



**AUSTRALIAN INDUSTRIAL REGISTRY**

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

**Ref: FR2003/49-[128V-PSA]**

Mr Nigel Lean  
Branch Secretary  
South Australian Divisional Branch  
Plumbing Division  
CEPU  
2nd Floor, Trades Hall  
1-16 South Terrace  
ADELAIDE SA 5000

Dear Mr Lean

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

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

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

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

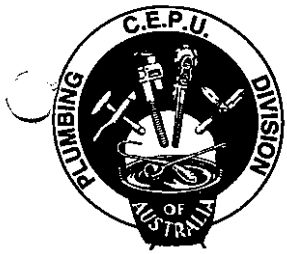
Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act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

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

Yours sincerely

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

1 April 2003



## CEPU PLUMBING DIVISION

**SOUTH AUSTRALIA  
BRANCH**

**NIGEL LEAN**  
State Secretary

2nd Floor, Trades Hall  
11-16 South Terrace  
Adelaide 5000

Ph: 8211 8422  
Fax: 8212 3558  
Email: [uplumb@adam.com.au](mailto:uplumb@adam.com.au)

Ref: NLL/sdms

26 August 2003

Ms B Penna  
For Deputy Industrial Registrar  
Australian Industrial Registry  
Level 8 Terrace Towers  
80 William Street  
SYDNEY NSW 2011

Dear Ms Penna

In accordance with the Workplace Relations Act 1996 Part IX, Division 11, please find enclosed a copy of our Audited Financial Statements for the year ended 31<sup>st</sup> March 2003 which was presented to the Committee of Management Meeting held on 23<sup>rd</sup> July 2003, then circulated to members on 4<sup>th</sup> August, 2003 and re-presented to the Committee of Management at the Meeting held on 20<sup>th</sup> August, 2003 where it was received and confirmed.

Also enclosed are the List of Officers and Statutory Declaration as required, along with a copy of our 2003 Election results from the Australian Electoral Commission.

Thanking you for your co-operation and assistance.

Yours faithfully

NIGEL L LEAN  
STATE SECRETARY



Enc.



STATUTORY DECLARATION

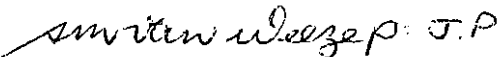
I, NIGEL LEONARD LEAN of Trades Hall, 11-16 South Terrace, Adelaide SA 5000 Divisional Secretary do solemnly and sincerely declare that I am the Divisional Secretary of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia – Plumbing Division – South Australian Branch, an organisation of employees, and that I am duly authorised to make this declaration as follows:-

- (a) I certify that in accordance with the Australian Industrial Registry Regulation 43(1), the number of members of the organisation as at 31<sup>st</sup> March 2003 was 1,091 and 3 employees.
- (b) I certify that in accordance with the Industrial Registry, 6268(1)(a), the register of members has been kept and maintained as required for the calendar year ended 31 December 2002.
- (c) I submit the attached document as being a correct statement of the name, postal address, office held, and occupation of the persons holding office as at 31<sup>st</sup> March, 2003.
- (d) I certify that the name of the organisation is:- Communications, Electrical, Electronics, Energy, Information, Postal, Plumbing and Allied Services Union of Australia – Plumbing Division - South Australian Branch.
- (e) I certify that the correct address of the Communications, Electrical, Electronics, Energy, Information, Postal, Plumbing and Allied Services Union – Plumbing Division – South Australian Branch is:- Trades Hall, 11-16 South Terrace, Adelaide SA 5000 and is the only Division in South Australia.

And I make this solemn declaration by virtue of the *Statutory Declarations Act 1959*, and subject to the penalties provided by that Act for the making of false statements in Statutory Declarations, conscientiously believing the statements contained in this declaration to be true in every particular.

  
.....  
NIGEL LEONARD LEAN

Declared at Adelaide the 26th day of August 2003.

