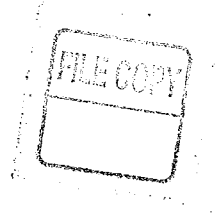




Fair Work Australia

Mr Earl Setches
Secretary, Victorian Plumbing Divisional Branch
CEPU
C/- 52 Victoria Street
CARLTON SOUTH VIC 3053



Dear Mr Setches

Re: Lodgement of Financial Statements and Accounts – CEPU Plumbing Division, Victorian Branch – for year ending 31 March 2009 (FR2009/210)

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

The documents will be filed but I must draw your attention to the issue of the correct sequence in the provision of the documents to the members and their presentation, required by sections 265(5) and 266 of the *Fair Work (Registered Organisations) Act 2009* ('the Act').

On the Secretary's Certificate, you have certified that the concise report was provided to the members on 28 September 2009 and that both full and concise reports were presented to a General Meeting on 8 September 2009. The Auditor's report was dated 16 September 2009.

The sequence of these dates is not what would be expected if the Act was complied with. Specifically, it suggests that the documents have not been presented as provided by s266. The Act contemplates that the meeting held in accordance with s266 will be a different and subsequent meeting to the one which is held to resolve and sign the documents making up the report in the first place, because it contemplates it taking place after the members have been provided the report. The idea is that the report should only be presented after members have had an opportunity of considering it. Indeed, s265(5) requires that provision of the report to the members must occur *at least 21 days before* presentation at a general meeting. The meeting on the 8th, notwithstanding that you have advised it as a General Meeting, appears to have been, or coinciding with, a report preparation meeting, and not a report presentation meeting as strictly envisaged by the Act.

The correct sequence to be observed in future years is to present the report at a separate meeting subsequent to the provision or publication of the report to the members at large.

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

VICTORIAN BRANCH
ABN 17 685 414 428

EARL SETCHES
Branch Secretary

TONY MURPHY
Assistant Secretary

52 Victoria St
Carlton South 3053

Ph: 03 9662 3388
Fax: 03 9663 2613



SECRETARY'S CERTIFICATE

I (Earl Setches) being the State Secretary of the CEPU Plumbing Division Victorian Branch, certify:

- That the documents lodged herewith are copies of the full (and concise) audited reports of the CEPU Plumbing Division Victorian Branch for the financial year ended 31st March 2009, referred to in s268 of the RAO Schedule; and
- That the concise report was provided to members on our website on and from 28-September 2009; and
- The full and concise reports were presented at a General Meeting of Members on 8th September 2009.

Earl Setches
Earl Setches
State Secretary

Date 18.9.09





**Communications, Electrical, Electronic,
Energy, Information, Postal,
Plumbing and Allied
Services Union of Australia
Plumbing Division – Victorian 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 - VICTORIAN BRANCH

OPERATING REPORT

For the year ended 31 March 2009

Principal activities

The principal activities of the CEPU Victorian Branch during the financial year were 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 \$345,751 (2008: \$148,955).

Significant Changes in the State of Affairs

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

Resignation of Members

As per section 174 of the Workplace Relations Act 1996, a member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation.

Number of Members

As at 31 March 2009, the number of financial members of the organisation recorded in the register of members was 7,541 (2008: 7,373)

Number of Employees

As at 31 March 2009, the number of full time equivalent employees was 22 (2008: 23).

Committee of Management

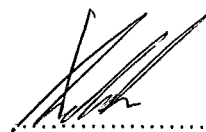
The Committee of Management current members are as follows:


N Ottobre	E Setches	T Smart	R Vaughan
A Murphy	C Delidakis	N Spencer	M Robbins
C Mifsud	B Rendina	I Marris	S Bamford
<i>D Saunders</i>	<i>N McCubbin</i>		

Future Developments

In the opinion of the Committee of Management, there is not likely to be any future development that will materially affect the Union's operations in subsequent years.

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


.....
Con Delidakis


.....
R Vaughan

Dated this 8 day of September, 2009

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION - VICTORIAN 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 – Victorian 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 - VICTORIAN 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:


.....
Con Delidakis


.....
R Vaughan

Dated this 8 day of September, 2009

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION - VICTORIAN BRANCH
INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
Revenue		
Contributions	3,051,957	2,552,700
Enrolment Fees	52,409	27,000
Rental Income from Investment Property	173,345	-
Director's Fees	58,689	47,258
Sundry Income	125,217	84,743
Administration Costs Recovered - Investment Property	31,195	-
Worksafe & Aboriginal Grants Income	357,680	191,011
Costs Recovered from Training , Education Centres & Others	<u>339,761</u>	<u>380,284</u>
 Total Revenue	 <u>4,190,253</u>	 <u>3,282,996</u>
Expenses		
Affiliations and donations	82,613	199,291
Administrative Services		
Advertising	19,366	17,648
Audit Fee	9,450	8,700
Accounting Fee	6,600	6,050
Bank & other Finance Charges	21,062	17,476
Cleaning & Security Services	9,817	7,249
Committee Fees	18,363	9,950
Computer Programming Expenses	35,751	31,035
Delegates Fees	-	3,408
Depreciation	115,543	122,279
Fringe Benefits Tax	24,325	16,550
Interest Paid	920	-
Insurance	72,549	51,136
Land Tax	9,067	41,546
Legal & Professional Fees	137,310	74,937
Electricity	8,344	5,985
Repairs & Maintenance	13,933	27,626
Motor Vehicles Expenses	81,600	73,629
Entertainment Expenses	1,301	-
Payroll Tax	116,528	89,901
Postage	44,611	51,701
Printing & Stationery	140,253	119,531
Provision for Annual Leave	657	12,570
Provision for Long Service Leave & Retiring Allowance	180,848	169,743
Rates	23,253	13,831
Rent	5,824	5,426
Salaries & Wages	1,879,471	1,459,342
Commission	1,602	7,677
Sundries	85,867	55,846
Superannuation	306,970	244,800

