



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

Mr Tony Murphy
Secretary, Tasmanian Plumbing Divisional Branch
CEPU
52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Mr Murphy

**Re: Lodgement of Financial Statements and Accounts – CEPU Tasmanian Plumbing
Divisional Branch – for year ending 31 March 2007 (FR2007/220)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 19 June 2008.

The legislative requirements have been met and accordingly the documents have been filed.

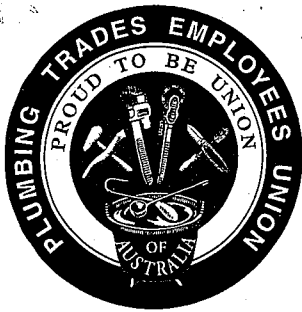
Yours sincerely,

A handwritten signature in black ink, appearing to be 'W. S.', written over a horizontal line.

Statutory Services Branch

25 July 2008

FR2007/220



PLUMBING TRADES EMPLOYEES UNION
Communications, Electrical and Plumbing Union

TASMANIA BRANCH
ABN 70 511 013 431

TONY MURPHY
Branch Secretary

DARREN HARPHAM
Organiser
0408 337 886

c/o 52 Victoria Street
Carlton South VIC 3053

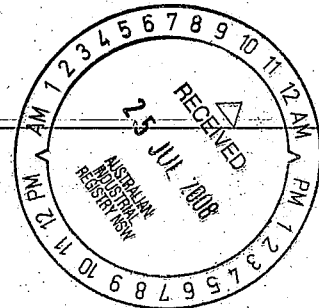
Ph: 03 9662 3388
Fax: 03 9663 2613

SECRETARY'S CERTIFICATE

I Tony Murphy being the State Secretary of the CEPU Plumbing Division
Tasmanian Branch, certify:

- that the documents lodged herewith are copies of the full (and concise) audited reports of the CEPU Plumbing Division Tasmanian Branch for the year ended 31st March 2007, referred to in s268 of the RAO Schedule; and
- that the concise report was provided to members on our website on and from 6th August 07; and
- that the full (and concise) report was subsequently presented to a General Meeting of Members on 10TH October 2007 in accordance with the RAO schedule.

Tony Murphy
State Secretary





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Secretary, Tasmanian Plumbing Divisional Branch
CEPU
52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Mr Murphy

**Re: Lodgement of Financial Statements and Accounts – CEPU Tasmanian Plumbing
Divisional Branch – for year ending 31 March 2007 (FR2007/220)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 19 June 2008.

I draw your attention to what appears to have been an inadvertent error in that the Secretary's Certificate (which is signed showing a date of 10/10/07) certifies that the documents were presented to a meeting on "10 October 2008". The Registry assumes this to have been meant to be "10 October 2007."

I enclose a copy of the document. As the report is posted on the Commission's website for the public record I would ask that you lodge an amended signed Secretary's certificate showing the correct date at your earliest convenience. The documents will be filed upon receipt of the amended certificate.

Yours sincerely,

A handwritten signature in cursive script that reads "David Cole".

Statutory Services Branch

3 July 2008



PLUMBING TRADES EMPLOYEES UNION
Communications, Electrical and Plumbing Union

TASMANIA BRANCH
ABN 70 511 013 431

TONY MURPHY
Branch Secretary

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Tasmanian Branch, certify:

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- that the concise report was provided to members on our website on and from 6th August 07; and
- that the full (and concise) report was subsequently presented to a General Meeting of Members on *10th October 08* in accordance with the RAO schedule.

Tony Murphy
State Secretary
10/10/07





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

Financial Report

**For The Year Ended
31 March 2007**

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

OPERATING REPORT
For the year ended 31 March 2007

Principal activities

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

Review of results

The net result of operations for the year was a loss of \$39,952 (2006: loss of \$28,111).

Significant Changes in the State of Affairs

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

Resignation of Members

As per section 174 of the Workplace Relations Act 1996, a member of an organisation may resign from membership by written notice 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 2007, the number of members of the organisation recorded in the register of members was 139.

Number of Employees

As at 31 March 2007, the number of full time equivalent employees was 1.

Committee of Management

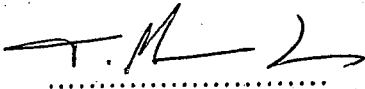
The Committee of Management current members are as follows:

Matthew Pregnall	Paul Smith
Peter Allie	Scott Browne

Future Developments

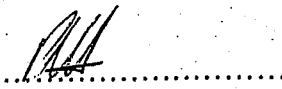
The Committee of Management has approved the amalgamation of the branch with another division of the CEPU. It is expected that when the amalgamation occurs the Union's operations will be affected in subsequent future period.

