



**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: FR2008/214-[128V-PTAS]**

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

Dear Sir or Madam,

**Re: Financial Return - year ending 31 March, 2008 - Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed reporting unit under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 March, 2008.

The legislative scheme set out in Chapter 8, Part 3 of the RAO Schedule 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. A copy of the time-scale provisions is attached for your information.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. We recommend you and your accountant/auditor refer to the following documents on the Commission's website where a new site has been created dealing with:

- RAO Fact sheets - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.
- Financial Reporting Sample Documents – Sample Committee of Management's Statement, Designated Officer's Certificate and checklists for illustrative purposes.
- Registrar's Reporting Guidelines - The GPFR 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 Schedule and RAO Regulations

You can access these documents at: <http://www.airc.gov.au/registered/FR/information.htm>.

The Registry strongly encourages your organisation to lodge documents electronically by either:

- Sending an email with the documents attached to: [riasydne@air.gov.au](mailto:riasydne@air.gov.au)
- Sending the documents by fax to: (02) 9380 6990

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at [riasydne@air.gov.au](mailto:riasydne@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  
(02) 8374 6666  
2 April, 2008

**TIMELINE/ PLANNER**

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.  (b) The Designated Officer must sign and date the Committee of Management Statement which is then forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	/ /	As soon as practicable after end of financial year
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report <u>must</u> be dated on or after date of Committee of Management Statement
Provide full report free of charge to members – s265  The full report includes: • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report.	/ /	(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,  or  (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.
Present full report to:  (a) General Meeting of Members - s266 (1),(2); or (b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /  / /	Within 6 months of end of financial year  Within 6 months of end of financial year
Lodge full report in the Industrial Registry, together with the Designated Officer's certificate – s268 #	/ /	Within 14 days of meeting

\* The full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

# The Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the certificate stating that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. A non-elected official is not allowed to sign the certificate.



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**Ref: FR2008/214-[128V-PTAS]**

Mr T Murphy  
Branch Secretary  
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***

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 2008. 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 Schedule<sup>1</sup> 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 2008.**

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, 2008:**

- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report
- whether the committee of management has prepared the operating report

<sup>1</sup> Schedule 1 of the Workplace Relations Act 1996

- 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: **FR2008/214**.

Yours sincerely



Belinda Penna

E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)

22 October 2008



**Australian Government**  
**Australian Industrial Registry**

14 January 2009

Mr Tony Murphy  
Secretary, Tasmanian Branch (Plumbing Division)  
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services  
Union of Australia  
C/- 52 Victoria Street  
CARLTON SOUTH VIC 3053



Dear Mr Murphy

**Lodgment of Financial Statements and Accounts – Tasmanian Branch (Plumbing Division) -  
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule) –  
for year ended 31 March 2008 (FR2008/214)**

The RAO Schedule requires the Tasmanian Branch (Plumbing Division) of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia to lodge audited financial accounts and statements with the Registry within 6 months and 14 days of the end of its financial year.

The Registry has no record of lodgment of the Branch's financial documents for the financial year ended on 31 March 2008. The documents should have been lodged with the Registry by 14 October 2008. A reminder letter was sent on 22 October 2008.

I draw your attention to the civil penalty provisions of the RAO Schedule (see section 305(2)(ze)) which allow the Federal Court to impose a pecuniary penalty upon a person or organisation where the requirements of section 268 have not been met. You should also be aware of the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out general duties of officers and employees of organisations and their branches in relation to financial management. In order to avoid exposure to a civil (pecuniary) penalty, you should lodge the documents without further delay.

If you are not in a position to lodge the outstanding documents immediately, I respectfully request that you advise in writing by 30 January 2009 when you anticipate lodging a copy of the full report in the Industrial Registry.

The Registry strongly encourages you to lodge documents electronically by sending an email with the documents attached to [orgs@airc.gov.au](mailto:orgs@airc.gov.au). Alternatively, you may wish to send the documents by fax to (02) 9380 6990.

