



# Fair Work Australia

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



Dear Mr Murphy

**Re: Lodgement of Financial Statements and Accounts – CEPU Plumbing Division,  
Tasmanian Branch – for year ending 31 March 2009 (FR2009/209)**

I refer to my discussion with, and the correspondence from, Mr Junha Jang, Finance Manager, dated 13 October 2009.

On the advice provided, I am satisfied that steps have been taken to provide the abovementioned financial report to the members of the Branch. If a financial report for the Tasmanian Plumbing Divisional Branch for future years is prepared, similar steps ought to be taken to ensure that its members are appropriately informed, notwithstanding the fact that for administrative purposes those members have merged with the membership of the Tasmanian Electrical Divisional Branch.

I assume that the Tasmanian Plumbing Divisional Branch will continue to have financial activity which will need to be reported pursuant to s253 of the Act, whilessoever it remains a Branch constituted under the rules of the Plumbing Division. If you are unsure, upon the expiry of each or any financial year, whether this applies, please do not hesitate to ring Fair Work Australia for advice on the appropriate course of action.

Given the advice received, and the circumstances, the documents have now been filed.

Yours sincerely

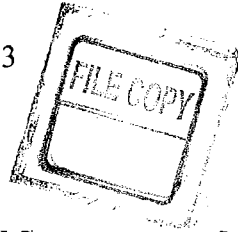
Stephen Kellett  
Stautory Services Branch

19 October 2009



# Fair Work Australia

Mr Junha Jang  
Finance Manager, Tasmanian Plumbing Divisional Branch  
CEPU  
C/- 52 Victoria Street  
CARLTON SOUTH VIC 3053



Dear Mr Jang

**Re: Lodgement of Financial Statements and Accounts – CEPU Plumbing Division,  
Tasmanian Branch – for year ending 31 March 2009 (FR2009/209)**

Thank you for your letter dated 13 October 2009.

On the advice provided, I am satisfied that steps have been taken to provide the abovementioned financial report to the members of the Branch. If a financial report for the Tasmanian Plumbing Divisional Branch for future years is prepared, similar steps ought to be taken to ensure that its members are appropriately informed, notwithstanding the fact that for administrative purposes those members have merged with the membership of the Tasmanian Electrical Divisional Branch.

I assume that the Tasmanian Plumbing Divisional Branch will continue to have financial activity which will need to be reported pursuant to s253 of the Act, whilessoever it remains a Branch constituted under the rules of the Plumbing Division. If you are unsure, upon the expiry of each or any financial year, whether this applies, please do not hesitate to ring Fair Work Australia for advice on the appropriate course of action.

Given the advice received, and the circumstances, the documents have now been filed.

Yours sincerely

Stephen Kellett  
Statutory Services Branch

19 October 2009



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

TASMANIA BRANCH  
ABN 70 511 013 431

**TONY MURPHY**  
Branch Secretary

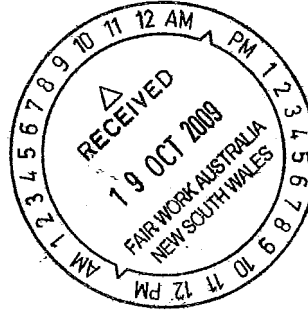
**DARREN HARPHAM**  
Organiser  
0408 337 886

c/o 52 Victoria Street  
Carlton South VIC 3053

Ph: 03 9662 3388  
Fax: 03 9663 2613

13-October-2009

Fair Work Australia  
Att: Stephen Kellett  
Level 8, 80 William Street  
East Sydney NSW 2011



Dear Stephen

**Re: Lodgment of Financial Report – CEPU Plumbing Division, Tasmanian Branch 2008/09**

With regard to our conversation of 12-October-2009, we would like to let you know that on the same day we put the financial report for 2008/09 on our website ([www.pteu.asn.au](http://www.pteu.asn.au)). We also e-mailed the Tasmanian Electrical Division Branch, which looks after the interests of Tasmanian' members. We informed them that the financial report is now available on our website accessible to any member who may be interested.