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

**INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2009**

	Note	<u>2009</u>	<u>2008</u>
		\$	\$
Administrative Services (cont'd)			
Telephone & Internet Services		72,574	59,118
Portable Sick Leave Scheme contributions		-	2,104
Loss on disposals of fixed assets		4,125	2,560
Recruitment & Temporary Staff		-	340
Travel & Accommodation		36,981	40,809
Fines & Toll		4,657	1,947
Fitness and Clothing Allowances		10,827	10,823
Other allowances		74,481	67,590
Debt Collection Expenses		1,105	27,135
Provision for Impairment Loss of Receivables		-	150,388
Staff Amenities & Miscellaneous Expenses		13,762	22,358
Provision for Amortisation - Investments		3,049	3,897
Worksafe Expenses		<u>2,318</u>	<u>2,542</u>
		3,677,677	3,336,474
Per Capita Payment to Head Office		<u>305,195</u>	<u>255,270</u>
Total Expenses		<u>3,982,872</u>	<u>3,591,744</u>
Profit/(Loss) for Year		207,381	(308,748)
Fair Value Adjustments for Investment Property	9	<u>(214,551)</u>	<u>-</u>
Net Loss available for appropriation between General and Incidental Fund	3.2 & 3.3	(7,170)	(308,748)
Net Revenue from other Funds	3.1 - 3.4	<u>352,921</u>	<u>457,703</u>
Net Profit for Year		<u>345,751</u>	<u>148,955</u>

The accompanying notes form part of the financial statements

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

**BALANCE SHEET
AS AT 31 MARCH 2009**

	Note	<u>2009</u> \$	<u>2008</u> \$
Current Assets			
Cash and Cash Equivalents	4	889,356	2,358,456
Receivables	5	284,860	461,713
Inventory	1 (c)	42,237	30,489
Other Financial Assets	6	3,869,773	2,966,077
Other	7	<u>37,488</u>	<u>35,287</u>
Total Current Assets		<u>5,123,714</u>	<u>5,852,022</u>
Non Current Assets			
Other Financial Assets	6	-	1,702,433
Property, Plant & Equipment	8	3,164,728	4,588,615
Investment Property	9	<u>2,105,000</u>	<u>-</u>
Total Non Current Assets		<u>5,269,728</u>	<u>6,291,048</u>
Total Assets		<u>10,393,442</u>	<u>12,143,070</u>
Current Liabilities			
Payables	10	214,870	2,446,847
Non Interest Bearing Liabilities	11	687,055	622,430
Provisions	12	<u>856,578</u>	<u>704,588</u>
Total Current Liabilities		<u>1,758,503</u>	<u>3,773,865</u>
Non Current Liabilities			
Provisions	12	<u>23,953</u>	\$ <u>103,970</u>
Total Non Current Liabilities		\$ <u>23,953</u>	\$ <u>103,970</u>
Total Liabilities		\$ <u>1,782,456</u>	\$ <u>3,877,835</u>
Net Assets		\$ <u>8,610,986</u>	\$ <u>8,265,235</u>
EQUITY			
Defence Fund	13 (a)	2,510,771	2,366,733
General Fund	13 (a)	1,785,263	1,639,587
Incidental Fund	13 (a)	1,040,228	992,724
Special Purpose Fund	13 (a)	1,516,872	1,508,339
Asset Revaluation Reserves	13 (b)	<u>1,757,852</u>	<u>1,757,852</u>
Total Equity		\$ <u>8,610,986</u>	\$ <u>8,265,235</u>

The accompanying notes form part of the financial statements

COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION - VICTORIAN 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	-	-
Net Profit for the Year	<u>345,751</u>	<u>148,955</u>
Total Recognised Income and Expense for the Year	<u><u>345,751</u></u>	<u><u>148,955</u></u>

The accompanying notes form part of the financial statements

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2009**

	<u>2009</u>	<u>2008</u>
	Inflows/ (Outflows)	Inflows/ (Outflows)
	\$	\$
Cashflows from Operating Activities		
Contributions and enrolment fees from Members	3,521,768	2,907,513
Interest Received	430,182	486,890
Grants Received	357,680	237,475
Levies Received	65,562	40,173
Other Income	125,217	84,743
Director's Fees	58,689	47,258
Rent Received - Investment Property	233,182	-
Payments to Suppliers & Employees	(3,773,719)	(3,300,468)
Amounts recharged and recouped	277,242	283,686
Interest Paid	(920)	-
Levies remitted to Federal Office	(40,474)	(40,173)
Per Capita to Federal Office	<u>(305,195)</u>	<u>(255,270)</u>
Net Cash Provided by Operating Activities	Note 15 (b) <u>949,214</u>	<u>491,827</u>
Cashflows from Investing Activities		
Payment for Property, Plant & Equipment	(952,699)	(248,421)
Proceeds from Sale of Plant & Equipment	1,819	5,455
Payment for Investment Property	(2,327,748)	-
Redemption of Investments	1,000,000	1,092,643
Payment for Investments	<u>(204,310)</u>	<u>-</u>
Net Cash Provided by/(Used in) Investing Activities	<u>(2,482,938)</u>	<u>849,677</u>
Cashflows from Financing Activities		
Repayments by/(to) Federal & other branches	<u>64,624</u>	<u>(24,017)</u>
Net Cash Provided by/(Used) in Financing Activities	<u>64,624</u>	<u>(24,017)</u>
Net Increase in Cash and Cash Equivalents	(1,469,100)	1,317,487
Cash and Cash Equivalents at Beginning of Year	<u>2,358,456</u>	<u>1,040,969</u>
Cash and Cash Equivalents at End of Year	Note 15 (a) <u>\$ 889,356</u>	<u>\$ 2,358,456</u>