Before me, 

SHAYLEEN MARY VAN WEEZEP 21543

**A Justice of the Peace in and  
for the State of S.A.**

**COMMUNICATIONS, ELECTRICAL, ELECTRONICS, ENERGY,  
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES  
UNION OF AUSTRALIA**

**PLUMBING DIVISION**

**SOUTH AUSTRALIAN BRANCH**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2003**



COMMUNICATIONS, ELECTRICAL, ELECTRONICS, ENERGY,  
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES  
UNION OF AUSTRALIA  
PLUMBING DIVISION  
SOUTH AUSTRALIAN BRANCH

SUMMARY OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2003

The Financial Accounts of the Branch Division have been audited in accordance with the provisions of the Industrial Relations Act, 1996, and the following Summary is provided for Members in accordance with Section 279(2) of the Act.

A Copy of the Audited Accounts will be supplied free of charge to Members who request same, and your attention is drawn to your Union's responsibility in this regard, as set out below.

INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Industrial Relations Act, 1988, the attention of Members is drawn to the provisions of Sub Sections (1), (2) and (3) of Section 274, which read as follows:

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

An Organisation shall not contravene Section 274(1), (2) and (3). Penalty \$1,000.

Certificates required to be given under the Act, by the Accounting Officer and the Committee of Management, have been completed in accordance with the provisions of the Act, and contain no qualifications.

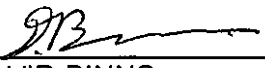
The Auditor's Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming as referred to in the Industrial Relations Act, 1996.

COMMUNICATIONS, ELECTRICAL, ELECTRONICS, ENERGY,  
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES  
UNION OF AUSTRALIA  
PLUMBING DIVISION  
SOUTH AUSTRALIAN BRANCH

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, DAVID BINNS and HOWARD SMITH, being two Members of the Committee of Management of the CEPU Plumbing Division, South Australian Branch, do state on behalf of the Committee, and in accordance with the resolution passed by the Committee, that:

- (1) In the opinion of the Committee of Management, the attached Accounts show a true and fair view of the financial affairs of the Branch Division, as at 31<sup>st</sup> March, 2003.
- (2) In the opinion of the Committee of Management, Meetings of the Committee were held during the year ended 31<sup>st</sup> March, 2003, in accordance with the Rules of the Branch Division.
- (3) To the knowledge of any Member of the Committee, there have been no instances where records of the Branch Division or other documents, (not being documents containing information made available to a Member of the Branch Division under Sub-Section 274(2) of the Industrial Relations Act, 1996), or copies of those records or other documents, or copies of the Rules of the Branch Division have not been furnished or made available to Members, in accordance with the requirements of the Industrial Relations Act, 1996, the Regulations thereto, or the Rules of the Branch Division.
- (4) The Branch Division has complied with Sub-Section 279(1), and (7) of the Act in relation to the Financial Accounts in respect of the year ended 31<sup>st</sup> March, 2002 and the Auditor's Report thereon.

  
\_\_\_\_\_  
DAVID BINNS

  
\_\_\_\_\_  
HOWARD SMITH

Dated at *ADELAIDE* this *23<sup>RD</sup>* day of *JULY* 2003

COMMUNICATIONS, ELECTRICAL, ELECTRONICS, ENERGY,  
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES  
UNION OF AUSTRALIA  
PLUMBING DIVISION  
SOUTH AUSTRALIAN BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, NIGEL LEONARD LEAN, being the Officer responsible for keeping the accounting records of the CEPU Plumbing Division, South Australian Branch, certify that as at 31<sup>st</sup> March, 2003, the number of financial Members of the Branch Division was 1,091 (1,291 in 2002) of whom 610 were financial (573 in 2002).

In my opinion:

- (1) The attached Accounts show a true and fair view of the financial affairs of the Branch Division as at 31<sup>st</sup> March, 2003.
- (2) A record has been kept of all moneys paid by, or collected from, Members and all moneys so paid or collected, have been credited to the Bank Division Account to which those moneys are to be credited, in accordance with the Rules of the Branch Division.
- (3) Before any expenditure was incurred by the Branch Division, approval of the incurring of the expenditure was obtained in accordance with the Rules of the Branch Division.
- (4) In the case of the Accounts prepared in accordance with Sub-Section 273(1) of the Act, and, in particular, with regard to funds of the Branch Division, raised by compulsory Levies or voluntary Contributions from Members, or funds other than the General Fund, operated in accordance with the Rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
- (5) No Loans or other financial benefits, other than remuneration, in respect of their full-time employment with the Branch Division were made to persons holding office in the Branch.
- (6) The register of Members of the Branch Division was maintained in accordance with the Industrial Relations Act, 1996.