Yours sincerely,

Stephen Kellett  
Statutory Services Branch

**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 2008**

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 2008

**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 profit of \$6,481 (2007: loss of \$39,952).

**Significant Changes in the State of Affairs**

The CEPU Plumbing Division - Tasmanian Branch merged its membership base with the CEPU Electrical Division - Tasmanian Branch during the year. In the opinion of the Members of the Committee of Management this resulted in significant changes to 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 2008, the number of members of the organisation recorded in the register of members was nil.

**Number of Employees**

As at 31 March 2008, the number of full time equivalent employees was nil (2007:1).

**Committee of Management**

The Committee of Management current members are as follows:

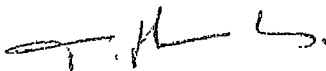
Matthew Pregnall  
Peter Allie

Paul Smith  
Scott Browne

**Future Developments**

The transfer of the branch members to the Electrical Division of the CEPU - Tasmanian Branch having been completed, it is expected that the Union's operations will be affected in subsequent future period.

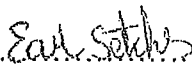
Signed in accordance with a resolution of the Committee of Management,



M. Pregnall

Tony Murphy

Dated this 10<sup>th</sup> day of Sept, 2008



P. Allie

NATIONAL SECRETARY

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

**COMMITTEE OF MANAGEMENT STATEMENT**

The Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Plumbing Division - 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 2008:

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

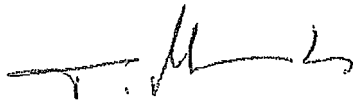
- (a) the financial statements and notes comply with the Reporting Guidelines of the Industrial Registrar;
- (b) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (c) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (d) during the financial year to which the general purpose financial report relates and since the end of that year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned;
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned;
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations;
  - (iv) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
  - (v) there have been no orders for inspection of financial records made by the Commission under section 273 of the RAO Schedule during the period.
- (e) in relation to recovery of wages activity:
  - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
  - (ii) the committee of management caused the auditor to include in the scope of the audit required under section 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
  - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from 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



COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,  
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PLUMBING DIVISION - TASMANIAN BRANCH

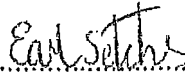
- (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursed of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and
- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For the Committee of Management:



M. Pregnaill

Tony Murphy



~~P. Allie~~  
NATIONAL SECRETARY

Dated this 10<sup>th</sup> of September 2008

**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 2008**

	<u>2008</u>	<u>2007</u>
	\$	\$
<b>INCOME</b>		
Members Contributions Received	27,185	34,728
Directors fees	-	276
Interest Received	13	14
Sundry Income	8,933	789
Federal Levy Collected	-	518
	<u>36,131</u>	<u>36,325</u>
<b>EXPENSES</b>		
Accountancy Fees	1,250	1,260
Advertising & Promotion	124	-
Affiliation Fees	962	621
Audit Fees	1,700	1,640
Bank Charges	277	265
Political Campaigns	-	200
Depreciation	-	255
Federal Levy	-	518
General Expenses	91	216
Provision for Retiring Allowance	966	10,794
Printing, Postage & Stationery	42	480
Picnic Day Expenses	-	350
Meal & Clothing Allowance	735	4,364
Salaries and Allowances - Administrative and Industrial staff	17,257	36,652
Superannuation Contributions	1,660	5,101
Staff Amenities	-	752
Furniture & Equipment Written Off	1,204	-
Travel & Accommodation	737	1,825
Telephone Expenses	1,482	-
Work Cover	-	834
Motor Vehicles Expenses	1,163	6,453
Penalties & Fines	-	224
	<u>29,650</u>	<u>72,804</u>
Per Capita Payable to Head Office	-	3,473
Total Expenses	<u>29,650</u>	<u>76,277</u>
Profit/(Loss) for the Year	<u>6,481</u>	<u>(39,952)</u>

The accompanying notes form part of this concise 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 2008**