The accompanying notes form part of the financial statements

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION - VICTORIAN 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>
		\$	\$
Cash Assets in Respect of Recovered Money at Beginning of Year		<u>-</u>	<u>-</u>
Receipts			
Amounts recovered from employers in respect of wages		-	3,251
Interest received on recovered money		<u>-</u>	<u>-</u>
Total Receipts		<u>-</u>	<u>3,251</u>
Payments			
Deductions of amounts due in respect of membership		-	-
Deductions of donations or other contributions to accounts or funds		-	-
Deductions of fees or reimbursements of expenses		-	-
Payments to workers in respect of recovered money		<u>-</u>	<u>(3,251)</u>
Total Payments		<u>-</u>	<u>(3,251)</u>
Cash Assets in Respect of Recovered Money at End of Year		<u><u>-</u></u>	<u><u>-</u></u>

The accompanying notes form part of the financial statements

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

Basis of Preparation

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

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 has been prepared on an accrual 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 fair values of consideration given in exchange for assets.

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

Accounting Policies

(a) Property, Plant and Equipment

Cost and valuation

Freehold land and buildings on freehold land acquired in prior periods are measured on a fair value basis. At each reporting date, the value of assets in these classes is reviewed to ensure that it does not differ materially from the asset's fair value at that date. At 31 March 2003, the asset was independently revalued to reflect its fair value. Land and buildings purchased during the year are measured at cost.

All other classes of property, plant and equipment are measured at cost.

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

(a) Property, Plant and Equipment (cont'd)

Depreciation

Depreciation is calculated on the prime cost and diminishing value methods and is brought to account over the estimated economic lives of all motor vehicles, equipment, furniture and fittings. Depreciation rates applied are:

	<u>2009</u>	<u>2008</u>
Buildings	2%	2%
Motor Vehicles	25%	25%
Furniture & Office Equipment	15% - 33.33%	15% - 33.33%
Fixtures & Fittings	13%	13%

(b) Investment Property

Investment property, comprising freehold land and building complexes, is held to earn rentals. All tenant leases are on an arm's length basis. Investment property is carried at fair value, determined by an independent valuer. Changes in fair value are recorded in the income statement as other income.

(c) Inventories

Inventories are valued at the lower of cost and net realisable value.

(d) Employee Benefits

Provision is made for the Union's liability for employee benefits arising from services rendered by employees to balance date.

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

Long Service Leave and Retiring Allowance accrued by Union officials from 1 July 1999 is no longer the liability of the National Office. Accordingly, provision for Long Service Leave and Retiring Allowance now recorded in the books of the Victorian Branch takes into account the liability for such employees from 1 July 1999.

Long Service Leave and Retiring Allowance have been accrued in accordance with clause 51 of the Rules of the Union. From 1 June 2003, Long Service Leave benefits accrued by Union officials were increased from 1.95 weeks to 3 weeks per year of service in accordance with a resolution of the Committee of Management.

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2009

(d) Employee Benefits (cont'd)

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

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

The number of full time equivalent employees at the end of the year was 22.

(e) Revenue Recognition

Contributions from members are shown net of refunds and are accounted for on a cash basis.

Interest revenue is recognised on an accrual basis.

Revenue arising from the disposal of non-current assets is recognised when the organisation and the buyer are both committed to a contract.

Investment property revenue is recognised on a straight-line basis over the lease term.

(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) Cash and Cash Equivalents

For the purpose of the Cash Flow Statement, cash and cash equivalents include cash on hand, cash at bank and investments in money market instruments.

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2009

(h) Financial Instruments

Financial instruments, incorporating financial assets and financial liabilities, are recognised when the entity becomes a party to the contractual provisions of the instrument. Trade date accounting is adopted for financial assets that are delivered within timeframes established by marketplace convention. Financial instruments are initially measured at fair value plus transactions costs. Financial instruments are classified and measured as set out below:

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost using the effective interest rate method.

Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the entity's intention to hold these investments to maturity. They are subsequently measured at amortised cost using the effective interest rate method.

Financial Liabilities

Non-derivative financial liabilities are subsequently measured at amortised cost using the effective interest rate method.

Impairment

At each reporting date, the entity assesses whether there is objective evidence that a financial instrument has been impaired. Impairment losses are recognised in the income statement.

2. Information to be Provided to Members or Registrar

In accordance with the requirements of the Workplace Relations Act 1996 Schedule 1 B (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.

