committee of Management

The Committee of Management current members are as follows:

David Broadley	John Treble
Theo Smartzopoulos	Ian Wright
Steve McCarney	William Patterson
Ted Maybury	Con Tsiakoulas

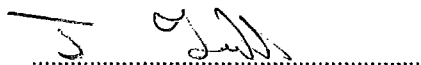
Future Developments

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 11 day of May 2011

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

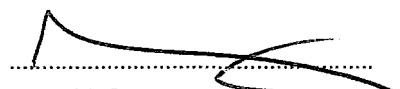
COMMITTEE OF MANAGEMENT STATEMENT

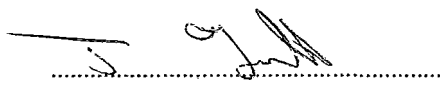
The Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Plumbing Division – New South Wales Branch passed the following resolution in relation to the general purpose financial report of the reporting unit for the financial year ended 31 March 2011.

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 *11* day of *MAY* 2011

**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 2011**

	<u>Note</u>	<u>2011</u>	<u>2010</u>
		\$	\$
Revenues from ordinary activities	3a	897,493	891,103
Other Income	3b	328,870	-
Depreciation and Amortisation	4	(36,750)	(25,403)
Employee Benefits Expense	4	(523,480)	(449,510)
Per Capita Payments		(81,511)	(66,963)
Other expenses from ordinary activities		<u>(392,228)</u>	<u>(352,771)</u>
Surplus /(Deficit) for the year		<u>192,394</u>	<u>(3,544)</u>
Other Comprehensive Income		-	-
Total comprehensive income for the year		<u>192,394</u>	<u>(3,544)</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 2011**

	<u>Note</u>	<u>2011</u> \$	<u>2010</u> \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	225,639	205,358
Trade and other receivables	6	3,174	43,064
Inventories	7	<u>15,177</u>	<u>8,458</u>
TOTAL CURRENT ASSETS		<u>243,990</u>	<u>256,880</u>
NON-CURRENT ASSETS			
Plant and equipment	8	<u>121,106</u>	<u>147,259</u>
TOTAL NON-CURRENT ASSETS		<u>121,106</u>	<u>147,259</u>
TOTAL ASSETS		<u>365,096</u>	<u>404,139</u>
CURRENT LIABILITIES			
Trade and other payables	9	<u>77,528</u>	<u>88,575</u>
TOTAL CURRENT LIABILITIES		<u>77,528</u>	<u>88,575</u>
NON-CURRENT LIABILITIES			
Provisions	10	29,844	26,653
Payable to Federal Office	11	<u>96,288</u>	<u>319,869</u>
TOTAL NON-CURRENT LIABILITIES		<u>126,132</u>	<u>346,522</u>
TOTAL LIABILITIES		<u>203,660</u>	<u>435,097</u>
NET ASSETS/(LIABILITIES)		<u>161,436</u>	<u>(30,958)</u>
EQUITY			
Reserves		371,363	371,363
General Fund Balance		<u>(209,927)</u>	<u>(402,321)</u>
		<u>161,436</u>	<u>(30,958)</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 2011**

	Defence	Incidental	Royal Commission	General Fund	Total
Balance at 1 April 2009	340,440	13,265	17,658	(398,777)	(27,414)
Net deficit for the year	_____ -	_____ -	_____ -	<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>
Balance at 1 April 2010	340,440	13,265	17,658	(402,321)	(30,958)
Net surplus for the year	_____ -	_____ -	_____ -	<u>192,394</u>	<u>192,394</u>
Balance at 31 March 2011	<u>340,440</u>	<u>13,265</u>	<u>17,658</u>	<u>(209,927)</u>	<u>161,436</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

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SERVICES UNION OF AUSTRALIA PLUMBING DIVISION, NEW SOUTH WALES BRANCH**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2011**