	<u>2008</u>	<u>2007</u>
	\$	\$
<b>Current Assets</b>		
Cash and Cash Equivalents	8,578	7,502
Receivables	<u>-</u>	<u>1,149</u>
Total Current Assets	<u>8,578</u>	<u>8,651</u>
<b>Non Current Assets</b>		
Plant & Equipment	<u>-</u>	<u>1,204</u>
Total Non Current Assets	<u>-</u>	<u>1,204</u>
Total Assets	<u>8,578</u>	<u>9,855</u>
<b>Current Liabilities</b>		
Accounts Payable	1,602	14,527
Non Interest Bearing Liabilities	360,763	334,764
Provisions	<u>-</u>	<u>13,094</u>
Total Current Liabilities	<u>362,365</u>	<u>362,385</u>
<b>Non Current Liabilities</b>		
Provisions	<u>-</u>	<u>7,738</u>
Total Non Current Liabilities	<u>-</u>	<u>7,738</u>
Total Liabilities	<u>362,365</u>	<u>370,123</u>
Net Assets - Deficiency	<u>\$ (353,787)</u>	<u>\$ (360,268)</u>
<b>EQUITY</b>		
General Fund	(232,949)	(237,270)
Incidental Fund	<u>(120,838)</u>	<u>(122,998)</u>
Total Equity - Deficit	<u>\$ (353,787)</u>	<u>\$ (360,268)</u>

The accompanying notes form part of this concise 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 2008

	<u>2008</u>	<u>2007</u>
	\$	\$
Net Income Recognised Directly in Equity	-	-
Profit/(Loss) for the Year	<u>6,481</u>	<u>(39,952)</u>
Total Recognised Income and Expense for the Year	<u>6,481</u>	<u>(39,952)</u>

The accompanying notes form part of this concise 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 2008

	<u>2008</u> Inflows/ (Outflows) \$	<u>2007</u> Inflows (Outflows) \$
<b>Cashflows from Operating Activities</b>		
Contributions & Entrance fees from Members	29,904	38,385
Interest Received	12	14
Federal Levies Collected	-	518
Other Income	83	1,065
Payments to Suppliers & Employees	<u>(54,922)</u>	<u>(73,478)</u>
Net Cash Used in Operating Activities	<u>(24,923)</u>	<u>(33,496)</u>
 <b>Cashflows from Investing Activities</b>		
Net Cash Used in Investing Activities	<u>-</u>	<u>-</u>
<b>Cashflows from Financing Activities</b>		
Payment from Branches	<u>25,999</u>	<u>31,192</u>
Net Cash Provided by Financing Activities	<u>25,999</u>	<u>31,192</u>
Net increase/(Decrease) in Cash and Cash Equivalents	1,076	(2,304)
Cash and Cash Equivalents at Beginning of Year	<u>7,502</u>	<u>9,806</u>
Cash and Cash Equivalents at End of Year	<u>\$ 8,578</u>	<u>\$ 7,502</u>

The accompanying notes form part of this concise financial report

**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 2008**

This concise report has been derived from the full financial report for the year ended 31 March 2008 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 \$7,543 to \$27,185. During the year the branch transferred all its members to the CEPU Electrical Division - Tasmanian Branch.

Expenses from ordinary activities was \$29,650 compared to \$72,804 in 2007. The branch realised a net profit of \$6,481 for the year ended 31 March 2008.

**Balance Sheet**

**Changes in the Composition of Assets**

The net deficiency in assets was \$353,787 (2007 : deficiency of \$360,268) and included \$360,763 (2007: \$334,764) payable to Federal and Victorian offices.

**Statement of Recognised Income and Expense**

Movement to the statement of recognised income and expense included a profit for the financial year of \$6,481 (2007: a loss of \$39,952).

**Cash Flow Statement**

The operating activities have resulted into a net cash outflow of \$24,923 (2007: cash outflow of \$33,496). Revenue in the current year has contributed to cash inflows of \$29,999. This was offset by an outflow of \$54,922 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.

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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 2008.

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 2008. Our audit report was signed on ~~10TH~~ *17TH* ~~SEPTEMBER~~ 2008 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 2008 complies with Australian Accounting Standard AASB1039: Concise Financial Reports.

