



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/50-[128V-PTAS]

Mr Earl Setches
Branch Secretary
Tasmanian Divisional Branch
Plumbing Division
CEPU
52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Mr Setches

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

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

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

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

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

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

Yours sincerely

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

1 April 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/50 -[128V-PTAS]

Mr T Murphy
Branch Secretary/Organiser
CEPU Plumbing Division
Tasmanian Divisional Branch
c/- 52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Mr Murphy

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

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

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

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

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

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

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

If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote: **FR2003/50**.

Yours sincerely

Belinda Penna

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

13 January, 2004



CEPU PLUMBING DIVISION
Communications, Electrical and Plumbing Union

TASMANIA BRANCH
ABN 17 685 414 428

TONY MURPHY
Branch Secretary

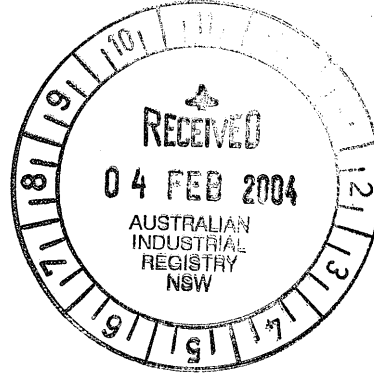
PETER FRASER
Organiser
0418 330 550

c/o 52 Victoria St
Carlton South 3053
Victoria

28th January, 2004

Industrial Registrar,
Australian Industrial Registry,
Level 8, Terrace Towers,
80 William Street,
EAST SYDNEY. NSW. 2011

ATTENTION: Belinda Penna.



Dear Ms Penna,

Please find enclosed financial documents of the **Tasmanian** Branch Plumbing Division of the Communications, Electrical, Electronic, Energy, Information, Postal,, Plumbing and Allied Services Union of Australia for the year ending 31st March, 2003.

I wish to advise that copies of the Branch's Audited Report, accounts and statements for the year ended 31st March, 2003 are available to members on request. Copies can be obtained from Tasmanian Branch, 105 New Town rd. New Town. Tasmania 7008 and a newsletter will be circulated early February 04 making known the availability of the reports.

For your information the Tasmanian Branch financial documents were adopted at a meeting of the Branch's Committee of Management held on the 28 January 2004.

Should you have any further queries regarding this, please do not hesitate to contact Helen Anderson, Finance Manager of this office.

Yours Sincerely,

Anthony Murphy
Secretary
Tasmanian Branch



25th November 2003

Mr E Setches
Federal Secretary
CEPU Plumbing Division – National Office
52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Sir or Madam

Re: CEPU Plumbing Division Tasmania Branch

We, as auditors for the CEPU Plumbing Division Tasmanian Branch, confirm that as at 31 March 2003 there were 89 financial members.

Should you require any additional information please do not hesitate to contact this office.

Yours sincerely



Ivor Blencowe
Partner

IHB.dc

Level 8, 607 Bourke Street
Melbourne, Vic 3000
GPO Box 1735P,
Melbourne, Vic, 3001

t + 61 3 9629 4700
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e mail@melb.hainesnorton.com.au
w hainesnorton.com.au

Chartered Accountants:
Norman K Lynch
Ivor H Blencowe
Richard J Lindner

ABN 95 687 177 004
Rodney H Hutton
Harold Lourie
Adam G Roberts

**Communications, Electrical,
Electronic, Energy, Information, Postal,
Plumbing & Allied Services
Union of Australia
Plumbing Division - Tasmanian Branch**

Financial Report

For The Year Ended

30 June 2003

March

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

CERTIFICATION BY ACCOUNTING OFFICER

I, E. SETCHES being the officer responsible for keeping the accounting records of the COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA PLUMBING DIVISION - TASMANIAN BRANCH, certify that as at 31 March, 2003 the number of financial members of the organisation was 89.

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the organisation as at 31 March, 2003;
- (ii) A record has been kept of all monies paid by or collected from members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the organisation;
- (iii) With regard to the funds of the organisation raised by compulsory levies or voluntary contributions from members of funds, other than the General fund operated in accordance with the rules, no payments were made out of any such fund for the purposes other than those for which the fund was operated.
- (iv) No loans or other financial benefits, other than the remuneration in respect of their full-time employment with the organisation were made to persons holding office in the organisation.
- (v) The Register of members of the organisation was maintained in accordance with the Act.