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



~~M Pregnall~~

A. Murphy



P Allie

Dated this 16th day of July, 2007

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

CERTIFICATE OF COMMITTEE OF MANAGEMENT

The Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Plumbing Division - Tasmanian Branch passed the following resolution in relation to the general purpose financial report of the reporting unit for the financial year ended 31 March 2007:

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 Australian Accounting Standards;
- (b) the financial statements and notes comply with the Reporting Guidelines of the Industrial Registrar;
- (c) 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;
- (d) 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;
- (e) 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) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation;
 - (v) 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
 - (vi) there have been no orders for inspection of financial records made by the Commission under section 273 of the RAO Schedule during the period.

For the Committee of Management:



~~Mr. P. Regan~~

A. Murphy



P Allie

Dated this 16th of July 2007

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

**INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2007**

	<u>2007</u>	<u>2006</u>
	\$	\$
INCOME		
Members Contributions Received	34,728	40,209
Directors fees	276	414
Interest Received	14	15
Sundry Income	789	1,274
Federal Levy Collected	<u>518</u>	<u>770</u>
	<u>36,325</u>	<u>42,682</u>
EXPENSES		
Accountancy Fees	1,260	660
Advertising & Promotion	-	201
Affiliation Fees	621	606
Audit Fees	1,640	1,060
Bank Charges	265	253
Political Campaigns	200	-
Depreciation	255	310
Federal Levy	518	770
General Expenses	216	355
Provision for Retiring Allowance	10,794	-
Printing, Postage & Stationery	480	590
Picnic Day Expenses	350	883
Meal, Clothing & Travel Allowance	4,364	4,665
Salaries and Allowances - Administrative and Industrial staff	36,652	48,462
Superannuation Contributions	5,101	4,974
Staff Amenities	752	220
Travel & Accommodation	1,825	1,544
Work Cover	834	1,018
Motor Vehicles Expenses	6,453	6,912
Parking & Fines	<u>224</u>	<u>130</u>
	72,804	73,613
Per Capita Payable to Head Office	<u>3,473</u>	<u>4,020</u>
Total Expenses	<u>76,277</u>	<u>77,633</u>
Net Loss for the Year	<u>(39,952)</u>	<u>(34,951)</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**

**BALANCE SHEET
AS AT 31 MARCH 2007**

	Note	<u>2007</u> \$	<u>2006</u> \$
Current Assets			
Cash and Cash Equivalents	3	7,502	9,806
Receivables		<u>1,149</u>	<u>1,149</u>
Total Current Assets		<u>8,651</u>	<u>10,955</u>
Non Current Assets			
Plant & Equipment	4	<u>1,204</u>	<u>1,459</u>
Total Non Current Assets		<u>1,204</u>	<u>1,459</u>
Total Assets		<u>9,855</u>	<u>12,414</u>
Current Liabilities			
Accounts Payable	5	14,527	12,724
Non Interest Bearing Liabilities	6	334,764	303,572
Provisions	7	<u>13,094</u>	<u>7,757</u>
Total Current Liabilities		<u>362,385</u>	<u>324,053</u>
Non Current Liabilities			
Provisions	7	<u>7,738</u>	<u>8,677</u>
Total Non Current Liabilities		<u>7,738</u>	<u>8,677</u>
Total Liabilities		<u>370,123</u>	<u>332,730</u>
Net Assets - Deficiency		<u>\$ (360,268)</u>	<u>\$ (320,316)</u>
EQUITY			
General Fund	8	(237,270)	(210,635)
Incidental Fund	8	<u>(122,998)</u>	<u>(109,681)</u>
Total Equity - Deficit		<u>\$ (360,268)</u>	<u>\$ (320,316)</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 RECOGNISED INCOME AND EXPENSE
FOR THE YEAR ENDED 31 MARCH 2007

	<u>2007</u>	<u>2006</u>
	\$	\$
Net Income Recognised Directly in Equity	-	-
Loss for the Year	<u>(39,952)</u>	<u>(34,951)</u>
Total Recognised Income and Expense for the Year	<u>(39,952)</u>	<u>(34,951)</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**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2007**

		<u>2007</u> Inflows/ (Outflows) \$	<u>2006</u> Inflows (Outflows) \$
Cashflows from Operating Activities			
Contributions & Entrance fees from Members		38,385	44,342
Interest Received		14	15
Federal Levies Collected		518	770
Other Income		1,065	1,727
Payments to Suppliers & Employees		<u>(73,478)</u>	<u>(76,757)</u>
Net Cash Used in Operating Activities	10 (b)	<u>(33,496)</u>	<u>(29,903)</u>
Cashflows from Investing Activities			
Net Cash Used in Investing Activities		-	-
Cashflows from Financing Activities			
Payment from Branches		<u>31,192</u>	<u>33,858</u>
Net Cash Provided by Financing Activities		<u>31,192</u>	<u>33,858</u>
Net Increase/(Decrease) in Cash held		(2,304)	3,955
Cash at Beginning of Year		<u>9,806</u>	<u>5,851</u>
Cash at End of Year	10 (a)	<u>\$ 7,502</u>	<u>\$ 9,806</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 RECEIPTS AND PAYMENTS
FOR RECOVERY OF WAGES ACTIVITY -CASH BASIS
FOR YEAR ENDED 31 MARCH 2007**