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
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PLUMBING DIVISION - VICTORIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

		<u>2009</u>	<u>2008</u>
		\$	\$
3. FUND ANALYSIS			
3.1 DEFENCE FUND			
INCOME			
Interest Received		118,950	143,841
Levies		<u>25,088</u>	<u>24,992</u>
Total Income		144,038	168,833
EXPENDITURE		<u>-</u>	<u>-</u>
Surplus for Year		144,038	168,833
Surplus B/Fwd		<u>2,366,733</u>	<u>2,197,900</u>
Accumulated Surplus	13 (a)	<u><u>2,510,771</u></u>	<u><u>2,366,733</u></u>
3.2 GENERAL FUND			
INCOME			
Interest Received		150,456	169,655
Net Deficit transferred (2/3 of Net Loss from Ordinary Activities)		<u>(4,780)</u>	<u>(205,832)</u>
Total Income		145,676	(36,177)
EXPENDITURE		<u>-</u>	<u>-</u>
Surplus/(Deficit) for Year		145,676	(36,177)
Surplus B/Fwd		<u>1,639,587</u>	<u>1,675,764</u>
Accumulated Surplus	13 (a)	<u><u>1,785,263</u></u>	<u><u>1,639,587</u></u>
3.3 INCIDENTAL FUND			
INCOME			
Interest Received		49,894	67,300
Net Deficit transferred (1/3 of Net Loss from Ordinary Activities)		<u>(2,390)</u>	<u>(102,916)</u>
Total Income		47,504	(35,616)
EXPENDITURE		<u>-</u>	<u>-</u>
Surplus/(Deficit) for Year		47,504	(35,616)
Surplus B/Fwd		<u>992,724</u>	<u>1,028,340</u>
Accumulated Surplus	13 (a)	<u><u>1,040,228</u></u>	<u><u>992,724</u></u>

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
3.4 SPECIAL PURPOSE FUND		
INCOME		
Interest Received	75,808	92,469
Sale of T Shirts/Wincheaters	28,328	9,738
Federal Office Levy	<u>40,474</u>	<u>40,173</u>
Total Income	<u>144,610</u>	<u>142,380</u>
EXPENDITURE		
Donations	22,663	18,152
National Council Fund	4,321	4,141
Function - staff & other	19,514	14,035
T.Shirts/Wincheaters purchases	49,105	13,424
Federal Office Levy Payments	<u>40,474</u>	<u>40,713</u>
Total Expenditure	<u>136,077</u>	<u>90,465</u>
Surplus for Year	8,533	51,915
Surplus B/Fwd	<u>1,508,339</u>	<u>1,456,424</u>
Accumulated Surplus	13 (a) <u>1,516,872</u>	<u>1,508,339</u>

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2009

	<u>2009</u>	<u>2008</u>
	\$	\$
4. Cash Assets and Cash Equivalents		
Cash at Bank	886,036	2,355,136
Cash in Hand	<u>3,320</u>	<u>3,220</u>
	<u>889,356</u>	<u>2,358,456</u>
5. Receivables		
Sundry Debtors and Accrued Income	34,101	66,144
GST Receivable	35,835	211,491
Amounts Due from National Office and other Branches	45,711	26,120
Amounts Due from Training & Education Centres	<u>169,213</u>	<u>157,958</u>
	<u>284,860</u>	<u>461,713</u>
6. Other Financial Assets		
Current		
Deposits/Bonds - Cost	<u>3,869,773</u>	<u>2,966,077</u>
Non Current		
Bonds - Cost	<u>-</u>	<u>1,702,433</u>
7. Other		
Prepayments	<u>37,488</u>	<u>35,287</u>

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
8. Property, Plant & Equipment		
Freehold Land		
At Fair Value	1,100,000	1,100,000
At Cost	<u>300,000</u>	<u>518,848</u>
	<u>1,400,000</u>	<u>1,618,848</u>
Buildings on Freehold Land		
At Fair Value	900,000	900,000
At Cost	558,556	1,736,252
<u>Less: Accumulated Depreciation</u>	<u>91,235</u>	<u>72,000</u>
	<u>1,367,321</u>	<u>2,564,252</u>
Motor Vehicles		
At Cost	355,256	355,256
<u>Less: Accumulated Depreciation</u>	<u>212,982</u>	<u>165,557</u>
	<u>142,274</u>	<u>189,699</u>
Furniture & Equipment		
At Cost	548,322	493,120
<u>Less: Accumulated Depreciation</u>	<u>309,395</u>	<u>286,349</u>
	<u>238,927</u>	<u>206,771</u>
Fixtures and Fittings		
At Cost	28,465	18,815
<u>Less: Accumulated Depreciation</u>	<u>12,259</u>	<u>9,770</u>
	<u>16,206</u>	<u>9,045</u>
Total Property, Plant & Equipment	<u>3,164,728</u>	<u>4,588,615</u>

Freehold land and buildings on freehold land acquired prior to 1 July 2007 were valued by D Brindley, Certified Practising and Sworn Valuer of Woodards (Network) Pty Ltd as at 31 March 2003. The basis of valuation of the property is the capitalisation of estimated net rental return at the rate that reflects the risks relating to such property class in the location.

Property acquired during the year is measured at cost.

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

8. Property, Plant & Equipment (Cont'd)

Reconciliations

Reconciliation of the carrying amounts of property, plant and equipment at the beginning and end of the current year.