Should you require any further information and have any queries relating to this matter, please do not hesitate to contact us on 03-9662-3388

Yours faithfully

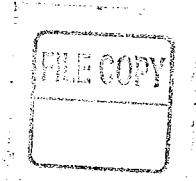
Junha Jang  
Finance Manager





# Fair Work Australia

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



Dear Mr Murphy

**Re: Lodgement of Financial Statements and Accounts – CEPU Plumbing Division, Tasmanian Branch – for year ending 31 March 2009 (FR2009/209)**

I refer to the abovementioned financial statements and accounts which were lodged with Fair Work Australia on 28 September 2009.

Before filing the documents I would appreciate it if you could advise me whether the report was provided to the members in accordance with s265(5) of the *Fair Work (Registered Organisations) Act 2009* ('the Act').

There was no indication on the Secretary's Certificate whether this occurred. I appreciate that, as stated in the Operating Report, the membership of the Branch has merged with that of the Tasmanian Electrical Divisional Branch, but this would still have been required in respect of the above financial year's report.

I would also appreciate your advice whether, in view of the membership merger, the Tasmanian Plumbing Branch will continue to have financial activity which will need to be reported pursuant to s253 of the Act, or if not, whether it is anticipated that a reporting exemption will be applied for.

I will defer filing the documents pending your advice. Please do not hesitate to contact me on 0429 462 979 if you wish to discuss this matter.

Yours sincerely

Stephen Kellett  
Statutory Services Branch

8 October 2009



**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 31<sup>st</sup> March 2009, referred to in s268 of the RAO Schedule; and
- That the full (and concise) report was subsequently presented to a General Meeting of Members on 8-Sep-2009
- in accordance with the RAO schedule.

  
Tony Murphy  
State Secretary

Date 18-Sep-2009





**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 2009**

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 2009

**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 \$9,187 (2008: profit of \$6,481).

**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 the financial year ended 31 March 2008. In the opinion of the Members of the Committee of Management this has resulted in significant changes to the organisation's state of affairs since the previous 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 2009, the number of members of the organisation recorded in the register of members was nil.

**Number of Employees**

As at 31 March 2009, there was no full time equivalent employee (2008: nil).

**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,

.....  
Earl Setches  
~~M Pregnall~~  
Earl Setches (National Secretary)  
.....  
T. M. L.  
~~P Allie~~  
Tony Murphy

Dated this 8 day of September 2009

**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 2009:

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

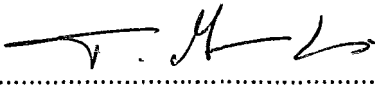
- (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursed of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker 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 Pregnall~~

Earl Setches (National Secretary)

  
.....

~~P Allie~~

Tony Murphy

Dated this 8 of September 2009

**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 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
<b>INCOME</b>		
Members Contributions Received	7,852	27,185
Interest Received	27	13
Sundry Income	<u>-</u>	<u>8,933</u>
	<u>7,879</u>	<u>36,131</u>
<b>EXPENSES</b>		
Accountancy Fees	2,000	1,250
Advertising & Promotion	-	124
Affiliation Fees	-	962
Audit Fees	1,900	1,700
Bank Charges	103	277
General Expenses	63	91
Provision for Annual Leave and Long Service Leave	-	(20,832)
Printing, Postage & Stationery	-	42
Meal, Clothing & Travel Allowance	-	735
Salaries and Allowances - Administrative and Industrial staff	-	11,813
Superannuation Contributions	-	1,660
Employee Benefits Paid	-	27,242
Furniture & Equipment written off	-	1,204
Travel & Accommodation	-	737
Telephone Expenses	-	1,482
Motor Vehicles Expenses	<u>-</u>	<u>1,163</u>
	4,066	29,650
Per Capita Payable to Head Office	<u>-</u>	<u>-</u>
Total Expenses	<u>4,066</u>	<u>29,650</u>
Profit for the Year	3,813	6,481
Amount Transferred to ETU Division	<u>(13,000)</u>	<u>-</u>
Net Profit/(Loss) for the Year	<u>(9,187)</u>	<u>6,481</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 2009**