.....*Earl Setches*.....

**Earl Setches
Federal Secretary**

Dated this *26* day of *November*, 2003

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

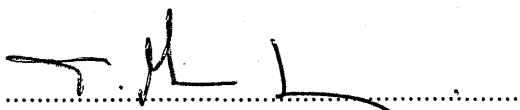
CERTIFICATE OF COMMITTEE OF MANAGEMENT

We, PETER FRASER and TONY MURPHY, being two members of the COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA - PLUMBING DIVISION TASMANIAN BRANCH, do state on behalf of the Committee of Management, and in accordance with a resolution passed by the Committee, that:-

- (i) In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the organisation as at 31 March, 2003;
- (i) In the opinion of the Committee of Management, meetings of the Executive were held during the year ended 31 March, 2003, in accordance with the rules of the organisation;
- (iii) To the knowledge of any member of the Committee of Management, there have been no instances where records of the organisation or other documents, (not being documents containing information made available to a member of the organisation under sub-section 274 (2) of the Workplace Relations Act 1996), or copies of those records or other documents, or copies of the rules of the organisation, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act 1996, with the Regulations thereto or the rules of the organisation; and,
- (iv) The organisation has complied with sub-sections 279(1) and (6) of the Workplace Relations Act 1996 in relation to the financial accounts in respect of the year ended 31 March 2003 and the auditor's report thereon.



Peter Fraser



Tony Murphy

Dated this 26 day of November, 2003

INDEPENDENT AUDIT REPORT

To the members of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia - Plumbing Division - Tasmanian Branch

Scope

We have audited the financial report of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia - Plumbing Division - Tasmanian Branch for the year ended 31 March 2003 as set out on pages 4 to 12. The Union's officers are responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards, other mandatory professional reporting requirements and statutory requirements so as to present a view which is consistent with our understanding of the Union's financial position, the results of its operations and its cash flows.

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

Audit Opinion

In our opinion:-

- (i) satisfactory accounting records were kept by the Union for the year ended 31 March 2003, including:
 - (a) records of the sources and nature of the income of the Union, (including income from members); and
 - (b) records of the nature and purposes of the expenditure of the Union; and
- (ii) the financial report of the Union is prepared in accordance with Section 273 of the Workplace Relations Act 1996, and are properly drawn up so as to give a true and fair view of:-
 - (a) the financial affairs of the Union as at 31 March 2003; and,
 - (b) the income and expenditure, results and cashflows of the Union for the year ended on that date.

All the information and explanations that, under Section 276(4) (b), officers or employees of the Union were required to provide, were provided.



Haines Norton
Chartered Accountants



I.H. Blencowe
Registered Company Auditor

Date: 26 November 2003

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

**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2003**

	Note	<u>2003</u> \$	<u>2002</u> \$
Current Assets			
Cash Assets	3	<u>7,445</u>	<u>9,608</u>
Total Current Assets		<u>7,445</u>	<u>9,608</u>
Non Current Assets			
Plant & Equipment	4	<u>459</u>	<u>556</u>
Total Non Current Assets		<u>459</u>	<u>556</u>
Total Assets		<u>7,904</u>	<u>10,164</u>
Current Liabilities			
Accounts Payable	5	14,012	14,353
Non Interest Bearing Liabilities	6	212,559	199,567
Provisions	7	<u>1,368</u>	<u>-</u>
Total Current Liabilities		<u>227,939</u>	<u>213,920</u>
Net Assets - Deficiency		<u>\$ (220,035)</u>	<u>\$ (203,756)</u>
EQUITY			
General Fund	8	(143,781)	(132,926)
Incidental Fund	8	<u>(76,254)</u>	<u>(70,830)</u>
Total Equity - Deficit		<u>\$ (220,035)</u>	<u>\$ (203,756)</u>