2009	Freehold Land	Buildings	Motor Vehicles	Furniture & Equipment	Fixtures & Fittings	Total
Carrying amount at beginning of year	1,618,848	2,564,252	189,699	206,771	9,045	4,588,615
Additions	300,000	558,556	-	84,493	9,650	952,699
Transfer Investment property	(518,848)	(1,736,252)	-	-	-	(2,255,100)
Disposals/Adjustment	-	-	-	(5,943)	-	(5,943)
Depreciation Expense	-	(19,235)	(47,425)	(46,394)	(2,489)	(115,543)
Carrying amount at end of year	1,400,000	1,367,321	142,274	238,927	16,206	3,164,728

2008	Freehold Land	Buildings	Motor Vehicles	Furniture & Equipment	Fixtures & Fittings	Total
	\$	\$	\$	\$	\$	\$
Carrying amount at beginning of year	1,100,000	864,000	223,349	239,588	10,323	2,419,260
Additions	518,848	1,736,252	31,280	13,269	-	2,299,649
Disposals/Adjustment	-	-	(8,015)	-	-	(8,015)
Depreciation Expense	-	(18,000)	(56,915)	(46,086)	(1,278)	(122,279)
Carrying amount at end of year	1,618,848	2,564,252	189,699	206,771	9,045	4,588,615

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2009

	<u>2009</u>	<u>2008</u>
	\$	\$
9. Investment Property		
Carrying amount at the beginning of year	-	-
Transfer from land and buildings	2,255,100	-
Additions	64,451	-
Fair value adjustments	<u>(214,551)</u>	<u>-</u>
Carrying amount at the end of year	<u>2,105,000</u>	<u>-</u>
10. Payables		
Creditors and accruals	214,870	170,110
Amount payable on purchase of properties	<u>-</u>	<u>2,276,737</u>
	<u>214,870</u>	<u>2,446,847</u>
11. Non Interest Bearing Liabilities		
Amounts Payable to Federal Office	<u>687,055</u>	<u>622,430</u>
12. Provisions		
Current		
Annual Leave	142,504	141,847
Long Service Leave & Retiring Allowance	<u>714,074</u>	<u>562,741</u>
	<u>856,578</u>	<u>704,588</u>
Non Current		
Long Service Leave & Retiring Allowance	<u>23,953</u>	<u>103,970</u>

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2009

13. Equity

(a) Retained Profits	Defence	General	Incidental	Special Purpose
	\$	\$	\$	\$
Balance at beginning of year	2,366,733	1,639,587	992,724	1,508,339
Net Profit for year	<u>144,038</u>	<u>145,676</u>	<u>47,504</u>	<u>8,533</u>
Balance at end of year	<u>2,510,771</u>	<u>1,785,263</u>	<u>1,040,228</u>	<u>1,516,872</u>

	<u>2009</u>	<u>2008</u>
	\$	\$
(b) Asset Revaluation Reserves		
Opening balance	1,757,852	1,757,852
Revaluation increment arising on revaluing freehold land and buildings to fair value	<u>-</u>	<u>-</u>
Closing balance	<u>1,757,852</u>	<u>1,757,852</u>

14. Employee Benefits

Employee benefits paid during the year:

	Elected Officials	Administrative & Industrial Staff	Total
	\$	\$	\$
Wages & Salaries	853,456	859,102	1,712,558
Annual Leave and Sick Leave	115,686	112,995	228,681
Long Service Leave & Retiring Allowance	<u>100,893</u>	<u>8,639</u>	<u>109,532</u>
	1,070,035	980,736	2,050,771
Superannuation	<u>186,419</u>	<u>120,551</u>	<u>306,970</u>
Total	<u>1,256,454</u>	<u>1,101,287</u>	<u>2,357,741</u>

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2009

15. Cash Flow Information

(a) Reconciliation of Cash

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

	<u>2009</u>	<u>2008</u>
	\$	\$
Cash at Bank	886,036	2,355,136
Cash on Hand	<u>3,320</u>	<u>3,320</u>
	<u>889,356</u>	<u>2,358,456</u>

(b) Reconciliation of Net Cash Provided by Operating Activities to Net Profit

<u>Net Profit/(Loss)</u>	<u>2009</u>	<u>2008</u>
	\$	\$
General Fund (note 3.2)	145,676	(36,177)
Special Purpose Fund (note 3.4)	8,533	51,915
Incidental Fund (note 3.3)	47,504	(35,616)
Defence Fund (note 3.1)	<u>144,038</u>	<u>168,833</u>
	345,751	148,955
Depreciation	115,543	122,279
Provision for Employee Benefits	71,973	182,313
Provision for Amortisation in Investments	3,049	3,897
Loss on Disposal of Non Current Assets	4,125	2,560
Provision for Impairments	-	150,388
Fair Value adjustments for Investment Property	214,551	-
<u>Changes in Assets & Liabilities</u>		
Increase in Prepayments	(2,201)	(11,755)
Increase in Inventories	(11,748)	(18,367)
Increase/(Decrease) in Trade Creditors & Accruals	174,922	(102,068)
Decrease in Sundry Debtors	<u>33,249</u>	<u>13,625</u>
Net Cash Provided by Operating Activities	<u>949,214</u>	<u>491,827</u>

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL,
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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

16. Related Party Information

- (a) The names or persons who formed part of the Committee of Management at any time during the year were:-

<u>President</u>	<u>Vice-President</u>
N. Ottobre	T. Smart
<u>Trustee</u>	<u>Trustee</u>
C. Delidakis	R. Vaughan
<u>Secretary</u>	<u>Assistant Secretary</u>
E. Setches	A. Murphy
<u>Committee of Management</u>	
I. Marris	B. Rendina
S. Bamford	C. Misfud
D. Saunders	M. Robbins
N. McCubbin	

- (b) Amounts received or due and receivable (i.e. wages paid to E Setches, A Murphy, R Vaughan, and committee fees paid) by the Union members of the Committee of Management were \$294,127 (2008: \$291,746).
- (c) Amounts paid on behalf of E Setches, A Murphy and R Vaughan to the Building Union Superannuation Scheme in respect to the retirement of Committee of Management members \$58,077 (2008: \$56,200).
- (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 with Federal Office, Branches and Related Entity

<u>Per Capita Payment</u>	<u>2009</u>	<u>2008</u>
	\$	\$
During the year, the Victorian Branch of the Union paid to the Federal Office of the Union a per capita payment calculated in accordance with the rules.	<u>305,195</u>	<u>255,270</u>
<u>Amount receivable – Federal Office & other branches</u>		
Tasmania	-	-
Canberra	<u>45,711</u>	<u>26,120</u>
<u>Rent receivable – Related Entity</u>		
Plumbing Joint Training Fund Limited	<u>173,345</u>	<u>-</u>

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

17. Commitments

Capital Expenditure commitments ===== =====

18. Contingent Liability

There was no contingent liability at 31 March 2009 (2008: Nil).