  
NIGEL LEONARD LEAN

Dated at ADELAIDE this 23<sup>RD</sup> day of JULY 2003

COMMUNICATIONS, ELECTRICAL, ELECTRONICS, ENERGY,  
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES  
UNION OF AUSTRALIA  
PLUMBING DIVISION  
SOUTH AUSTRALIAN BRANCH

REPORT BY APPROVED AUDITOR

Scope

I certify that I have audited the financial statements of the CEPU, Plumbing Division, South Australian Branch, for the year ended 31<sup>st</sup> March, 2003. The Accounting Officer is responsible for the preparation and presentation of the financial statements and the information contained therein. I have conducted an independent audit of the financial statements in order to express an opinion on them to the Branch Division members of the Union.

My audit has been conducted in accordance with Australian Auditing Standards under the Historical Cost Convention, and in accordance with Section 273 of the Industrial Relations Act, 1996, to provide reasonable assurance as to whether the financial statements are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, to all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards and Section 273 of the Industrial Relations Act, 1996, so as to present a view which is consistent with my understanding of the Union's:

- (a) source and nature of income (including income from members) and the nature and purpose of expenditure; and
- (b) the financial affairs of the Branch Division as at 31<sup>st</sup> March, 2003.

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

Audit Opinion

In my opinion, there were kept by the organisation in relation to the year, satisfactory accounting records, including:

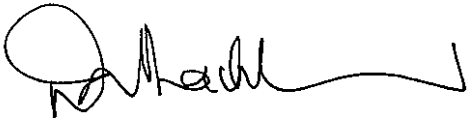
- (a) records of the source and nature of the income of the organisation (including income from members); and
- (b) records of the nature and purposes of the expenditure of the organisation;

and the accounts and statements prepared under Section 273 in relation to the year were properly drawn up so as to give a true and fair view of:



- (a) the financial affairs of the organisation as at the end of the year; and
- (b) the income and expenditure, and any surplus or deficit, of the organisation for the year.

All information and explanations that, under Section 276 (4) (b), Officers or Employees of the Branch Division were required to provide, were provided.



DAVID R. MACKLIN  
REGISTERED COMPANY AUDITOR

Dated at Norwood this 24th day of July, 2003

**COMMUNICATIONS, ELECTRICAL, ELECTRONICS, ENERGY, INFORMATION,  
POSTAL, PLUMBING & SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION  
SOUTH AUSTRALIAN BRANCH  
INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 31ST MARCH, 2003**

	<b>2003</b>	<b>2002</b>
<b>INCOME</b>		
Contributions	149,693	119,241
BIRST Grant	69,321	70,205
Other Income	31,194	32,013
<b>TOTAL INCOME</b>	<u>250,208</u>	<u>221,459</u>
Less TOTAL EXPENDITURE	<u>245,275</u>	<u>221,069</u>
<b>OPERATING PROFIT(LOSS) FOR THE YEAR</b>	4,933	390
Less: Capitation Fees - Head Office	14,969	13,944
Prior Year Adjustments	17,161	8,502
<b>NET LOSS FOR THE YEAR</b>	<u>(\$27,197)</u>	<u>(\$22,056)</u>
 <b>BALANCE SHEET AT 31ST MARCH, 2003</b>		
<b>ACCUMULATED FUNDS</b>	<u>(\$214,215)</u>	<u>(\$187,018)</u>
Represented by:		
Current Assets	44,756	48,184
Fixed Assets	79,474	86,812
<b>TOTAL ASSETS</b>	<u>124,230</u>	<u>134,996</u>
<b>Less LIABILITIES</b>		
Current Liabilities	58,016	56,554
	66,214	78,442
Capitation Fees - Head Office	280,429	265,460
<b>NET ASSETS</b>	<u>(\$214,215)</u>	<u>(\$187,018)</u>