The accompanying notes form part of this financial report

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 MARCH 2003**

	<u>2003</u>	<u>2002</u>
	\$	\$
INCOME FROM ORDINARY ACTIVITIES		
Members Contributions Received	22,275	19,457
Entrance Fees Received	-	824
Interest Received	9	9
Sundry Income	<u>125</u>	<u>100</u>
	<u>22,409</u>	<u>20,390</u>
EXPENSES FROM ORDINARY ACTIVITIES		
Accountancy Fees	650	575
Audit Fees	775	675
Affiliation Fees	61	-
Bank Charges	130	72
Committee Expenses	120	-
Depreciation	97	119
Maintenance Expenses	-	270
Payroll Tax	-	113
Printing, Postage & Stationery	820	475
Picnic Day Expenses	500	-
Salaries and Allowances	20,543	1,874
Superannuation Contributions	1,939	206
Staff Amenities	12	415
Sundry Expenses	174	100
Travel & Accommodation	9,092	9,314
Telephone Expenses	1,504	-
Commissions	<u>43</u>	<u>58</u>
	36,460	14,266
Per Capita Payable to Head Office	<u>2,228</u>	<u>1,946</u>
Total Expenses From Ordinary Activities	<u>38,688</u>	<u>16,212</u>
Net Profit/(Loss) in Ordinary Activities	<u>(16,279)</u>	<u>4,178</u>
Total Changes in Equity of the Union	<u>(16,279)</u>	<u>4,178</u>

The accompanying notes form part of this financial report

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

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2003**

	<u>2003</u> Inflows/ (Outflows) \$	<u>2002</u> Inflows (Outflows) \$
Cashflows from Operating Activities		
Contributions & Entrance fees from Members	22,275	20,281
Interest Received	9	9
Federal Levies Collected	-	513
Other Income	125	100
Payments to Suppliers & Employees	<u>(35,336)</u>	<u>(15,319)</u>
Net Cash Provided by (Used In) Operating Activities	9 (b) <u>(12,927)</u>	<u>5,584</u>
Cashflows from Investing Activities		
Cashflows from Financing Activities		
Payment from / (to) Federal Office	<u>10,764</u>	<u>(3,881)</u>
Net Cash Used in Financing Activities	<u>10,764</u>	<u>(3,881)</u>
Net Increase / (Decrease) in Cash held	(2,163)	1,703
Cash at Beginning of Year	<u>9,608</u>	<u>7,905</u>
Cash at End of Year	9 (a) <u>\$ 7,445</u>	<u>\$ 9,608</u>

The accompanying notes form part of this financial report

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2003

1 Summary of Accounting Policies

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and the requirements of the Workplace Relations Act 1996. In accordance with generally accepted accounting principles for these types of organisations, membership contributions are accounted for on a cash receipts basis. Otherwise, the financial report is prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The accounts are prepared on the basis that the Branch will continue as a going concern notwithstanding the deficiency of net assets and the negative working capital. The ability to continue as a going concern is dependant upon the continued support of the Federal Office.

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

(a) Fixed Assets

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

The depreciation rates used for each class of depreciable asset are:

Class of Fixed Asset	Depreciation Rate
Office Equipment & Furniture	10 - 17.5 %

The carrying amount of fixed assets is reviewed to ensure it is not in excess of the recoverable amount of those assets.

The recoverable amount is assessed on the basis of expected net cash flows which will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining the recoverable amounts.

(b) Income Tax

The organisation is exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.

(c) Employee Entitlements

Provisions for employee benefits in the form of long service leave and annual leave have been made for the for the estimated accrued entitlement of employees on the basis of their terms of employment, and are in accordance with the rules of the Union and Accounting Standard AAS30 "Accounting for Employee Entitlements".

Employee entitlements expected to be settled within one year have been measured at their nominal amount. Entitlements for future periods are recognised at the present value of the future payments.

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

The number of staff employed at 31 March 2003 was one.

(d) Revenue

Contributions, entrance fees and levy are recognised in the income and expenditure statement on a cash receipts basis.

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2003

Interest revenue is recognised on an accrual basis.

(e) *Cash*

For the purpose of the statement of cash flows, cash includes cash on hand and at bank.

(f) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax 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 the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2003**

2 Information to be Provided to Members or Registrar

In accordance with the requirements of the Workplace Relations Act 1996 the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274 which reads as follows:-

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.
- (4) Accounts prepared under section 273 shall include a notice drawing attention to subsections (1), (2), and (3) and setting out those subsections.