*UHY Haines Norton*

**UHY Haines Norton  
Chartered Accountants**



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

Dated this *10<sup>TH</sup>* day of *SEPTEMBER*, 2008



**Australian Government**  
**Australian Industrial Registry**

21 April 2009

Mr Tony Murphy  
Secretary, Tasmanian Branch (Plumbing Division)  
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services  
Union of Australia  
C/- 52 Victoria Street  
CARLTON SOUTH VIC 3053

Dear Mr Murphy



**Lodgment of Financial Statements and Accounts – Tasmanian Branch (Plumbing Division) -  
for year ended 31 March 2008 (FR2008/214)**

I refer to the abovementioned financial accounts and statements which were lodged in the Registry on 1 April 2009.

In your Secretary's certificate you refer to a concise report as well as a full report. The documents lodged only consisted of what appears to be the full report. Before filing the documents I wish to clarify whether a concise report was in fact prepared and audited and if so, would ask that it be lodged also so that it might be added to those documents already received.

Your clarification and any lodgment would be greatly appreciated. You may lodge documents electronically by sending an email with the documents attached to [orgs@airc.gov.au](mailto:orgs@airc.gov.au). Alternatively, you may wish to send the documents by fax to (02) 9380 6990.

Yours sincerely,

A handwritten signature in black ink, appearing to be "S. Kellett".

Stephen Kellett  
Statutory Services Branch



**PLUMBING TRADES EMPLOYEES UNION**  
Communications, Electrical and Plumbing Union

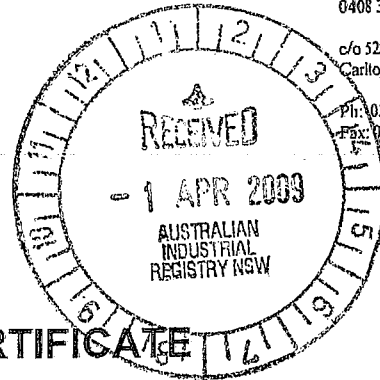
TASMANIA BRANCH  
ABN 70 511 013 431

TONY MURPHY  
Branch Secretary

DARREN HARPAM  
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 31<sup>st</sup> March 2008, referred to in s268 of the RAO Schedule; and
- that the concise report was provided to members on our website on and from 9<sup>th</sup> September 08; and
- that the full (and concise) report was subsequently presented to a General Meeting of Members on 23-09-08
- in accordance with the RAO schedule.

Tony Murphy  
State Secretary



**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 2008**

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 2008

**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 profit of \$6,481 (2007: loss of \$39,952).

**Significant Changes in the State of Affairs**

The CEPU Plumbing Division - Tasmanian Branch merged its membership base with the CEPU Electrical Division - Tasmanian Branch during the year. In the opinion of the Members of the Committee of Management this resulted in significant changes to 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 2008, the number of members of the organisation recorded in the register of members was nil.

**Number of Employees**

As at 31 March 2008, there was no full time equivalent employee (2007:1).

**Committee of Management**

The Committee of Management current members are as follows:

Matthew Pregnall	Paul Smith
Peter Allie	Scott Browne

**Future Developments**

The transfer of the branch members to the Electrical Division of the CEPU - Tasmanian Branch having been completed, it is expected that the Union's operations will be affected in subsequent future period.

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



.....  
M-Pregnall

Tony Murphy

Dated this 10<sup>th</sup> day of Sept, 2008



.....  
~~P. Allie~~  
NATIONAL SECRETARY

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

**COMMITTEE OF MANAGEMENT STATEMENT**

The Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Plumbing Division - 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 2008:

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

- (a) the financial statements and notes comply with the Reporting Guidelines of the Industrial Registrar;
- (b) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (c) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (d) during the financial year to which the general purpose financial report relates and since the end of that year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned;
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned;
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations;
  - (iv) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
  - (v) there have been no orders for inspection of financial records made by the Commission under section 273 of the RAO Schedule during the period.
- (e) in relation to recovery of wages activity:
  - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
  - (ii) the committee of management caused the auditor to include in the scope of the audit required under section 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
  - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from 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