	<u>Note</u>	<u>2011</u>	<u>2010</u>
		\$	\$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from customers and sundry income		927,947	853,219
Payments to suppliers and employees		(889,549)	(1,032,637)
Interest received		<u>4,077</u>	<u>179</u>
Net cash provided by/(used in) operating activities	12	<u>42,475</u>	<u>(179,239)</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for plant and equipment		(36,604)	-
Proceeds from sale of plant & equipment		<u>14,410</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(22,194)</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		20,281	(179,239)
Cash and Cash Equivalents at beginning of financial year		<u>205,358</u>	<u>384,597</u>
Cash and Cash Equivalents at end of financial year	5	<u>225,639</u>	<u>205,358</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 2011**

	<u>2011</u>	<u>2010</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

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

**NOTE TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2011**

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) 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.

b) 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.

c) 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%

d) 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.

e) Employee Leave Entitlements

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

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SERVICES UNION OF AUSTRALIA PLUMBING DIVISION, NEW SOUTH WALES BRANCH**

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 relates 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.

f) 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.

g) 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).

h) Cash and cash equivalents

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

i) 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.

j) 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.

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SERVICES UNION OF AUSTRALIA PLUMBING DIVISION, NEW SOUTH WALES BRANCH**

k) Inventories

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

l) 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.

m) 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.

n) Comparative Information

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

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

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>2011</u>	<u>2010</u>
	\$	\$
a) Revenue from Operating Activities		
- Contributions received (net of refunds and charges)	770,111	714,629
- Interest received	4,077	179
- Sundry Income	<u>123,305</u>	<u>176,295</u>
Total Revenue	<u>897,493</u>	<u>891,103</u>
b) Other Income		
- Debt forgiveness	<u>328,870</u>	<u>-</u>

Note 4 Deficit from Ordinary Activities	<u>2011</u>	<u>2010</u>
Expenses	\$	\$
Depreciation and amortisation		
- Motor vehicle	31,306	20,292
- Office equipment	<u>5,444</u>	<u>5,111</u>
Total	<u>36,750</u>	<u>25,403</u>
Remuneration of Auditor		
- Audit – current year	10,000	15,000
- Other services	2,500	4,000

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

	<u>2011</u>	<u>2010</u>
	\$	\$
Operating leases	46,936	43,684
Employee benefits		
- Salaries		
Elected Officials	309,789	300,637
Employees	213,591	158,151
- Annual Leave		
Elected Officials	33,050	17,300
Employees	19,931	1,600
- Long Service Leave		
Elected Officials	-	-
Employees	-	16,352
-Superannuation		
Elected Officials	43,370	42,089
Employees	29,902	22,141
Affiliation Fees	14,166	16,155
Legal and Professional Fees	241	21,224
Note 5 Cash and Cash Equivalents		
Cash on hand	113	113
Cash at bank	<u>225,526</u>	<u>205,245</u>
	<u>225,639</u>	<u>205,358</u>
Note 6 Trade and Other Receivables		
Trade and other debtors	3,174	37,705
GST receivable	<u>-</u>	<u>5,359</u>
	<u>3,174</u>	<u>43,064</u>
Note 7 Inventories		
Merchandise	<u>15,177</u>	<u>8,458</u>

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

Note 8 Plant and Equipment

Office Equipment

At Cost	61,229	55,638
Less Accumulated Depreciation	<u>(46,683)</u>	<u>(41,239)</u>
Net Office Equipment	<u>14,546</u>	<u>14,399</u>

Motor Vehicle

At Cost	161,775	226,499
Less Accumulated Depreciation	<u>(55,215)</u>	<u>(93,639)</u>
Net Motor Vehicles	<u>106,560</u>	<u>132,860</u>
Total Plant and Equipment	<u>121,106</u>	<u>147,259</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.