	Note	<u>2007</u>	<u>2006</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 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 2007

1 Statement of significant Accounting Policies

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

In accordance with generally accepted accounting principles for these types of organisations, membership contributions are accounted for on a cash 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 negative working capital and deficiency of net assets. The ability to continue as a going concern is dependant upon the continued support of the Federal and Victorian offices.

Basis of Preparation

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

After Balance Date Events

In May 2007, the Committee of Management has approved the amalgamation of the branch with another division of the C E P U. It is expected that outstanding liabilities of the branch will be met by the new organisation.

Accounting Policies

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 for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

If such an indication exists and where the carrying values exceed the recoverable amount, the asset is written down to the recoverable amount.

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 2007

(b) *Income Tax*

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

(c) *Employee Benefits*

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 AABS 119 "Employee Benefits".

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

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

The number of staff employed at 31 March 2007 was one.

(d) *Revenue Recognition*

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

Interest revenue is recognised on an accrual basis.

(e) *Cash*

For the purpose of the cash flow statement, 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.

(g) *Recoverable Amount of Assets*

At each reporting date, the organisation assesses whether there is any indication that an asset may be impaired. Where an indicator of impairment exists, the organisation calculates the recoverable amount of the asset. When the carrying amount of an asset is greater than its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Recoverable amount is the greater of fair value less costs to sell and value in use.

(h) *Comparative Figures*

When required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current year.

**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 2007**

2 Information to be provided to Members or Registrar

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

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

	<u>2007</u>	<u>2006</u>
	\$	\$
3 Cash and Cash Equivalents		
Cash at Bank	7,502	9,706
Cash on Hand	-	100
	<u>7,502</u>	<u>9,806</u>
4 Plant and Equipment		
Office Equipment & Furniture		
Cost	7,030	7,030
Accumulated Depreciation	<u>(5,826)</u>	<u>(5,571)</u>
Total Plant and Equipment	<u>1,204</u>	<u>1,459</u>
Reconciliation of Carrying Amount between		
Beginning and End of Year		
Carrying Amount at Beginning of Year	1,459	1,769
Additions for Year	-	-
Depreciation Expense	<u>(255)</u>	<u>(310)</u>
Carrying Amount at End of Year	<u>1,204</u>	<u>1,459</u>
5 Payables		
Creditors and Accruals	16,150	14,932
GST Payable	<u>(1,623)</u>	<u>(2,208)</u>
	<u>14,527</u>	<u>12,724</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 2007**

	<u>2007</u>	<u>2006</u>
	\$	\$
6 Non Interest Bearing Liabilities		
Amounts Due to Federal Office		
Federal Levy	17,855	17,337
Per Capita	62,920	59,446
Advances	<u>129,600</u>	<u>129,600</u>
	210,375	206,383
Amounts Due to Victorian Branch	<u>124,389</u>	<u>97,189</u>
	<u>334,764</u>	<u>303,572</u>
7 Provisions		
Current Employee Benefits	<u>13,094</u>	<u>7,757</u>
Non Current Employee Benefits	<u>7,738</u>	<u>8,677</u>
	<u>20,832</u>	<u>16,434</u>
No annual leave and long service leave are due and payable to elected officials.		
8 Equity		
General Fund		
Balance at Beginning of Year	(210,635)	(187,334)
Transfer Net Loss	<u>(26,635)</u>	<u>(23,301)</u>
Balance at End of Year	<u>(237,270)</u>	<u>(210,635)</u>
Incidental Fund		
Balance at Beginning of Year	(109,681)	(98,031)
Transfer Net Loss	<u>(13,317)</u>	<u>(11,650)</u>
Balance at End of Year	<u>(122,998)</u>	<u>(109,681)</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 2007**

9 Employee Benefits

Employee benefits paid during the year:

	Elected Officials	Administrative & Industrial Staff	Total
	\$	\$	\$
Wages & Salaries	-	43,048	43,048
Employee benefits	-	(6,396)	(6,396)
Superannuation	-	5,101	5,101
Total	<u>-</u>	<u>41,753</u>	<u>41,753</u>
		<u>2007</u>	<u>2006</u>
		\$	\$