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

- (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursed of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and
- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For the Committee of Management:



~~M. Pregnaill~~

Tony Murphy

Dated this 10<sup>th</sup> of September 2008



~~P. Attie~~

NATIONAL SECRETARY

**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 2008**

	<u>2008</u>	<u>2007</u>
	\$	\$
<b>INCOME</b>		
Members Contributions Received	27,185	34,728
Directors fees	-	276
Interest Received	13	14
Sundry Income	8,933	789
Federal Levy Collected	-	518
	<u>36,131</u>	<u>36,325</u>
<b>EXPENSES</b>		
Accountancy Fees	1,250	1,260
Advertising & Promotion	124	-
Affiliation Fees	962	621
Audit Fees	1,700	1,640
Bank Charges	277	265
Political Campaigns	-	200
Depreciation	-	255
Federal Levy	-	518
General Expenses	91	216
Provision for Retiring Allowance	966	10,794
Printing, Postage & Stationery	42	480
Picnic Day Expenses	-	350
Meal, Clothing & Travel Allowance	735	4,364
Salaries and Allowances - Administrative and Industrial staff	17,257	36,652
Superannuation Contributions	1,660	5,101
Staff Amenities	-	752
Furniture & Equipment written off	1,204	-
Travel & Accommodation	737	1,825
Telephone Expenses	1,482	-
Work Cover	-	834
Motor Vehicles Expenses	1,163	6,453
Parking & Fines	-	224
	<u>29,650</u>	<u>72,804</u>
Per Capita Payable to Head Office	-	3,473
Total Expenses	<u>29,650</u>	<u>76,277</u>
Net Profit/(Loss) for the Year	<u>6,481</u>	<u>(39,952)</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 2008**

	Note	<u>2008</u> \$	<u>2007</u> \$
<b>Current Assets</b>			
Cash and Cash Equivalents	3	8,578	7,502
Receivables		<u>-</u>	<u>1,149</u>
Total Current Assets		<u>8,578</u>	<u>8,651</u>
<b>Non Current Assets</b>			
Plant & Equipment	4	<u>-</u>	<u>1,204</u>
Total Non Current Assets		<u>-</u>	<u>1,204</u>
Total Assets		<u>8,578</u>	<u>9,855</u>
<b>Current Liabilities</b>			
Accounts Payable	5	1,602	14,527
Non Interest Bearing Liabilities	6	360,763	334,764
Provisions	7	<u>-</u>	<u>13,094</u>
Total Current Liabilities		<u>362,365</u>	<u>362,385</u>
<b>Non Current Liabilities</b>			
Provisions	7	<u>-</u>	<u>7,738</u>
Total Non Current Liabilities		<u>-</u>	<u>7,738</u>
Total Liabilities		<u>362,365</u>	<u>370,123</u>
Net Assets - Deficiency		<u>\$ (353,787)</u>	<u>\$ (360,268)</u>
<b>EQUITY</b>			
General Fund	8	(232,949)	(237,270)
Incidental Fund	8	<u>(120,838)</u>	<u>(122,998)</u>
Total Equity - Deficit		<u>\$ (353,787)</u>	<u>\$ (360,268)</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 2008

	<u>2008</u>	<u>2007</u>
	\$	\$
Net Income Recognised Directly in Equity	-	-
Profit/(Loss) for the Year	<u>6,481</u>	<u>(39,952)</u>
Total Recognised Income and Expense for the Year	<u>6,481</u>	<u>(39,952)</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 2008**