	<u>2003</u>	<u>2002</u>
	\$	\$
3 Cash Assets		
Cash at Bank	7,345	9,508
Cash on Hand	<u>100</u>	<u>100</u>
	<u>7,445</u>	<u>9,608</u>
4 Plant and Equipment		
Office Equipment & Furniture		
Cost	5,080	5,080
Accumulated Depreciation	<u>(4,621)</u>	<u>(4,524)</u>
Total Plant and Equipment	<u>459</u>	<u>556</u>
Reconciliation of Carrying Amount between		
Beginning and End of Year		
Carrying Amount at Beginning of Year	556	675
Additions for Year	-	-
Depreciation Expense	<u>(97)</u>	<u>(119)</u>
Carrying Amount at End of Year	<u>459</u>	<u>556</u>
5 Payables		
Creditors and Accruals	13,837	14,020
GST Payable	<u>175</u>	<u>333</u>
	<u>14,012</u>	<u>14,353</u>

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2003**

	<u>2003</u>	<u>2002</u>
	\$	\$
6 Non Interest Bearing Liabilities		
Amounts Due to Federal Office		
Federal Levy	16,567	17,079
Per Capita	50,105	49,823
Advances	<u>129,600</u>	<u>129,600</u>
	196,272	196,502
Amounts Due to Victoria Branch	<u>16,287</u>	<u>3,065</u>
	<u>212,559</u>	<u>199,567</u>
7 Provisions		
(a) Current Employee Entitlements	<u>1,368</u>	<u>-</u>
8 EQUITY		
General Fund		
Balance at Beginning of year	(132,926)	(135,712)
Transfer Net Profit /(Loss) from Ordinary Activities	<u>(10,855)</u>	<u>2,786</u>
Balance at End of Year	<u>(143,781)</u>	<u>(132,926)</u>
Incidental Fund		
Balance at Beginning of Year	(70,830)	(72,222)
Transfer Net Profit /(Loss) from Ordinary Activities	<u>(5,424)</u>	<u>1,392</u>
Balance at End of Year	<u>(76,254)</u>	<u>(70,830)</u>
9 Cash flow information		
(a) <i>Reconciliation of Cash</i>		
Cash at Bank	7,345	9,508
Cash on Hand	<u>100</u>	<u>100</u>
	<u>7,445</u>	<u>9,608</u>

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2003**

2003 2002
\$ \$

9 Cash flow information (Cont'd)

(b) Reconciliation of Net Cash provided by Operating Activities to Net Profit/(Loss) from Ordinary Activities

Net Profit/(Loss) from Ordinary Activities		
General Fund	(10,855)	2,786
Incidental Fund	<u>(5,424)</u>	<u>1,392</u>
	(16,279)	4,178
Depreciation	97	119
Provision for Employee Entitlements	1,368	-
Changes in Assets & Liabilities		
Increase/(Decrease) in Creditors & Accruals	(341)	(3,816)
Increase in Amounts Due to Federal & State Office	<u>2,228</u>	<u>5,103</u>
Net Cash Provided by / (Used by) Operating Activities	<u>(12,927)</u>	<u>5,584</u>

10 Financial Instruments

(c) Accounting Policies, Terms and Conditions

The organisation's accounting policies, including terms and conditions of each material class of financial asset and liability, both recognised and unrecognised at the balance date, are as follows:

Financial Instruments	Note Ref	Accounting Policy	Terms & Conditions
(i) Financial Assets Cash Assets		Cash at bank is carried at principal amounts. Interest is recognised as it is earned.	Cash at bank is at call.
(ii) Financial Liabilities Payables		Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the entity. Amounts payable are carried out at nominal amounts due.	Liabilities are settled on 30 day term.
Non Interest Bearing Liabilities		Amounts due to Federal Office are carried out at nominal amounts.	No interest is charged on balance outstanding.

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2003**

10 Financial Instruments (Cont'd)

(d) Interest Rate Risk

The Union's exposure to interest rate risks and the effective interest rates of financial assets and liabilities, both recognised and unrecognised are as follows:

Financial Instruments	Floating Interest Rate		Non-Interest Bearing		Total Carrying amount per Balance Sheet		Weighted Average Effective Interest Rate	
	2003 \$	2002 \$	2003 \$	2002 \$	2003 \$	2002 \$	2003 %	2002 %
(i) Financial Assets								
Cash Assets	<u>7,345</u>	<u>9,508</u>	<u>100</u>	<u>100</u>	<u>7,445</u>	<u>9,608</u>	0.50	0.35
	<u><u>7,345</u></u>	<u><u>9,508</u></u>	<u><u>100</u></u>	<u><u>100</u></u>	<u><u>7,445</u></u>	<u><u>9,608</u></u>		
(ii) Financial Liabilities								
Payables	-	-	14,012	14,353	14,012	14,353	NIL	NIL
Non Interest Bearing Liabilities	<u>-</u>	<u>-</u>	<u>212,559</u>	<u>199,567</u>	<u>212,559</u>	<u>199,567</u>	NIL	NIL
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>226,571</u></u>	<u><u>213,920</u></u>	<u><u>226,571</u></u>	<u><u>213,920</u></u>		