10 Cash flow information

(a) Reconciliation of Cash

Cash at the end of the reporting period is reconciled to the related items in the balance sheet as follows:

Cash at Bank	7,502	9,706
Cash on Hand	<u>-</u>	<u>100</u>
	<u>7,502</u>	<u>9,806</u>

(b) Reconciliation of Net Cash Used in Operating

Activities to Net Loss for the year

Net Loss for the Year		
General Fund	(26,635)	(23,301)
Incidental Fund	<u>(13,317)</u>	<u>(11,650)</u>
	(39,952)	(34,951)
Depreciation	255	310
Provision for Employee Entitlements	4,398	7,396
Changes in Assets & Liabilities		
Decrease in Debtors	-	39
Increase/(Decrease) in Creditors & Accruals	1,803	(5,948)
Increase in Amounts Due to Branch Offices	<u>-</u>	<u>3,251</u>
Net Cash Used in Operating Activities	<u>(33,496)</u>	<u>(29,903)</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 2007**

11 Related Party Information

- (a) The names of persons who formed part of the Committee of Management at any time during the year were:
Matthew Pregnall
Peter Allie
Scott Browne
Paul Smith
- (b) Amounts received or due and receivable (i.e wages paid to elected officials and Committee of Management) by the Union members of the Committee of Management were \$nil (2006:\$nil).
- (c) Amounts paid on behalf of Union officials to Superannuation Scheme in respect to the retirement of Committee of Management members \$nil.
- (d) Other transactions between the Committee Members and the Union were conducted on normal commercial terms in respect of subscriptions and supply of other goods and services.
- (e) Transactions Federal Office and other branches

	<u>2007</u>	<u>2006</u>
	\$	\$
Per Capita Payment		
During the year, the Tasmanian Branch paid to the Federal Office a per capita payment calculated in accordance with the rules.	3,473	4,020

Refer to note 6 for details of advances and amounts due to Federal Office and Victorian Branch.

12 Financial Instruments

(a) 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 and Cash Equivalents	3	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	5	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 at nominal amounts due.	Liabilities are settled on 30 day term.
Non Interest Bearing Liabilities	6	Amounts due to Federal Office are carried 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 2007**

12 Financial Instruments (Cont'd)

(b) 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	
	2007 \$	2006 \$	2007 \$	2006 \$	2007 \$	2006 \$	2007 %	2006 %
(i) Financial Assets								
Cash and Cash								
Equivalentss	<u>7,502</u>	<u>9,706</u>	<u>-</u>	<u>100</u>	<u>7,502</u>	<u>9,806</u>	0.25	0.25
Receivables	<u>-</u>	<u>-</u>	<u>1,149</u>	<u>1,149</u>	<u>1,149</u>	<u>1,149</u>	-	-
	<u><u>7,502</u></u>	<u><u>9,706</u></u>	<u><u>1,149</u></u>	<u><u>1,249</u></u>	<u><u>8,651</u></u>	<u><u>10,955</u></u>		
(ii) Financial Liabilities								
Payables	-	-	14,527	12,724	14,527	12,724	NIL	NIL
Non Interest Bearing								
Liabilities	<u>-</u>	<u>-</u>	<u>334,791</u>	<u>303,572</u>	<u>334,791</u>	<u>303,572</u>	NIL	NIL
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>349,318</u></u>	<u><u>316,296</u></u>	<u><u>349,318</u></u>	<u><u>316,296</u></u>		

(a) 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.

(b) 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 balance sheet as at 31 March 2007.

13 Segment Reporting

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

14 Trade Union's Details

The principal place of business of the branch is :

52 Victoria Street
Carlton South Victoria 3053

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

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

Scope

The financial report and Committee of management responsibility

The financial report comprises of the Certificate of Committee of Management, Income Statement, Balance Sheet, Statement of Recognised Income and Expense, Cash Flow Statement, Statement of Receipts and Payments for Recovery of Wages Activity and accompanying notes to the financial statements for the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia Plumbing Division - Tasmanian Branch for the year ended 31 March 2007 and is set out on pages 2 to 14.

The Committee of Management are responsible for the preparation and true and fair presentation of the financial report in accordance with Australian Accounting Standards, the Reporting Guidelines of the Industrial Registrar and other mandatory financial reporting requirements in Australia. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We conducted an independent audit in order to express an opinion to the members of the Tasmanian Branch. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with Australian Accounting Standards, the Reporting Guidelines of the Industrial Registrar and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the Union's financial position, and of their performance as represented by the results of their operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report; and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the members of the Committee of Management.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

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

Independence

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

Audit Opinion

In our opinion,

- (i) there were kept by the Union, in respect of the year, satisfactory accounting records detailing the source and nature of the income of the Union (including income from members) and the nature and purpose of the expenditure;
- (ii) the attached financial report, prepared in accordance with applicable Australian Accounting Standards, the Reporting Guidelines of the Industrial Registrar and other mandatory professional reporting requirements in Australia, 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 2007; and
 - (b) the income and expenditure, results and cash flows of the Union for the year then ended; and
- (iii) all information and explanations required for the purpose of the audit under Section 257(2), were provided by the officers or employees of the Union.