	Note	<u>2009</u> \$	<u>2008</u> \$
<b>Current Assets</b>			
Cash and Cash Equivalents	3	<u>134</u>	<u>8,578</u>
Total Current Assets		<u>134</u>	<u>8,578</u>
 Total Assets		 <u>134</u>	 <u>8,578</u>
<b>Current Liabilities</b>			
Accounts Payable	4	2,313	1,602
Non Interest Bearing Liabilities	5	<u>360,795</u>	<u>360,763</u>
Total Current Liabilities		<u>363,108</u>	<u>362,365</u>
 Total Liabilities		 <u>363,108</u>	 <u>362,365</u>
Net Assets - Deficiency		<u>\$ (362,974)</u>	<u>\$ (353,787)</u>
 <b>EQUITY</b>			
General Fund	6	(239,074)	(232,949)
Incidental Fund	6	<u>(123,900)</u>	<u>(120,838)</u>
Total Equity - Deficit		<u>\$ (362,974)</u>	<u>\$ (353,787)</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 2009

	<u>2009</u>	<u>2008</u>
	\$	\$
Net Income Recognised Directly in Equity	-	-
Profit/(Loss) for the Year	<u>(9,187)</u>	<u>6,481</u>
Total Recognised Income and Expense for the Year	<u>(9,187)</u>	<u>6,481</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 2009**

	<u>2009</u> Inflows/ (Outflows) \$	<u>2008</u> Inflows (Outflows) \$
<b>Cashflows from Operating Activities</b>		
Contributions & Entrance fees from Members	-	29,904
Interest Received	27	12
Contributions Collected	8,580	-
Other Income	-	83
Amount paid to ETU - Tasmanian branch	(13,000)	-
Payments to Suppliers & Employees	<u>(4,083)</u>	<u>(54,922)</u>
Net Cash Provided by/(Used in) Operating Activities	7 (b) <u>(8,476)</u>	<u>(24,923)</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>32</u>	<u>25,999</u>
Net Cash (Used in)/Provided by Financing Activities	<u>32</u>	<u>25,999</u>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	(8,444)	1,076
Cash and Cash Equivalents at Beginning of Year	<u>8,578</u>	<u>7,502</u>
<b>Cash and Cash Equivalents at End of Year</b>	7 (a) <u>\$ 134</u>	<u>\$ 8,578</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 2009**

	Note	<u>2009</u>	<u>2008</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 2009**

**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 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).

**Amalgamation**

In May 2007, the Committee of Management approved the amalgamation of the branch with the CEPU Electrical Division - Tasmanian Branch. Since the year ended 31 March 2008 all members of the branch were 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.

During the current year, the Tasmanian Branch remitted \$13,000 to the Electrical Trade Union - Tasmanian Branch representing members contributions of \$7,852 collected in the current year and \$5,148 from the prior year.

**Accounting Policies**

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

*(a) Income Tax*

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

*(b) Employee Benefits*

The branch did not employ any staff at 31 March 2009 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

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 2009

assets to meet payments due to employees.

*(c) 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.

*(d) Cash*

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

*(e) 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.

*(f) 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.