2011

	Balance at beginning of year	Additions	Disposals	Depreciation expense	Carrying amount at the end year
Office Equipment	14,399	5,591	-	5,444	14,546
Motor Vehicles	<u>132,860</u>	<u>31,013</u>	<u>26,007</u>	<u>31,306</u>	<u>106,560</u>
Total	<u>147,259</u>	<u>36,604</u>	<u>26,007</u>	<u>36,750</u>	<u>121,106</u>

Note 9 Trade and Other Payables

	<u>2011</u>	<u>2010</u>
	\$	\$
Accounts payable and accruals	33,320	71,995
Annual Leave		
- holders of office	12,855	8,188
- other employees	10,853	3,392
Deferred revenue	<u>20,500</u>	<u>5,000</u>
	<u>77,528</u>	<u>88,575</u>

Note 10 Provisions

Non Current

Long Service Leave		
- holders of office	29,844	26,653
-other employees	-	-
	<u>29,844</u>	<u>26,653</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.

In the current year, the Federal Office agreed for the waiver of debt and accordingly no amounts are payable in relation to the amounts previously owed.

Note 12 Cash Flow Information

Reconciliation of Cash

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

	<u>2011</u>	<u>2010</u>
	\$	\$
Cash on hand	113	113
Cash at Bank	<u>225,526</u>	<u>205,245</u>
	<u>225,639</u>	<u>205,358</u>

**Reconciliation of Cash Flow from Operations
with Operating Surplus**

	<u>2011</u>	<u>2010</u>
	\$	\$
Non cash flow in operating surplus:	192,394	(3,544)
Depreciation and amortisation	36,750	25,403
Loss on disposal of plant and equipment	11,597	-
Debt forgiveness	(328,870)	-
Non-Cash donation	-	(71,000)
(Increase)/Decrease in receivables	39,890	(45,592)
(Increase)/Decrease in inventories	(6,719)	-
Increase/(Decrease) in payables	94,242	(67,042)
Increase/(Decrease) in provisions	<u>3,191</u>	<u>(17,464)</u>
Net cash provided by operating activities	<u>42,475</u>	<u>(179,239)</u>

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

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.

(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 2011.

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

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
Ted Maybury	Con Tsiakoulas

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 \$ 309,789 (2010: \$300,637). 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 \$ 43,370 (2010 \$42,089).

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 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>2011</u>	<u>2010</u>
	\$	\$
Per Capita Payment	81,511	66,963
Federal Levy	<u>14,777</u>	<u>6,562</u>

(b) Debt forgiveness

During the year the Federal Office agreed to forgive the debt of \$328,870 owed by the Branch to the Federal Office.

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.

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

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.

**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 2011

	<u>2011</u>	<u>2010</u>
	\$	\$
Income		
Contributions	770,111	714,629
Sundry income	130,785	176,295
Interest received	4,077	179
Other income – Debt forgiveness	<u>328,870</u>	<u>-</u>
Total income	<u>1,233,843</u>	<u>891,103</u>
Expenses		
Accountancy	2,636	14,500
Affiliation expenses	14,166	16,156
Ambulance service	8,548	7,689
Audit fees	10,000	15,000
Bank fees and charges	8,939	8,492
Cleaning and security services	5,052	5,103
Computer and copier expenses	4,307	6,908
Depreciation	36,750	25,403
Donations	922	1,386
Electricity	3,024	2,340
Freight and transport	1,094	885
Federal levies	14,777	6,562
Fines	91	135
Fringe benefits tax	4,896	10,165
Insurance	9,121	7,415
Legal fees	241	21,224
Loss on disposal of fixed assets	11,597	-
Membership hosting	15,917	16,471
Merchandise expenses	7,016	11,358
Motor vehicle expenses	54,383	62,650
Picnic	10,751	10,622
Postage	15,742	8,537
Printing and stationery	15,613	18,742
Provision for annual leave	12,128	(19,550)
Provision for long service leave	3,191	4,343
Provision for retiring allowance	-	(21,807)
Leave allowances paid	52,981	46,152
Rent on land and buildings	46,937	43,684