(e) Credit Risk

The organisation has no credit risk exposure to a single debtor or group of debtors under financial instruments entered into by the organisation.

(f) Net Fair Values

The net fair values of the Union's financial assets and financial liabilities are not expected to be significantly different from the class of asset and liability as disclosed above and recognised in the statement of financial position as at 31 March 2003.

11 Segment Reporting

The Trade Union Organisation provides services to members working in the Plumbing Industry in the state of Tasmania.

12 Trade Union's Details

The principal place of business of the branch is :
52 Victoria Street
Carlton South Victoria 3053



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Andrew Murphy
Branch Secretary
CEPU -Plumbing Division Tasmanian Divisional Branch
c/o 52 Victoria Street
CARLTON SOUTH VIC 3053

Attn: Helen Anderson

Dear Mr Murphy

**Financial Statements for CEPU-Plumbing Division Tasmanian Divisional Branch
for the year ended 31 March 2003 (FR2003/50)**

I refer to your organisation's financial statements, which were lodged in the Registry on 4 February 2004.

As Ms Pryor of the Registry discussed on 6 February 2004 with Helen Anderson of your office, a review of these documents has revealed the following matters that require comment or additional documentation.

1. The Secretary's Certificate in the form of your covering letter states that copies of the financial statements and accounts were adopted at a meeting of the Branch's committee of management on 28 January 2004. Section 279(6) of the *Workplace Relations Act 1996* (the Act) requires that a copy of the financial statements be provided to members no less than eight days prior to the accounts being presented at a general meeting of members or a meeting of the committee of management. This enables members sufficient time to evaluate these statements and raise any concerns at the subsequent meeting. Your letter does not indicate when these documents were provided to members.

Please confirm at what stage before the meeting of 28 January 2004 the statements and auditor's report were provided to members.

2. Method of supply of financial statements and auditor's report to members

Your letter states that these documents are available to members on request from your office in Hobart. Section 279 of the Act requires an organisation to "provide free of charge to its members" a copy of the financial documents. The Registry does not normally regard this requirement satisfied unless the documents are provided to all members before the meeting of the committee of management - in your case, held on 28 January 2004 - not simply those who request a copy. The Act does however give organisations the option of publishing either the full reports, accounts and statements in its journal or a summary thereof if the committee of management so resolves and the summary meets certain other conditions set out in s279(2) of the Act.

It would be open to your committee of management to resolve to provide a summary of the financial documents (certified by the auditor) instead of the full report in the manner described in subsections 279(2) and (4) of the Act.

Following supply of the documents or summary to members, the documents would then be presented to a general meeting of members or a meeting of your committee of management as required by subsection 279(6) of the Act.

From the information you have supplied it does not appear that these documents have been provided to members or presented to a meeting as required. I would appreciate your comments on this matter.

I have enclosed a copy of s279 of the Act and a brief summary of the financial reporting procedure. You may find this useful as a "checklist" for the various steps in the process including relevant timelines.

Should you have any enquires regarding these matters, please do not hesitate to contact me on (02) 8374 5609.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Peter McKerrow', with a long horizontal flourish extending to the right.

Peter McKerrow
Asst. Manager
NSW Registry

11 February 2004

Financial Timelines Summary

An organisation or a branch of an organisation must:

keep accounting records - s.272

as soon as practicable after the end of its financial year:

- lodge in the Registry a statement of loans, grants or donations exceeding \$1,000 - s.269
- prepare annual accounts - s.273 - which include:-
 - Prescribed accounts - reg. 107
 - s.274(4) Notice
 - Certificates by Accounting Officer and Committee of Management - reg.109