UHY Haines Norton

UHY Haines Norton
Chartered Accountants

R.H. Hutton

R.H. Hutton
Registered Company Auditor

Dated this 20TH day of July, 2007

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

Concise Financial Report

**For The Year Ended
31 March 2007**

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

**OPERATING REPORT
For the year ended 31 March 2007**

Principal activities

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

Review of results

The net result of operations for the year was a loss of \$39,952 (2006: loss of \$34,951).

Significant Changes in the State of Affairs

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

Resignation of Members

As per section 174 of the Workplace Relations Act 1996, a member of an organisation may resign from membership by written notice 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 2007, the number of members of the organisation recorded in the register of members was 139.

Number of Employees

As at 31 March 2007, the number of full time equivalent employees was 1.

Committee of Management

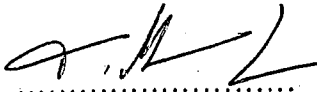
The Committee of Management current members are as follows:

Matthew Pagnall	Paul Smith
Peter Allie	Scott Browne

Future Developments

The Committee of Management has approved the amalgamation of the branch with another division of the CEPU. It is expected that when the amalgamation occurs the Union's operations will be affected in subsequent future period.

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



M. Pagnall



P Allie

Dated this *H. Murphy* 16th day of *July*, 2007

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


CERTIFICATE OF COMMITTEE OF MANAGEMENT


The Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Plumbing Division - Tasmanian Branch passed the following resolution in relation to the general purpose financial report of the reporting unit for the financial year ended 31 March 2007:

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 Australian Accounting Standards;
- (b) the financial statements and notes comply with the Reporting Guidelines of the Industrial Registrar;
- (c) 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;
- (d) 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;
- (e) 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) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation;
 - (v) 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
 - (vi) there have been no orders for inspection of financial records made by the Commission under section 273 of the RAO Schedule during the period.

For the Committee of Management:


.....
~~M. Peggall~~


.....
P Allie

Dated this 16th of July 2007

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

**INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2007**

	<u>2007</u>	<u>2006</u>
	\$	\$
INCOME		
Members Contributions Received	34,728	40,209
Directors fees	276	414
Interest Received	14	15
Sundry Income	789	1,274
Federal Levy Collected	<u>518</u>	<u>770</u>
	<u>36,325</u>	<u>42,682</u>
EXPENSES		
Accountancy Fees	1,260	660
Advertising & Promotion	-	201
Affiliation Fees	621	606
Audit Fees	1,640	1,060
Bank Charges	265	253
Political Campaigns	200	-
Depreciation	255	310
Federal Levy	518	770
General Expenses	216	355
Provision for Retiring Allowance	10,794	-
Printing, Postage & Stationery	480	590
Picnic Day Expenses	350	883
Meal & Clothing allowance	4,364	4,665
Salaries and Allowances - Administrative and Industrial staff	36,652	48,462
Superannuation Contributions	5,101	4,974
Staff Amenities	752	220
Travel & Accommodation	1,825	1,544
Work Cover	834	1,018
Motor Vehicles Expenses	6,453	6,912
Penalties & Fines	<u>224</u>	<u>130</u>
	72,804	73,613
Per Capita Payable to Head Office	<u>3,473</u>	<u>4,020</u>
Total Expenses	<u>76,277</u>	<u>77,633</u>
Loss for the Year	<u>(39,952)</u>	<u>(34,951)</u>

The income statement is to be read in conjunction with the attached notes

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

**BALANCE SHEET
AS AT 31 MARCH 2007**

	<u>2007</u>	<u>2006</u>
	\$	\$
Current Assets		
Cash and Cash Equivalents	7,502	9,806
Receivables	<u>1,149</u>	<u>1,149</u>
Total Current Assets	<u>8,651</u>	<u>10,955</u>
Non Current Assets		
Plant & Equipment	<u>1,204</u>	<u>1,459</u>
Total Non Current Assets	<u>1,204</u>	<u>1,459</u>
Total Assets	<u>9,855</u>	<u>12,414</u>
Current Liabilities		
Accounts Payable	14,527	12,724
Non Interest Bearing Liabilities	334,764	303,572
Provisions	<u>13,094</u>	<u>7,757</u>
Total Current Liabilities	<u>362,385</u>	<u>324,053</u>
Non Current Liabilities		
Provisions	<u>7,738</u>	<u>8,677</u>
Total Non Current Liabilities	<u>7,738</u>	<u>8,677</u>
Total Liabilities	<u>370,123</u>	<u>332,730</u>
Net Assets - Deficiency	<u>\$ (360,268)</u>	<u>\$ (320,316)</u>
EQUITY		
General Fund	(237,270)	(210,635)
Incidental Fund	<u>(122,998)</u>	<u>(109,681)</u>
Total Equity - Deficit	<u>\$ (360,268)</u>	<u>\$ (320,316)</u>