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

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

PTEU Plumbers Division – NSW Branch

ABN 85 656 451 687

Detailed Profit and Loss Statement

For the year ended 31 March 2011

	<u>2011</u>	<u>2010</u>
	\$	\$
Salaries	469,282	411,975
Staff amenities	4,869	9,925
Subscriptions	2,122	1,676
Sundry expenses	17,937	6,661
Superannuation	54,198	54,999
Telephone	32,129	28,351
Travel, accommodation & conference	2,520	3,544
Workers compensation	6,061	-
Per capita payment to head office	81,511	66,963
Prior year reversal	<u>-</u>	<u>(20,012)</u>
Total expenses	<u>1,041,449</u>	<u>894,647</u>
Surplus/(Deficit) from Ordinary Activities before Income Tax	<u>192,394</u>	<u>(3,544)</u>

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

THE NEW SOUTH WALES PLUMBERS AND GAS FITTERS EMPLOYEES UNION

FINANCIAL REPORT

For the year ended 31 March 2011

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 2011

	2011	2010
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 2011

	2011	2010
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 2011

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			

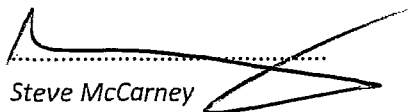
I, Steve McCarney, the secretary/accounting officer of The New South Wales Plumbers and Gasfitters Employees Union hereby certify that to the best of my knowledge and belief that:

There were 1,554. persons that were members of the organisation as at the end of the financial year ended 31 March 2011.

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

11 - 5 - 11
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 2011 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.

Con Tsiamas

Gedra

8/6/2011

Theo Samaras

8/6/11

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

(Signatures)

(Date)

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)

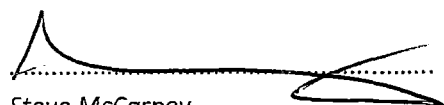
OR [✓] the committee of management meeting held on 11-5-2011
(date of meeting)

In respect of the financial year of the organisation ending 31 March 2011.

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.

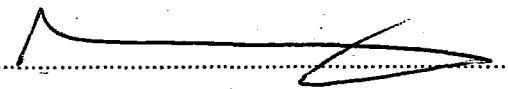

Steve McCarney

11-5-11
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 2011 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)

11 - 5 - 11
.....
(Date)



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 2011 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, 8 June 2011

COPY

**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, Dave Broadley
of 162 Lakedge Avenue, Berkley Vale 2261 NSW

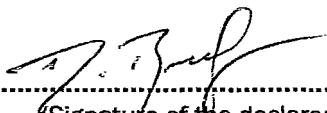
Do solemnly declare and affirm that:

1. I am the Assistant 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; 9th DAY MARCH 2011
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: SHOP 1, 111 MCEROY ST
ALEXANDRIA NSW 2015


(Signature of the declarant)

This NINTH day of MARCH 2011

Before me GA JP 189652
(Signature of Justice of the Peace)
CANDRA HILDER





FAIR WORK
AUSTRALIA

8 July 2011

The Secretary
New South Wales Plumbing Divisional Branch
CEPU
Shop 1, 111 McEvoy Street
ALEXANDRIA NSW 2015



Dear Sir/Madam,

Re: Lodgement of Financial Statements and Accounts – New South Wales Plumbing Divisional Branch, CEPU – for year ending 31 March 2011 (FR2011/2507)

The financial year of the New South Wales Plumbing Divisional Branch ended on 31 March 2011. This is a courtesy letter for your file to remind you of the obligation to lodge audited financial accounts and statements with Fair Work Australia within the prescribed time frame unless a 1 month extension is applied for and granted.

The documents you must lodge include:

(i) A general purpose financial report; (ii) A Committee of Management statement (iii) An operating report; (iv) An auditor's report; and (v) A certificate in accordance with section 268.

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).

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>.

Yours sincerely,

Stephen Kellett

Statutory Services Branch