	<u>2008</u> Inflows/ (Outflows) \$	<u>2007</u> Inflows (Outflows) \$
<b>Cashflows from Operating Activities</b>		
Contributions & Entrance fees from Members	29,904	38,385
Interest Received	12	14
Federal Levies Collected	-	518
Other Income	83	1,065
Payments to Suppliers & Employees	<u>(54,922)</u>	<u>(73,478)</u>
Net Cash Used in Operating Activities 10 (b)	<u>(24,923)</u>	<u>(33,496)</u>
<b>Cashflows from Investing Activities</b>		
Net Cash Used in Investing Activities	<u>-</u>	<u>-</u>
<b>Cashflows from Financing Activities</b>		
Payment from Branches	<u>25,999</u>	<u>31,192</u>
Net Cash Provided by Financing Activities	<u>25,999</u>	<u>31,192</u>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	1,076	(2,304)
Cash and Cash Equivalents at Beginning of Year	<u>7,502</u>	<u>9,806</u>
<b>Cash and Cash Equivalents at End of Year</b> 10 (a)	<u>\$ 8,578</u>	<u>\$ 7,502</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 2008**

	Note	<u>2008</u>	<u>2007</u>
		\$	\$
<b>Cash Assets in Respect of Recovered Money at Beginning of Year</b>		<u>-</u>	<u>-</u>
<b>Receipts</b>			
Amounts recovered from employers in respect of wages		-	-
Interest received on recovered money		<u>-</u>	<u>-</u>
<b>Total Receipts</b>		<u>-</u>	<u>-</u>
<b>Payments</b>			
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		<u>-</u>	<u>-</u>
<b>Total Payments</b>		<u>-</u>	<u>-</u>
<b>Cash Assets in Respect of Recovered Money at End of Year</b>		<u><u>-</u></u>	<u><u>-</u></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 2008

**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, Australian Accounting interpretations, other authoritative pronouncements of the Australian Accounting Standards Board 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 not withstanding 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).

**Amalgamation**

In May 2007, the Committee of Management approved the amalgamation of the branch with the CEPU Electrical Division - Tasmanian Branch. During the year all members of the branch have been transferred to the CEPU Electrical Division - Tasmanian Branch. The assets and liabilities of the Tasmanian Branch will be taken over by the CEPU Plumbing Division - Victorian Branch.

**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 2008

*(b) Income Tax*

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

*(c) Employee Benefits*

The branch did not employ any staff at 31 March 2008. No provisions for employee benefits are therefore, required.

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.

*(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 2008**

**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>2008</u>	<u>2007</u>
	\$	\$
<b>3 Cash and Cash Equivalents</b>		
Cash at Bank	<u>8,578</u>	<u>7,502</u>
<b>4 Plant and Equipment</b>		
Office Equipment & Furniture		
Cost	-	7,030
Accumulated Depreciation	<u>-</u>	<u>(5,826)</u>
Total Plant and Equipment	<u>-</u>	<u>1,204</u>
Reconciliation of Carrying Amount between		
Beginning and End of Year		
Carrying Amount at Beginning of Year	1,204	1,459
Assets Written Off	(1,204)	-
Depreciation Expense	<u>-</u>	<u>(255)</u>
Carrying Amount at End of Year	<u>-</u>	<u>1,204</u>
<b>5 Payables</b>		
Creditors and Accruals	3,183	16,150
GST Payable	<u>(1,581)</u>	<u>(1,623)</u>
	<u>1,602</u>	<u>14,527</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 2008**

	<u>2008</u>	<u>2007</u>
	\$	\$
<b>6 Non Interest Bearing Liabilities</b>		
Amounts Due to Federal Office		
Federal Levy	17,855	17,855
Per Capita	62,919	62,920
Advances	<u>129,600</u>	<u>129,600</u>
	210,374	210,375
Amounts Due to Victorian Branch	<u>150,389</u>	<u>124,389</u>
	<u>360,763</u>	<u>334,764</u>
<b>7 Provisions</b>		
Current Employee Benefits	<u>-</u>	<u>13,094</u>
Non Current Employee Benefits	<u>-</u>	<u>7,738</u>
	<u>-</u>	<u>20,832</u>
No annual leave and long service leave are due and payable to elected officials.		
<b>8 Equity</b>		
General Fund		
Balance at Beginning of Year	(237,270)	(210,635)
Transfer Net Profit	<u>4,321</u>	<u>(26,635)</u>
Balance at End of Year	<u>(232,949)</u>	<u>(237,270)</u>
Incidental Fund		
Balance at Beginning of Year	(122,998)	(109,681)
Transfer Net Profit	<u>2,160</u>	<u>(13,317)</u>
Balance at End of Year	<u>(120,838)</u>	<u>(122,998)</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 2008**