Committee of Management Certificate must be in accordance with a resolution passed by the Committee (the *first meeting*)

within 6 months of the end of the financial year:

receive Auditor's Report
s.276 and reg. 113

within 56 days of auditor's report:

provide report and accounts free of charge to members - s.279

a *summary* of the report and accounts may be provided instead provided that the requirements of s.279(2) are met

no less than 8 days after circulation and no more than 84 days after auditor's report:

present report and accounts to a meeting - s.279(6)(a)

General meeting of members OR a meeting of Committee of Management (the *second meeting*)

within 14 days of second meeting:

lodge copies of report and accounts in Registry - s.280

With certificate by Secretary confirming that the documents lodged were presented to the second meeting

WORKPLACE RELATIONS ACT 1996

- SECT 279

Copies of report and audited accounts to be provided to members and presented to meetings

(1) An organisation shall provide free of charge to its members:

(a) a copy of the report of the auditor in relation to the inspection and audit of the accounting records kept by the organisation in relation to a financial year; and
(b) a copy of the accounts and statements prepared under section 273 to which the report relates.

(2) If, under the rules of the organisation, the committee of management of the organisation resolves to provide to the members of the organisation a summary of the report, accounts and statements, the organisation may comply with subsection (1) by providing free of charge to its members a copy of the summary if:

(a) the organisation lodges a copy of the summary in the Industrial Registry;
(b) the auditor certifies that the summary is, in the auditor's opinion, a fair and accurate summary of the report, accounts and statements;
(c) the summary contains a statement to the effect that the organisation will provide a copy of the report, accounts and statements free of charge to any member who requests; and
(d) where particulars of a deficiency, failure or shortcoming in relation to a matter referred to in subsection 276(4) are set out in the report—the summary contains the particulars.

(3) The copies referred to in subsection (1), or the summary referred to in subsection (2), shall be provided within 56 days (or such longer period as a Registrar allows) after the making of the report concerned.

(4) Where an organisation publishes a journal of the organisation that is available to the members of the organisation free of charge, the organisation may comply with subsection (1):

(a) by publishing in the journal the report, accounts and statements referred to in that subsection; or
(b) by preparing a summary as described in subsection (2), complying with paragraphs (2)(a), (b), (c) and (d) in relation to the summary, and publishing the summary in the journal.

(5) Where a branch of an organisation publishes a journal of the branch that is available to the members of the branch free of charge, the organisation may comply with subsection (1) in relation to those members:

(a) by publishing in the journal the report, accounts and statements referred to in that subsection; or
(b) by preparing a summary as described in subsection (2), complying with paragraphs (2)(a), (b), (c) and (d) in relation to the summary, and publishing the summary in the journal.

(6) Subject to subsection (7), an organisation shall cause the report, accounts and statements referred to in subsection (1) to be presented:

(a) within the period (in this subsection and subsection (7) called the *relevant period*) starting on the eighth day after the report, accounts and statements are, or the summary referred to in subsection (2) is, supplied to the members and ending 28 days (or such longer period as a Registrar allows) after the end of the period referred to in subsection (3)—to a general meeting of the members of the organisation or a meeting of the committee of management of the organisation; or
(b) if such a meeting is not due to be held within the relevant period—to the first meeting of the committee of management held after the relevant period.

(7) If:

(a) the report sets out particulars of a deficiency, failure or shortcoming in relation to a matter referred to in subsection 276(4); and
(b) neither a general meeting of the members of the organisation nor a meeting of the committee of management of the organisation is due to be held within the relevant period;

the organisation shall, within the relevant period, cause the report, accounts and statements referred to in subsection (1) to be presented to a meeting of the committee of management convened for the purpose.

Financial Timelines Summary

Financial documents should be prepared, audited, provided to members*, presented to a meeting and lodged in the Industrial Registry within certain time-scales - these requirements are summarised as follows:

- A An organisation must keep such accounting records [s.4(1)] as correctly explain its transactions and financial position [s.272(1)].
- B The account of income and expenditure and the account of assets and liabilities are prepared as soon as practicable after the end of the financial year [s273(1) and reg 107].

Opinions are required to be given on the accounts in the Accounting Officer's Certificate (usually by the Treasurer or Secretary) [reg 109(1)(a) and (4)] and the Committee of Management Certificate (by 2 members of the committee on its behalf) [reg 109(1)(b) and (2)].

Again, each certificate is to be prepared as soon as practicable after the end of the financial year [s273(1) and (2)].