19. Segment Reporting

The Union provides services to members employed in executing plumbing, gas fitting, pipe fittings and domestic engineering works in the state of Victoria.

20. Union's Details

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

21. Financial Instruments

(a) Financial Risk Management

The entity's financial instruments consist of deposits with banks, bank bills and securities, short-term investments, accounts receivable and payable.

The entity does not have any derivative instruments at 31 March 2009.

The purpose of the financial instruments is to raise finance for the operations of the entity.

i) Treasury Risk Management

The Committee of Management meets on a regular basis to analyse currency and interest rate exposure and to evaluate treasury management strategies in the context of the most recent economic conditions and forecasts.

ii) Financial Risks

The main risks the entity is exposed to through its financial instruments are liquidity risk and credit risk. The entity is not exposed to interest rate risk arising from debts.

Foreign Currency

The entity is not exposed to fluctuations in foreign currency.

Liquidity Risk

The entity manages liquidity risk by monitoring forecast cash flows and ensuring that adequate unutilised borrowing facilities are maintained.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009

21. **Financial Instruments (cont'd)**

Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets, is the carrying amount, net of provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements.

The entity has a material credit risk exposure amounting to \$163,799 (2008 - \$148,959) to a group of debtors under financial instruments entered into by the entity.

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FOR THE YEAR ENDED 31 MARCH 2009

21. Financial Instruments (Cont'd)

(b) Financial Instrument Composition and Maturity Analysis

The Entity'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		Fixed Interest Rate maturing in: 1 year or less		Fixed Interest Rate maturing in 2 year or more		Non-Interest Bearing		Total Carrying Amount as per Statement of Financial Position		Weighted Average Effective Interest Rate	
	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	%	%
(i) <u>Financial Assets</u>												
Cash and Cash Equivalents	886,136	2,355,136	-	-	-	-	3,320	3,220	889,456	2,358,456	1.85%	6.07%
Receivables	-	-	-	-	-	-	249,025	250,222	249,025	250,222	-	-
Other Financial Assets	-	-	3,869,773	2,966,077	-	1,702,433	-	-	3,869,773	4,668,510	3.74%	6.84%
Total	886,136	2,355,136	3,869,773	2,966,077	-	1,702,433	242,345	253,442	5,008,254	7,277,188		
(ii) <u>Financial Liabilities</u>												
Payables	-	-	-	-	-	-	214,870	2,446,847	214,870	2,446,847	N/A	N/A
Non Interest Bearing Liabilities	-	-	-	-	-	-	687,055	622,430	687,055	622,430	-	-
Total	-	-	-	-	-	-	901,925	3,069,277	901,925	3,069,277		
Net Financial Assets/ (Liabilities)	886,136	2,355,136	3,869,773	2,966,077	-	1,702,433	(695,580)	(2,815,835)	4,106,329	4,207,911		

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

21 Financial Instruments (Cont'd)

(c) Net Fair Values

The net fair value of the investments in commercial bills/securities and deposits at 31 March 2009 is estimated at \$3,761,414 (carrying amount \$3,869,773). The net fair values of the Union's other 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.

(d) Sensitivity Analysis

Interest rate risk

The entity has performed a sensitivity analysis relating to its exposure to interest rate risk at balance date. This sensitivity analysis demonstrates the effect on the current year results and equity which could result from a change in this risk.

Interest rate risk sensitivity analysis

At 31 March 2009, the effect on profit and equity as a result of changes in the interest rate, with all other variables remaining constant, would be as follows:

		<u>2009</u> \$	<u>2008</u> \$
Change in profit			
Increase in interest rate by 2%		95,118	140,472
Decrease in interest rate by 2%		(95,118)	(140,472)
Change in equity			
Increase in interest rate by 2%		95,118	140,472
Decrease in interest rate by 2%		(95,118)	(140,472)

INDEPENDENT AUDIT REPORT

To The Members of Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia Plumbing Division – Victorian 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 - Victorian Branch for the year ended 31 March 2009 and is set out on pages 2 to 26.

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 Victorian 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 – Victorian Branch**

Concise Financial Report

**For The Year Ended
31 March 2009**

COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
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OPERATING REPORT
For the year ended 31 March 2009

Principal activities

The principal activities of the CEPU Victorian Branch during the financial year were 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 \$345,751 (2008: \$148,955).

Significant Changes in the State of Affairs

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

Resignation of Members

As per section 174 of the Workplace Relations Act 1996, a member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation.

Number of Members

As at 31 March 2009, the number of members of the organisation recorded in the register of members was 7,541 (2008: 7,373).

Number of Employees

As at 31 March 2009, the number of full time equivalent employees was 22 (2008: 23).