The balance sheet is to be read in conjunction with the attached notes

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

STATEMENT OF RECOGNISED INCOME AND EXPENSE
FOR THE YEAR ENDED 31 MARCH 2007

	<u>2007</u>	<u>2006</u>
	\$	\$
Net Income Recognised Directly in Equity	-	-
Loss for the Year	<u>(39,952)</u>	<u>(34,951)</u>
Total Recognised Income and Expense for the Year	<u>(39,952)</u>	<u>(34,951)</u>

The statement of recognised income and expense is to be read in conjunction with the attached notes

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2007**

	<u>2007</u> Inflows/ (Outflows) \$	<u>2006</u> Inflows (Outflows) \$
Cashflows from Operating Activities		
Contributions & Entrance fees from Members	38,385	44,342
Interest Received	14	15
Federal Levies Collected	518	770
Other Income	1,065	1,727
Payments to Suppliers & Employees	<u>(73,478)</u>	<u>(76,757)</u>
Net Cash Used in Operating Activities	<u>(33,496)</u>	<u>(29,903)</u>
Cashflows from Investing Activities		
Net Cash Used in Investing Activities	<u>-</u>	<u>-</u>
Cashflows from Financing Activities		
Payment from Branches	<u>31,192</u>	<u>33,858</u>
Net Cash Provided by Financing Activities	<u>31,192</u>	<u>33,858</u>
Net increase/(Decrease) in Cash held	(2,304)	3,955
Cash at Beginning of Year	<u>9,806</u>	<u>5,851</u>
Cash at End of Year	<u>\$ 7,502</u>	<u>\$ 9,806</u>

The cash flow statement to be read in conjunction with the attached notes

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

**Notes to the Concise Financial Report
For the Year Ended 31 March 2007**

This concise report has been derived from the full financial report for the year ended 31 March 2007 and has been prepared in accordance with Australian Accounting Standard AASB1039: Concise Financial Reports. The full financial report and auditors report will be sent to members on request, free of charge. The Auditor's opinion on the general purpose financial statements did not contain any qualification or particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996 subsection 252 and 257(2).

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

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

Discussion and Analysis of Financial Statements

Income Statement

Income from members contributions received decreased by \$5,481 to \$34,728. At 31 March 2007 the number of financial members was 91 compared to 114 in 2006.

Expenses from ordinary activities was \$72,804 compared to \$73,613 in 2006. During the year a provision for Retiring Allowance of \$10,794 was made in respect of an officer. The net result was a deficit of \$39,952 compared with a deficit of \$34,951 in 2006.

Balance Sheet

Changes in the Composition of Assets

The net deficiency in assets was \$360,268 (2006 : deficiency of \$320,316) and included \$334,764 (2006: \$303,572) payable to Federal and Victorian offices.

Statement of Recognised Income and Expense

Movement to the statement of recognised income and expense included the loss for the financial year of \$39,952.

Cash Flow Statement

The operating activities have resulted into a net cash outflow of \$33,496 (2006: cash outflow of \$29,903). Revenue in the current year has contributed to cash inflows of \$39,982. This was offset by an outflow of \$73,478 in respect of payments to suppliers and employees.

Recovery of Wages Activity

There were no receipts and payments for recovery of wages activity for the current and prior period.

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

INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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

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

INDEPENDENT AUDIT REPORT

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

Scope

The concise financial report and Committee of Management responsibility

The concise financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, discussion and analysis of, and the committee of management declaration for the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Division - Tasmanian Branch for the year ended 31 March 2007.

The Branch's Committee of Management are responsible for the preparation and presentation of the financial report in accordance with Australian Accounting Standard AASB 1039: Concise Financial Reports and the Reporting Guidelines of the Industrial Registrar.

Audit Approach

We conducted an independent audit of the concise financial report in order to express an opinion to the members of the Branch. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We also performed an independent audit of the full financial report of the Branch for the financial year ended 31 March 2007. Our audit report was signed on *20 July* 2007 and was not subject to any qualification.