**9 Employee Benefits**

Employee benefits paid during the year:

	Elected Officials \$	Administrative & Industrial Staff \$	Total \$
Wages & Salaries	-	11,813	11,813
Employee benefits	-	27,242	27,242
Superannuation	-	1,661	1,661
Total	-	40,716	40,716
		<b><u>2008</u></b> \$	<b><u>2007</u></b> \$

**10 Cash flow information**

*(a) Reconciliation of Cash and Cash Equivalents*

*Cash and Cash Equivalents at the end of the reporting period are reconciled to the related items in the balance sheet as follows:*

Cash at Bank	8,578	7,502
--------------	-------	-------

*(b) Reconciliation of Net Cash Used in Operating*

*Activities to Net Profit/(Loss) for the year*

Net Profit/(Loss) for the Year		
General Fund	4,321	(26,635)
Incidental Fund	2,160	(13,317)
	6,481	(39,952)
Depreciation	-	255
Provision for Employee Entitlements	(20,832)	4,398
Furniture & Equipment written off	1,204	-
Changes in Assets & Liabilities		
Decrease in Debtors	1,149	-
Increase/(Decrease) in Creditors & Accruals	(12,925)	1,803
Net Cash Used in Operating Activities	(24,923)	(33,496)

**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 2008**

**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 (2007:\$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>2008</u>	<u>2007</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.	-	<u>3,473</u>

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 2008**

**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	
	2008 \$	2007 \$	2008 \$	2007 \$	2008 \$	2007 \$	2008 %	2007 %
(i) Financial Assets								
Cash and Cash								
Equivalentss	<u>8,578</u>	<u>7,502</u>	<u>-</u>	<u>-</u>	<u>8,578</u>	<u>7,502</u>	0.25	0.25
Receivables	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,149</u>	<u>-</u>	<u>1,149</u>	-	-
	<u><u>8,578</u></u>	<u><u>7,502</u></u>	<u><u>-</u></u>	<u><u>1,149</u></u>	<u><u>8,578</u></u>	<u><u>8,651</u></u>		
(ii) Financial Liabilities								
Payables	-	-	1,602	14,527	1,602	14,527	NIL	NIL
Non Interest Bearing								
Liabilities	<u>-</u>	<u>-</u>	<u>360,763</u>	<u>334,791</u>	<u>360,763</u>	<u>334,791</u>	NIL	NIL
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>362,365</u></u>	<u><u>349,318</u></u>	<u><u>362,365</u></u>	<u><u>349,318</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 2008.

**13 Segment Reporting**

The Trade Union Organisation provided 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

**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 2008 and is set out on pages 2 to 15.

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.

Liability limited by a scheme approved under Professional Standards Legislation.

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**Chartered Accountants:**  
Harold Lourie  
16 Richard J Lindner  
Rodney H Hutton

ABN 48 259 373 375  
Adam G Roberts  
Joella F Gould

## Independence

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

## Audit Opinion

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

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

*UHY Haines Norton*

**UHY Haines Norton  
Chartered Accountants**

*R.H. Hutton*

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

Dated this 10<sup>TH</sup> day of SEPTEMBER, 2008



**Australian Government**  
**Australian Industrial Registry**

28 April 2009

Mr Tony Murphy  
Secretary, Tasmanian Branch (Plumbing Division)  
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services  
Union of Australia  
C/- 52 Victoria Street  
CARLTON SOUTH VIC 3053

Dear Mr Murphy

**Lodgment of Financial Statements and Accounts – Tasmanian Branch (Plumbing Division) -  
for year ended 31 March 2008 (FR2008/214)**

I refer to the abovementioned financial accounts and statements which were lodged in the Registry on 1 April 2009 and to the Concise Report lodged on 28 April 2009.

The documents have been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'S. Kellett', written over a faint dotted line.

Stephen Kellett  
Statutory Services Branch