In my opinion, the Summary as outlined above, is a fair and accurate Summary of the Reports, Accounts and Statements of the Branch Division, for the year ended 31st March, 2003. My Auditor's Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming, as referred to in the Industrial Relations Act, 1996, Sub-Section 276(4). The Organisation will supply a copy of the Reports, Accounts and Statements to any Members who so request, free of charge.

**D.R. MACKLIN**  
REGISTERED COMPANY AUDITOR

**COMMITTEE OF MANAGEMENT**

  
.....  
DAVID BINNS

  
.....  
HOWARD SMITH

**ACCOUNTING OFFICER**

  
.....  
N L LEAN

Dated at ADELAIDE this 23<sup>rd</sup> day of JULY 2003

**CEPU - Plumbing Division  
Profit and Loss Statement  
For the Year ended 31 March 2003**

	2003 \$	2002 \$
<b>INCOME</b>		
Members Contributions	149,693	119,241
Entrance Fees	1,562	2,114
Interest Received	326	437
Branch Levy	26,988	26,479
Sundry Income	2,318	2,983
BIRST Grant	69,321	70,205
	<u>250,208</u>	<u>221,459</u>
<b>EXPENDITURE</b>		
Advertising & Promotion	1,089	-
Affiliation & Capitation Fees	21,889	15,721
Audit & Accounting	2,450	2,385
Bank Fees, State & Federal Taxes	2,536	1,255
Bookkeeping	5,168	-
Depreciation	3,248	2,762
Donations	471	1,373
Entertainment & Public Relations	-	762
Fringe Benefits Tax	3,191	1,502
Insurance	8,167	7,890
Light, Power & Heating	884	1,651
Meeting & Shop Steward Expenses	1,351	1,473
Motor Vehicle Expenses	14,616	17,068
Office & Sundry Expenses	5,841	6,362
Postage & Mailing	2,642	2,516
Printing & Stationery	2,952	2,097
Provision for Annual Leave	11,752	12,910
Provision for Long Service Leave	2,303	638
Publications & Industrial News	-	341
Rates, Taxes & Room Hire	6,346	2,948
Repairs, Maintenance & Cleaning	-	230
Salary & Allowances - Officials	96,259	89,122
Salary & Allowances - Others	30,440	31,622
Staff Training & Welfare	517	-
Superannuation Contributions	20,603	14,990
Telephone & Fax	9,612	13,104
Travel & Accomodation	3,534	1,617
Workcover	2,383	2,674
	<u>260,244</u>	<u>235,013</u>
<b>OPERATING LOSS BEFORE INCOME TAX</b>	<u>(10,036)</u>	<u>(13,554)</u>

**CEPU - Plumbing Division  
Profit and Loss Statement  
For the Year ended 31 March 2003**

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	2003 \$	2002 \$
<b>OPERATING LOSS BEFORE INCOME TAX</b>	<u>(10,036)</u>	<u>(13,554)</u>
<b>OPERATING LOSS AFTER INCOME TAX</b>	(10,036)	(13,554)
Accumulated Losses at the beginning of the financial year	(207,964)	(185,908)
<b>OTHER APPROPRIATIONS</b>		
Extraordinary Items	17,161	8,502
<b>ACCUMULATED LOSS AT 31 MARCH 2003</b>	<u><u>(235,161)</u></u>	<u><u>(207,964)</u></u>