In conducting our audit of the concise financial report, we performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with Australian Accounting Standard AASB 1039: Concise Financial Reports and the Reporting Guidelines of the Industrial Registrar.

We formed our audit opinion on the basis of these procedures, which included:

- testing that the information included in the concise financial report is consistent with the information in the full financial report, and
- examining, on a test basis, information to provide evidence supporting the amounts, discussion and analysis, and other disclosures in the concise financial report which were not directly derived from the full financial report.

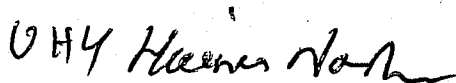
When this audit report is included on a document containing the Committee of Managements' report, our procedures include reading the Committee of Management report to determine whether it contains any material inconsistencies with the financial report.

Independence

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

Audit Opinion

In our opinion, the concise financial report of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Division - Tasmanian Branch for the year ended 31 March 2007 complies with Australian Accounting Standard AASB1039: Concise Financial Reports.



**UHY Haines Norton
Chartered Accountants**



**R.H. Hutton
Registered Company Auditor**

Dated this 20TH day of July, 2007

PENNA, Belinda

From: Robyn Wilson [robyn@plumbersvic.cepu.asn.au]
Sent: Tuesday, 13 May 2008 8:56 AM
To: PENNA, Belinda
Subject: RE: Financial Documents for the Plumbing Division, Tasmanian Branch y/e 31 March 2007

Hello Belinda
The audit for the Tasmanian Branch was completed on time and the Secretary's letter was lost by the Secretary. I have sent it to him again to sign. When he signs and returns this to me I will forward the reports to yourself.
Regards

[Robyn Wilson]
-Original Message-----

From: PENNA, Belinda [mailto:belinda.penna@air.gov.au]
Sent: Monday, 12 May 2008 2:15 PM
To: robyn@plumbersvic.cepu.asn.au
Subject: Financial Documents for the Plumbing Division, Tasmanian Branch y/e 31 March 2007

Dear Ms Wilson,

The Australian Industrial Registry is still waiting for the outstanding financial statements and accounts for the Plumbing Division, Tasmanian Divisional Branch for the financial year ending 31 March 2007. When last I spoke to you, on 31 March 2008, you were going to try to find out what the current position with the documents was.

To date, the documents have not been lodged and no further information has been received.

Could you please advise when lodgement of these substantially overdue documents is likely to occur?

Thank you.

Belinda Penna
NSW Registry Team
Australian Industrial Registry
ph: 02 8374 6618
email: belinda.penna@air.gov.au

This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this email in error please notify the sender.

This footnote also confirms that this email message has been swept for the presence of computer viruses.

PENNA, Belinda

From: PENNA, Belinda
Sent: Monday, 12 May 2008 2:15 PM
To: 'robyn@plumbersvic.cepu.asn.au'
Subject: Financial Documents for the Plumbing Division, Tasmanian Branch y/e 31 March 2007

Dear Ms Wilson,

The Australian Industrial Registry is still waiting for the outstanding financial statements and accounts for the Plumbing Division, Tasmanian Divisional Branch for the financial year ending 31 March 2007. When last I spoke to you, on 31 March 2008, you were going to try to find out what the current position with the documents was.

To date, the documents have not been lodged and no further information has been received.

Could you please advise when lodgement of these substantially overdue documents is likely to occur?

Thank you.

Belinda Penna

NSW Registry Team
Australian Industrial Registry
ph: 02 8374 6618
email: belinda.penna@air.gov.au



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6866
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Ms Robyn Wilson
Finance Manager
CEPU Plumbing Division Federal Office
52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Ms Wilson

**Re: Financial Statements and Accounts for the year ending 31 March 2007 -
ACT Branch, Tasmania Branch and NSW Branch**

I refer to your letter dated 22nd October 2007, which was lodged in the Registry on 24th October 2007.

I note your advice that the Branches are experiencing difficulty in getting a quorum of members at meetings to accept the financial documents.

As the returns are now overdue to be lodged, the Deputy Industrial Registrar would appreciate any further advice you can provide as to when the documents for each Branch are likely to be lodged in the Registry.

A letter has been sent to each of the above named Branches, and also the Queensland Branch, reminding the Secretary that their financial returns are now overdue to be lodged.

If you would like to discuss this matter please contact me on 02 8374 6618, or by email at belinda.penna@air.gov.au.

Yours sincerely,

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

Belinda Penna
For Deputy Industrial Registrar

25 October 2007



Ref: FR2007/220 -[128V-PTAS]

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

Dear Mr Murphy

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

The Accounts and Audit Part of Schedule 1 of the *Workplace Relations Act 1996* requires, as a general rule, that the audited financial statements of a reporting unit of a registered organisation, be lodged in the Industrial Registry within 6 months and 14 days from the end of its financial year.