Committee of Management

The Committee of Management current members are as follows:


N Ottobre	E Setches	T Smart	Vaughan
A Murphy	C Delidakis	N Spencer <i>ll</i>	M Robbins
C Mifsud	B Rendina	I Marris	S Bamford
D Sanders	N McCubbin <i>ll</i>		

Future Developments

In the opinion of the Committee of Management, there is not likely to be any future development that will materially affect the Union's operations in subsequent years.

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


.....
Con Delidakis


.....
R Vaughan

Dated this 8 day of September, 2009

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
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COMMITTEE OF MANAGEMENT STATEMENT

The Committee of Management of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia, Plumbing Division – Victorian 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 - VICTORIAN BRANCH**

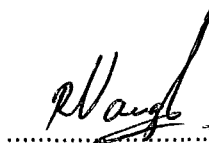
- (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursed of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker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



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R Vaughan

Dated this 8 day of September, 2009

**COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION,
POSTAL, PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION - VICTORIAN BRANCH
INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
Revenue		
Contributions	3,051,957	2,552,700
Enrolment Fees	52,409	27,000
Rental Income from Investment Property	173,345	-
Director's Fees	58,689	47,258
Sundry Income	125,217	84,743
Administration Costs Recovered - Investment Property	31,195	-
Worksafe & Aboriginal Grants Income	357,680	191,011
Costs Recovered from Training , Education Centres & Others	<u>339,761</u>	<u>380,284</u>
Total Revenue	<u>4,190,253</u>	<u>3,282,996</u>
Expenses		
Affiliations and donations	82,613	199,291
Administrative Services		
Advertising	19,366	17,648
Audit Fee	9,450	8,700
Accounting Fee	6,600	6,050
Bank & other Finance Charges	21,062	17,476
Cleaning & Security Services	9,817	7,249
Committee Fees	18,363	9,950
Computer Programming Expenses	35,751	31,035
Delegates Fees	-	3,408
Depreciation	115,543	122,279
Fringe Benefits Tax	24,325	16,550
Interest Paid	920	-
Insurance	72,549	51,136
Land Tax	9,067	41,546
Legal & Professional Fees	137,310	74,937
Electricity	8,344	5,985
Repairs & Maintenance	13,933	27,626
Motor Vehicles Expenses	81,600	73,629
Entertainment Expenses	1,301	-
Payroll Tax	116,528	89,901
Postage	44,611	51,701
Printing & Stationery	140,253	119,531
Provision for Annual Leave	657	12,570
Provision for Long Service Leave & Retiring Allowance	180,848	169,743
Rates	23,253	13,831
Rent	5,824	5,426
Salaries & Wages	1,879,471	1,459,342
Commission	1,602	7,677
Sundries	85,867	55,846
Superannuation	306,970	244,800

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

**INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2009**

	Note	<u>2009</u>	<u>2008</u>
		\$	\$
Administrative Services (cont'd)			
Telephone & Internet Services		72,574	59,118
Portable Sick Leave Scheme contributions		-	2,104
Loss on disposals and scrapping of fixed assets		4,125	2,560
Recruitment & Temporary Staff		-	340
Travel & Accommodation		36,981	40,809
Fines & Toll		4,657	1,947
Fitness and Clothing Allowances		10,827	10,823
Other allowances		74,481	67,590
Debt Collection Expenses		1,105	27,135
Provision for Impairment Loss of Receivables		-	150,388
Staff Amenities & Miscellaneous Expenses		13,762	22,358
Provision for Amortisation - Investments		3,049	3,897
Worksafe Expenses		<u>2,318</u>	<u>2,542</u>
		3,677,677	3,336,474
Per Capita Payment to Head Office		<u>305,195</u>	<u>255,270</u>
Total Expenses		<u>3,982,872</u>	<u>3,591,744</u>
Profit/(Loss) for Year		207,381	(308,748)
Fair Value Adjustments for Investment Property		<u>(214,551)</u>	<u>-</u>
Net Loss available for appropriation between General and Incidental Fund		(7,170)	(308,748)
Net Revenue from other Funds		<u>352,921</u>	<u>457,703</u>
Net Profit for Year		<u><u>345,751</u></u>	<u><u>148,955</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 - VICTORIAN BRANCH**

**BALANCE SHEET
AS AT 31 MARCH 2009**

	Note	<u>2009</u> \$	<u>2008</u> \$
Current Assets			
Cash and Cash Equivalents		889,356	2,358,456
Receivables		284,860	461,713
Inventory		42,237	30,489
Other Financial Assets		3,869,773	2,966,077
Other		<u>37,488</u>	<u>35,287</u>
Total Current Assets		<u>5,123,714</u>	<u>5,852,022</u>
Non Current Assets			
Other Financial Assets		-	1,702,433
Property, Plant & Equipment		3,164,728	4,588,615
Investment Property		<u>2,105,000</u>	<u>-</u>
Total Non Current Assets		<u>5,269,728</u>	<u>6,291,048</u>
Total Assets		<u>10,393,442</u>	<u>12,143,070</u>
Current Liabilities			
Payables		214,870	2,446,847
Non Interest Bearing Liabilities		687,055	622,430
Provisions		<u>856,578</u>	<u>704,588</u>
Total Current Liabilities		<u>1,758,503</u>	<u>3,773,865</u>
Non Current Liabilities			
Provisions		<u>23,953</u>	<u>103,970</u>
Total Non Current Liabilities		<u>23,953</u>	<u>103,970</u>
Total Liabilities		<u>1,782,456</u>	<u>3,877,835</u>
Net Assets		<u>\$ 8,610,986</u>	<u>\$ 8,265,235</u>
EQUITY			
Defence Fund		2,510,771	2,366,733
General Fund		1,785,263	1,639,587
Incidental Fund		1,040,228	992,724
Special Purpose Fund		1,516,872	1,508,339
Asset Revaluation Reserves		<u>1,757,852</u>	<u>1,757,852</u>
Total Equity		<u>\$ 8,610,986</u>	<u>\$ 8,265,235</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 - VICTORIAN 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	-	-
Net Profit for the Year	<u>345,751</u>	<u>148,955</u>
Total Recognised Income and Expense for the Year	<u>345,751</u>	<u>148,955</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 - VICTORIAN BRANCH**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2009**