*Note: The Committee of Management Certificate must refer to certain matters relating to the accounts "which shall be in accordance with such resolution as is passed by the committee of management" [reg 109(2)(a)]. It necessarily follows that the accounts must be the subject of a resolution at a committee of management meeting convened prior to preparation of the certificate - here known as the **FIRST MEETING**.*

- C The accounts (by this stage including the two certificates) are then to be submitted for the Auditor's opinion [s276(1)].
- D A statement signed by an officer of the organisation showing the "relevant particulars" in relation to each loan, grant or donation of an amount exceeding \$1,000 made during the year must be lodged in the Registry as soon as practicable after the end of the financial year [s269 of Part IX, Division 10].
- E The Auditor makes his/her report - expressing his/her opinion in accordance with s276(4) - within 6 months from the completion of the relevant financial year [reg 113]**.
- F Members are to be provided* with copies of the accounts and the Auditor's Report within 56 days of the date of the making of the Auditor's report [s279(1) and (3)**.
- G The accounts and the Auditor's Report are then to be presented to a general meeting of members or a meeting of the committee of management within 84 days of the Auditor's report** - here known as the **SECOND MEETING** - provided that at least 7 clear days elapse between the date documents are supplied to members (as per F above) and the date of the meeting [s279(6)(a)].

If a meeting is not due within the period mentioned above, the documents must be presented to the next committee of management meeting [s279(6)(b)].

Note: If the Auditor's Report refers to any deficiency, failure or shortcoming and a meeting is not due within the period mentioned above, the documents must be presented to a meeting of the committee of management convened for the purpose within the period mentioned above [s279(7)].

- H Copies of the accounts and the Auditor's Report are to be lodged in the Industrial Registry within 14 days after the meeting at which they were presented** - accompanied by a certificate by the Secretary that the documents lodged are copies of the documents presented to the meeting mentioned in G above [s280(1)]. This certificate should be dated and should also indicate the date on which the documents were presented to the "second meeting".

* The obligation to provide documents to members may be discharged by provision of "a summary", subject to certain conditions [s279(2)].

** The legislation generally includes provision for extensions, etc. to be sought in certain circumstances. A graphical representation of these requirements is set out overleaf.



FACSIMILE

TO	Robyn Wilson		
Organisation	CEPU Plumbing Division - Tasmania Branch		
Fax Number	03 9663 2613	Phone Number	03 9662 3388
FROM	Peter McKerrow		
Email			
Location	AIR Sydney		
Fax Number	02 9380 6990	Phone Number	02 8374 6666
No of Pages (including cover)	6	Date	30/06/2004
Please notify sender if not all pages were received.		Time	9:48 AM

Any information about individuals contained in this fax is **CONFIDENTIAL** and may **NOT** be used or disclosed further. If you are **NOT** the intended recipient, please contact the sender **IMMEDIATELY**.

MESSAGE:

Dear Ms Wilson

As discussed this morning, attached is a copy of the correspondence sent to the Branch in February. I understand you may be able to provide responses to the questions shortly.

Please contact me on the number above if you have any queries.

Regards

Peter McKerrow
Assistant Manager



Australian Government

Australian Industrial Registry

File Note

Contact Officer: Peter McKerrow
Telephone No: 02 8374 6666
Facsimile No: 02 9380 6990

Your Reference:
My Reference:

Ms Robyn Wilson phoned today. Her records indicate the Branch has not yet formally complied with the requirement to supply copies of the financial documents for 2003 to members. She now proposes this be done with the financial documents currently being prepared for the financial year ending 31 March 2004. These will be available shortly. When both years' documents have been presented to meetings she will lodge them in the Registry. She undertook to keep us informed if any delays occurred.

I also said I would send her a set of Fact Sheets on the new RAO requirements as she will be responsible for preparing other reporting units' FRs in future.

Peter McKerrow
6 July 2004

I spoke to Ms Wilson today. I understand the Branch will now publish the financial documents to members by posting them to them shortly. The Branch will then conduct a second meeting and then advise the Registry.

P. McKerrow
8/9/04



Contact Officer: Belinda Penna
Telephone No: 02 8374 6618
Facsimile No: 02 9380 6990

Your Reference:
My Reference:

CEPU - Financial Returns

Plumbing Division, Divisional Office - FR2003/344 year ending 30 June 2003

Plumbing Division, Tasmanian Branch - FR2003/50 year ending 31 March 2003

Plumbing Division, Tasmanian Branch - FR2004/234 year ending 31 March 2004

Robyn Wilson from the CEPU, Plumbing Divisional Office rang on 9 September 2004. Following discussions between Peter McKerrow, Robyn and myself regarding the supply of documents to the members of the Plumbing Division, Robyn advised the following information.