**CEPU - Plumbing Division**  
**Balance Sheet**  
**As at 31 March 2003**

	2003	2002
	\$	\$
<b>SHARE CAPITAL AND RESERVES</b>		
<b>Paid Up Capital</b>		
Incidental Fund	68	68
Assets Revaluation Reserve	20,878	20,878
Accumulated Loss	(235,161)	(207,964)
<b>DEFICIENCY IN SHAREHOLDERS FUNDS</b>	<b>(214,215)</b>	<b>(187,018)</b>
 Represented By:		
<b>CURRENT ASSETS</b>		
Commonwealth Bank - Term Deposit	-	40,000
Petty Cash	65	65
Prepayments	2,519	1,259
Commonwealth Bank - Working Account	22,689	1,088
Commonwealth Bank - Savings Inv	15,967	5,675
Commonwealth Bank - Cash Management	97	97
Trade Debtors	3,419	-
	44,756	48,184
 <b>NON CURRENT ASSETS</b>		
Strata Title Unit - Cost	37,122	37,122
Revaluation	20,878	20,878
	58,000	58,000
 Motor Vehicles	 14,204	 51,116
Less Accumulated Depreciation	989	29,739
	13,215	21,377
 Office Furniture & Equipment	 79,163	 76,482
Less Accumulated Depreciation	70,904	69,047
	8,259	7,435
	79,474	86,812
<b>TOTAL ASSETS</b>	<b>124,230</b>	<b>134,996</b>
 <b>CURRENT LIABILITIES</b>		
Sundry Creditors & Accruals	11,256	13,435
Federal Office Levy	18,330	15,966
Capitation Fees Owing to Federal Office	280,429	265,460
Provision for Long Service Leave	12,936	10,633
Provision for Annual Leave	12,732	14,266
Provision for GST	2,762	2,254
	338,445	322,014
<b>TOTAL LIABILITIES</b>	<b>338,445</b>	<b>322,014</b>

**CEPU - Plumbing Division**  
**Balance Sheet**  
**As at 31 March 2003**

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	2003	2002
	\$	\$
<b>EXCESS OF LIABILITIES OVER ASSETS</b>	<u>(214,215)</u>	<u>(187,018)</u>

COMMUNICATIONS, ELECTRICAL, ELECTRONICS, ENERGY, INFORMATION  
POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION  
SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2003

NOTE 1. ACCOUNTING METHODS

Members' Contributions have been accounted for on a Cash Receipts basis

The Accounts are prepared under the Historical Cost Convention and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies. In particular:

- (a) The Accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific Assets.
- (b) Provision is made for depreciation of Fixed Assets at rates considered appropriate to the useful lives of such Assets.
- (c) Provision for Employees Benefits in the form of Long Service Leave, Accrued Annual Leave, etc., have been made for the estimated accrued entitlements of all Employees on the basis of their terms of Employment.

NOTE 2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Industrial Relations Act, 1996, the attention of Members is drawn to the provisions of Section 271, which read as follows:

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

An Organisation shall not contravene Section 271 (1), (2) and (3).  
Penalty \$1,000.

COMMUNICATIONS, ELECTRICAL, ELECTRONICS, ENERGY,  
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION  
SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2003

NOTE 3.      CONTINGENT LIABILITY

Under the provisions of the Payroll Tax Act, 1972, as amended, there is a possible Contingent Liability for arrears of payroll tax. This matter is being handled by the Federal Office solicitors and the liability is disputed. The possible amount has not been determined.

NOTE 4.      TRUST ACCOUNT

As a service to members, the Committee of Management has established a trust account to facilitate wage claim settlements between members and employers. Books and records relating to operation of the account are available to those members for inspection at the Branch Office.





**AUSTRALIAN INDUSTRIAL REGISTRY**

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

Mr Nigel Lean  
Branch Secretary  
South Australian Branch  
CEPU Plumbing Division  
2nd Floor, Trades Hall  
11-16 South Terrace  
ADELAIDE SA 5000

Dear Mr Lean

**Re: Lodgement of Financial Statements and Accounts for the CEPU Plumbing Division  
South Australian Divisional Branch for the year ending 31 March 2003 (FR2003/49)**

Receipt is acknowledged of the abovementioned financial statements and accounts which were lodged in the Registry on 29 August 2003.

The documents have been filed.

Thank you for your attention to this matter.

Yours sincerely,

*Belinda Penna*

Belinda Penna  
for Deputy Industrial Registrar

3 September 2003