	<u>2009</u>	<u>2008</u>
	Inflows/ (Outflows)	Inflows/ (Outflows)
	\$	\$
Cashflows from Operating Activities		
Contributions and enrolment fees from Members	3,521,768	2,907,513
Interest Received	430,182	486,890
Grants Received	357,680	237,475
Levies Received	65,562	40,173
Other Income	125,217	84,743
Director's Fees	58,689	47,258
Rent Received - Investment Property	233,182	-
Payments to Suppliers & Employees	(3,773,719)	(3,300,468)
Amounts recharged and recouped	277,242	283,686
Interest Paid	(920)	-
Levies remitted to Federal Office	(40,474)	(40,173)
Per Capita to Federal Office	<u>(305,195)</u>	<u>(255,270)</u>
Net Cash Provided by Operating Activities	<u>949,214</u>	<u>491,827</u>
Cashflows from Investing Activities		
Payment for Plant & Equipment	(952,699)	(248,421)
Proceeds from Sale of Plant & Equipment	1,819	5,455
Payment for Investment Property	(2,327,748)	-
Redemption of Investments	1,000,000	1,092,643
Payment for Investments	<u>(204,310)</u>	<u>-</u>
Net Cash Used in Investing Activities	<u>(2,482,938)</u>	<u>849,677</u>
Cashflows from Financing Activities		
Repayments by/(to) Federal & other branches	<u>64,624</u>	<u>(24,017)</u>
Net Cash Provided by/(Used) in Financing Activities	<u>64,624</u>	<u>(24,017)</u>
Net Increase in Cash and Cash Equivalents	(1,469,100)	1,317,487
Cash and Cash Equivalents at Beginning of Year	<u>2,358,456</u>	<u>1,040,969</u>
Cash and Cash Equivalents at End of Year	<u>\$ 889,356</u>	<u>\$ 2,358,456</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 - VICTORIAN BRANCH**

Notes to the Concise Financial Report

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 - Victorian Branch) as the full financial report.

Discussion and Analysis of Financial Statements

Income Statement

Revenue from ordinary activities increased by \$907,257 to \$4,190,253 compared to 2008. Increase in revenue this financial year is due to an increase of \$524,666 in contributions and enrolment fees, \$173,345 in rental income from investment property, \$40,474 in sundry revenue and grants received in respect of Worksafe Initiative and Aboriginal projects \$166,669.

The net profit for the year was \$345,751 compared with a net profit of \$148,955 in 2008 and comprised of the profit on ordinary activities of \$207,381 compared with with a loss of \$308,748 in 2008, a downward adjustment to the fair value of the investment property of \$214,551 in the current year and net revenue from other funds of the Union of \$352,921, a decrease of \$104,782 over prior year. Net revenue from other funds included investment income and bank interest of \$395,108 (2008: \$473,265).

Balance sheet

Changes in the Composition of Assets and Liabilities

Total assets of the branch decreased by \$1,749,628 for the financial year. Cash and Cash Equivalents and Other Financial Assets decreased by \$2,267,837 to finance the purchase of the investment property and capital expenditure. Property, plant and equipment has decreased due to reclassification of property to investment property.

Total liabilities have decreased by \$2,095,379, due primarily to the settlement of the purchase of investment property.

Statement of Recognised Income and Expense

The movement in the statement of recognised income and expense comprised of the net profit of \$345,751 (2008: \$148,955) realised during the financial year.

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

Cash Flow Statement

Cash flows from operating activities have increased by \$457,387 to \$949,214 from \$491,827 in 2008. The branch net cash outflows from investing activities included capital expenditure of \$952,699 and investment property of \$2,327,748; an increase of \$3,032,026 over prior year, and a net investment of term deposits of \$296,953. The balance of cash and cash equivalents at the end of the year has decreased by \$1,469,100.

Recovery of Wages Activity

During the year the branch did not received any recovery of wages from employers. No payment recovered wages was made to relevant workers.

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 - Victorian 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 - Victorian 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 *16/4/2009* 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.

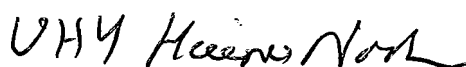
When this audit report is included on a document containing the Committee of Managements' report, our procedures include reading the Committee of Management report to determine whether it contains any material inconsistencies with the financial report.

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 - Victorian Branch for the year ended 31 March 2009 complies with Australian Accounting Standard AASB1039: Concise Financial Reports.



UHY Haines Norton
Chartered Accountants



R.H. Hutton
Registered Company Auditor

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



Australian Government
Australian Industrial Registry

16 April 2009

Mr Tony Murphy
Assistant Secretary
CEPU - Plumbing Division, Victorian Divisional Branch
52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Mr Murphy

**Lodgement of Financial Documents for year ended 31 March 2009 [FR2009/210]
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 Victorian 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. 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.

Yours sincerely,



Steve Teece
Statutory Services Branch

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.
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(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	/ /
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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.	/ /
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(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	/ /
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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.