*(g) 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 2009**

**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>2009</u>	<u>2008</u>
	\$	\$
<b>3 Cash and Cash Equivalents</b>		
Cash at Bank	<u>134</u>	<u>8,578</u>
<b>4 Payables</b>		
Creditors and Accruals	3,400	3,183
GSTreceivable	<u>(1,087)</u>	<u>(1,581)</u>
	<u>2,313</u>	<u>1,602</u>
<b>5 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>150,421</u>	<u>150,388</u>
	<u>360,795</u>	<u>360,763</u>
<b>6 Equity</b>		
General Fund		
Balance at Beginning of Year	(232,949)	(237,270)
Transfer Net Profit	<u>(6,125)</u>	<u>4,321</u>
Balance at End of Year	<u>(239,074)</u>	<u>(232,949)</u>
Incidental Fund		
Balance at Beginning of Year	(120,838)	(122,998)
Transfer Net Profit	<u>(3,062)</u>	<u>2,160</u>
Balance at End of Year	<u>(123,900)</u>	<u>(120,838)</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 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
<b>7 Cash flow information</b>		
<i>(a) Reconciliation of Cash and Cash Equivalents</i>		
<i>Cash and Cash Equivalents at the end of the reporting period are reconciled to the related items in the balance sheet as follows:</i>		
Cash at Bank	<u>134</u>	<u>8,578</u>
<i>(b) Reconciliation of Net Cash Used in Operating Activities to Net Profit/(Loss) for the year</i>		
Net Profit/(Loss) for the Year		
General Fund	(6,125)	4,321
Incidental Fund	<u>(3,062)</u>	<u>2,160</u>
	(9,187)	6,481
Provision for Employee Entitlements	-	(20,832)
Furniture & Equipment written off	-	1,204
Changes in Assets & Liabilities		
Decrease in Debtors	-	1,149
Increase/(Decrease) in Creditors & Accruals	<u>711</u>	<u>(12,925)</u>
Net Cash Used in Operating Activities	<u>(8,476)</u>	<u>(24,923)</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 2009**

**8 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 (2008 \$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>2009</u>	<u>2008</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.	-	-

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

**9 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 2009**

**9 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	
	2009 \$	2008 \$	2009 \$	2008 \$	2009 \$	2008 \$	2009 %	2008 %
(i) Financial Assets								
Cash and Cash								
Equivalentss	<u>134</u>	<u>8,578</u>	<u>-</u>	<u>-</u>	<u>134</u>	<u>8,578</u>	0.01	0.25
Receivables	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,149</u>	<u>-</u>	<u>1,149</u>	-	-
	<u>134</u>	<u>8,578</u>	<u>-</u>	<u>1,149</u>	<u>134</u>	<u>9,727</u>		
(ii) Financial Liabilities								
Payables	-	-	3,400	3,183	3,400	3,183	NIL	NIL
Non Interest Bearing								
Liabilities	<u>-</u>	<u>-</u>	<u>360,795</u>	<u>360,763</u>	<u>360,795</u>	<u>360,763</u>	NIL	NIL
	<u>-</u>	<u>-</u>	<u>364,195</u>	<u>363,946</u>	<u>364,195</u>	<u>363,946</u>		
Net Financial Assets/(Liabilities)	134	8,578	(364,195)	(362,797)	(364,061)	(354,219)		

*(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 2009.

*(c) Sensitivity Analysis*

The entity is not exposed to material market risk. No sensitivity analysis has been disclosed showing how the profit or loss and equity would have been affected by changes in the relevant variables as the amount is not considered significant.

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

**10 Segment Reporting**

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

**11 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 2009 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.

### **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  
Chartered Accountants**



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

Dated this *16TH* day of *SEPTEMBER*, 2009



**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 2009**



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 2009

**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 \$9,187 (2008: profit of \$6,481).

**Significant Changes in the State of Affairs**

The CEPU Plumbing Division -Tasmanian Branch merged its membership base with the CEPU Electrical Division - Tasmanian Branch in the financial year ended 31 Marh 2008. In the opinion of the Members of the Committee of Management this has resulted in significant changes to the organisation's state of affairs since the previous 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 2009, the number of members of the organisation recorded in the register of members was nil.

**Number of Employees**

As at 31 March 2009, the number of full time equivalent employees was nil (2008:nil).