The full financial documents for the Tasmanian Divisional Branch, for both the years ending 31 March 2003 and 31 March 2004, are being posted out to the members during the coming week.

The Divisional Office financial documents for 2003 and 2004 will be published in the unions' magazine issue due out in December 2004.

Belinda Penna

9 September 2004



CEPU PLUMBING DIVISION
Communications, Electrical and Plumbing Union

TASMANIA BRANCH
ABN 17 685 414 428

TONY MURPHY
Branch Secretary

PETER FRASER
Organiser
0418 330 550

c/o 52 Victoria St
Carlton South 3053
Victoria

November 30th, 2004

Peter McKerrow
Deputy Industrial Registrar
Australian Industrial Registry
80 William St
East Sydney NSW 2011

Dear Peter

Re: CEPU Plumbing Division Tasmanian Branch
Financial Statements for Year Ending 30th June 03

- Please be advised that full copies of the above Financial Statements were posted to the Members of the CEPU Plumbing Division Tasmanian Branch on 12th October 2004.
- The Financial Statements were then presented to the Committee of Management on 25th November 2004.

Re: CEPU Plumbing Division Tasmanian Branch
Financial Statements for the Year Ending 30th June 04

Full copies of the above Financial Statements were posted to the Members of the CEPU Plumbing Division Tasmanian Branch on 12th October 2004.

- The above Financial statements were presented to the Committee of Management on 14th July 2004.
- Full copies of the reports were posted to the members on 12th October 2004.
- The Reports were then presented to the Committee of Management on 25th November 2004.

Copies of the above Reports and minutes from Committee enclosed.

Yours sincerely,

Robyn Wilson
Finance Manager



CEPU PLUMBING DIVISION – TASMANIAN BRANCH

Meeting Minutes
November 25th 2004

Opening:

The regular meeting of the CEPU Plumbing Division / Tasmanian Branch was called to order at 5.00 P.M. on 25/11/2004 in the CEPU Office by Peter Fraser

Present:

P. Fraser (State Organiser), Matthew Pregnall (President). Peter Allie (Trustee). Scott Browne (Committee Member) John Freeman

Apologies:

Paul Smith (Committee Member)

A. Approval of Minutes

The Minutes of the meeting of the 5th October where taken as true and correct.
Moved M Pregnall, Seconded Peter Allie

B. Response to previous Correspondence

Nil

C. Correspondence

- Nil

D. General Business

- The Committee moves to accept the Financial Reports as tabled for the years ended 2003 and 2004. Copies of the report where mailed to all Members on the 12th of October. Moved Matt Pregnall, Seconded Peter Allie.
- Security of Payment Legislation was discussed.
- Plumbing Services Package was discussed.
- The 23rd ANZRA Conference was discussed.
- Tony & Sandra Murphy have been invited to the Christmas BBQ on the 4th of December and have accepted.
- Since the 1st of April we have another 42 Members.

Adjournment:

Meeting was adjourned at 6.20 P.M. by Peter Fraser. The next general meeting will be held at 5.00 pm on the 14/12/2004.

Minutes submitted by:

Peter Fraser



Approved by:

Tony Murphy





Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Ms Robyn Wilson
Finance Manager
CEPU Plumbing Division
Tasmania Branch
c/- 52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Ms Wilson

**Re: Lodgement of Financial Statements and Accounts for the CEPU Plumbing Division,
Tasmanian Branch for the year ending 31 March 2003 (FR2003/50)
and the year ending 31 March 2004 (FR2004/234)**

Receipt is acknowledged of the abovementioned financial statements and accounts which were lodged in the Registry on 13 December 2004.

Thank you for your attention to this matter. The documents have been filed, and may be viewed on the internet at www.e-airc.gov.au/128vptas/financial.

I would like to take this opportunity to remind you that information about the new financial reporting obligations under the Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) which now apply to your organisation can be found at www.airc.gov.au/fact_sheets/factsheets.html.

Yours sincerely,

A handwritten signature in cursive script that reads 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

13 December 2004