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 31 March, 2007. For details of these provisions and organisations' financial reporting obligations please refer to the Registry's earlier correspondence.

In particular there is no record of lodgement of copies of:

- the general purpose financial report;
- the auditor's report; or
- the operating report.

These three reports are referred to as the "full report".

Section 268 of the RAO Schedule¹ requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **15 October, 2007.**

Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation whose conduct contravened the civil penalty provision.

I also draw your attention to the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out the general duties of officers and employees of organisations and their branches in relation to financial management.

In the absence of lodgement of a copy of the full report, I request you state in writing by **14 November, 2007:**

- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report

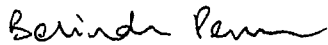
¹ Schedule 1 of the Workplace Relations Act 1996

- whether the committee of management has prepared the operating report
- whether the full report has been provided to members, and if so, when
- whether the full report provided to the members has been presented to a general or committee of management meeting, and if so, when
- when a copy of the full report will be lodged in the Industrial Registry.

The full report when lodged must be accompanied by a certificate of the secretary or other authorised officer that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

If you wish to discuss this letter, please contact me on (02) 8374 6618. In reply please quote: **FR2007/220**.

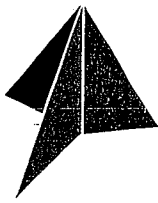
Yours sincerely



Belinda Penna

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24 October, 2007



CEPU PLUMBING DIVISION
Communications, Electrical and Plumbing Union

FEDERAL OFFICE
ABN 40 655 883 201

EARL SETCHES
Federal Secretary

TONY MURPHY
Federal President

52 Victoria St
Carlton South 3053

Ph: 03 9662 3388
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22nd October 2007

Peter McKerrow
For Deputy Industrial Registrar
Level 8, Terrace Towers
80 William St, East Sydney NSW 2011



Dear Mr McKerrow

Re: CEPU PLUMBING DIVISION ACT BRANCH
CEPU PLUMBING DIVISION TASMANIA BRANCH
CEPU PLUMBING DIVISION NSW BRANCH

Please note that the above financial reports have been prepared by our auditors but both the Tasmanian and the ACT Branches are having trouble getting a quorum for the presentation to the members. All efforts are being made to have meetings to present the reports to the members.

There has been Federal Intervention in the NSW Branch. The audited reports have been prepared and the Federal President is organising a meeting of members as soon as possible.

Yours sincerely

Robyn Wilson
Finance Manager





Australian Government
Australian Industrial Registry

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

Ref: FR2007/220-[128V-PTAS]

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

Dear Mr Murphy

Financial Return - year ending 31 March, 2007

Our records show the organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

This letter is intended as guide to the law applicable on the date of this letter, and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

Information on AIRC Website

We recommend you and your accountant/auditor also refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule](#)
- [RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.

Reporting Unit

Under the provisions of the Registration and Accountability of Organisations Schedule (RAO), Schedule 1 of the *Workplace Relations Act 1996*, reporting entities are known as "*reporting units*". Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation ~~is divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis.~~ We can discuss this with you if you need more information.

For simplicity, we will use the term "reporting unit" in this letter.

Industrial Registrar's Guidelines

The Industrial Registrar's reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit's economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (Attachment A) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (Attachment B) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar's Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor's Report, comprise the reporting unit's financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar's Reporting Guidelines. The GPFR consists of:
 - (a) Financial Statements containing:
 - a profit and loss statement, or other operating statement; and
 - a balance sheet; and
 - a statement of cash flows; and
 - any other statements required by the Australian Accounting Standards; and
 - (b) Notes to the Financial Statements containing:
 - notes required by the Australian Accounting Standards; and
 - information required by the Industrial Registrar's *Reporting Guidelines* under section 255 including disclosures related to any recovery of wages activity ; and
 - (c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.
2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au).

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".


Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at belinda.penna@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely



Belinda Penna
For Deputy Industrial Registrar
2 April, 2007

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
	Does the statement contain declarations relating to any recovery of wages activity?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On ____/____/____ [date of meeting] the Committee of Management of _____ [name of reporting unit] passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended ____/____/____ [date]:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) 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;
- (d) 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;
- (e) during the financial year to which the GPFR 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; and
 - (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; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) 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
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

[Add the following if any recovery of wages activity has been undertaken during the financial year]

- (f) 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 subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For Committee of Management: _____ [*name of designated officer per section 243 of the RAO Schedule*]

Title of Office held:

Signature:

Date:

* *Where compliance or full compliance has not been attained - set out details of non compliance instead.*

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report **OR** concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members **OR** the last of a series of general meetings of members **OR** a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*