**Committee of Management**


The Committee of Management current members are as follows:

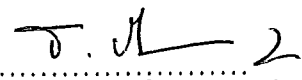
Matthew Pregnall	Paul Smith
Peter Allie	Scott Browne

**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~~ Earl Setches  
(National Secretary)

  
.....  
~~P Allie~~ Tony Murphy

Dated this 8 day of September 2009

**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 2009:


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

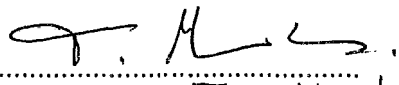
- (a) the financial statements and notes comply with the Reporting Guidelines of the Industrial Registrar;
- (b) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (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 Pregnall~~ Earl Petches  
(National Secretary)

  
.....  
~~P Allie~~ Tony Murphy

Dated this 8 of September 2009

**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 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
<b>INCOME</b>		
Members Contributions Received	7,852	27,185
Interest Received	27	13
Sundry Income	-	8,933
	<u>7,879</u>	<u>36,131</u>
<b>EXPENSES</b>		
Accountancy Fees	2,000	1,250
Advertising & Promotion	-	124
Affiliation Fees	-	962
Audit Fees	1,900	1,700
Bank Charges	103	277
General Expenses	63	91
Provision for Annual Leave and Long Service Leave	-	(20,832)
Printing, Postage & Stationery	-	42
Meal & Clothing Allowance	-	735
Salaries and Allowances - Administrative and Industrial staff	-	11,813
Superannuation Contributions	-	1,660
Employee Benefits Paid	-	27,242
Furniture & Equipment Written Off	-	1,204
Travel & Accommodation	-	737
Telephone Expenses	-	1,482
Motor Vehicles Expenses	-	1,163
	4,066	29,650
Per Capita Payable to Head Office	-	-
Total Expenses	<u>4,066</u>	<u>29,650</u>
Profit for Year	3,813	6,481
Amount Transferred to ETU - Tasmanian Branch	<u>(13,000)</u>	-
Net Profit/(Loss) for the Year	<u>(9,187)</u>	<u>6,481</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 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
<b>Current Assets</b>		
Cash and Cash Equivalents	<u>134</u>	<u>8,578</u>
Total Current Assets	<u>134</u>	<u>8,578</u>
 Total Assets	 <u>134</u>	 <u>8,578</u>
<b>Current Liabilities</b>		
Accounts Payable	2,313	1,602
Non Interest Bearing Liabilities	<u>360,795</u>	<u>360,763</u>
Total Current Liabilities	<u>363,108</u>	<u>362,365</u>
 Total Liabilities	 <u>363,108</u>	 <u>362,365</u>
Net Assets - Deficiency	<u>\$ (362,974)</u>	<u>\$ (353,787)</u>
<b>EQUITY</b>		
General Fund	(239,074)	(232,949)
Incidental Fund	<u>(123,900)</u>	<u>(120,838)</u>
Total Equity - Deficit	<u>\$ (362,974)</u>	<u>\$ (353,787)</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 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
Net Income Recognised Directly in Equity	-	-
Profit/(Loss) for the Year	<u>(9,187)</u>	<u>6,481</u>
Total Recognised Income and Expense for the Year	<u><u>(9,187)</u></u>	<u><u>6,481</u></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 2009**

	<u>2009</u> Inflows/ (Outflows) \$	<u>2008</u> Inflows (Outflows) \$
<b>Cashflows from Operating Activities</b>		
Contributions & Entrance fees from Members	-	29,904
Interest Received	27	12
Contributions Collected	8,580	-
Other Income	-	83
Amount Transferred to ETU - Tasmanian Branch	(13,000)	-
Payments to Suppliers & Employees	<u>(4,083)</u>	<u>(54,922)</u>
Net Cash Used in Operating Activities	<u>(8,476)</u>	<u>(24,923)</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>32</u>	<u>25,999</u>
Net Cash Provided by Financing Activities	<u>32</u>	<u>25,999</u>
<b>Net increase/(Decrease) in Cash and Cash Equivalents</b>	(8,444)	1,076
Cash and Cash Equivalents at Beginning of Year	<u>8,578</u>	<u>7,502</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$ 134</u>	<u>\$ 8,578</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 2009**

This concise report has been derived from the full financial report for the year ended 31 March 2009 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**

Members contributions amounted to \$7,852 were received during the year. The contributions together with a further balance of \$5,148 from prior year were remitted to the ETU - Tasmanian branch.

Expenses from ordinary activities was substantially reduced to \$4,066 compared to \$29,650 in 2008. The result for the year ended 31 March 2008 was a loss of \$9,187.

**Balance Sheet**

**Changes in the Composition of Assets**

The net deficiency in assets was \$362,974 (2008 : deficiency of \$362,365) and included \$360,795 (2008: \$360,763) payable to Federal and Victorian offices.

**Statement of Recognised Income and Expense**

Movement to the statement of recognised income and expense included a loss for the financial year of \$9,187 (2008: a profit of \$6,481).

**Cash Flow Statement**

The operating activities have resulted into a net cash outflow of \$8,476 (2008: cash outflow of \$24,923). During the year, contributions received from members were remitted to the ETU - Tasmanian branch.

**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 2009.

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 2009. Our audit report was signed on ~~16TH SEPTEMBER~~ 2009 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 2009 complies with Australian Accounting Standard AASB1039: Concise Financial Reports.

*UHY Haines Norton*

**UHY Haines Norton  
Chartered Accountants**

*R.H. Hutton*

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

Dated this *16TH* day of *SEPTEMBER* 2009



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

16 April 2009

Mr Tony Murphy  
Branch Secretary  
CEPU - Plumbing Division, Tasmanian Divisional Branch  
105 New Town Road  
New Town Tas 7000

Dear Mr Murphy

**Lodgement of Financial Documents for year ended 31 March 2009 [ FR2009/209]  
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

The financial year of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia-Plumbing Division Tasmanian Divisional Branch has recently ended. This is a courtesy letter to remind you of the obligations imposed by the RAO Schedule regarding the preparation of financial accounts and statements.

As you are aware, the RAO Schedule sets out a particular chronological order in which financial documents and statements must be prepared, made available to members and presented to a meeting. All of these events must occur within particular timeframes that are also set out in the Schedule.

The following information can be found on our website at:

<http://www.airc.gov.au/registered/FR/information.htm>

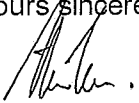
- Fact sheets – these fact sheets provide information regarding financial reporting:
  - Sheet 6 – Accounting, Auditing and Reporting Obligations;
  - Sheet 7 – Information Needs of Members;
  - Sheet 8 – Financial Reporting Process and Time Limits;
  - Sheet 9 – Diagrammatic Summary of Financial Reporting Process and Time Limits; and
  - Sheet 10 – Auditors.
- Sample Documents – a sample Committee of Management Statement and Designated Officer's Certificate is available;
- RAO Schedule and RAO Regulations;
- Registrar's Reporting Guidelines – the Guidelines set out requirements that must be met in addition to those required by Australian Accounting Standards; and
- Document Checklist and Timeline Planner to assist with meeting timeframes.

A copy of the Timeline/Planner is also included with this correspondence.

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

If you need any further information or assistance, or if you do not believe that the documents will be lodged within the timeframes specified by the RAO Schedule, please contact me on (02) 8374 6507 or by email at [stephen.teece@airc.gov.au](mailto:stephen.teece@airc.gov.au).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Steve Teece', with a small flourish at the end.

Steve Teece  
Statutory Services Branch

**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) A #Designated Officer must sign the Statement which must then be 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 must 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 <sup>++</sup> – 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 Committee of Management Statement and 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 statement or certificate – s243.

++ The Designated Officer's certificate must state 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. The certificate cannot be signed by a non-elected official.