



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/650 -[128V-PWA]

Mr Michael Mitchell
Branch Secretary
Western Australian Divisional Branch
Plumbing Division
CEPU
P O Box 359
MT HAWTHORN WA 6016

Dear Mr Mitchell

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

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 31 March, 2002.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now. Therefore, I request your written advice **by 18 February, 2003** as to when each of the following steps is expected to be completed:-

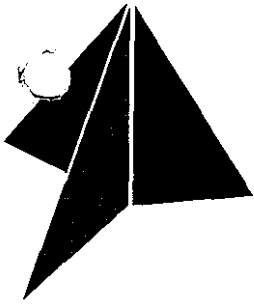
1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote: **FR2002/650.**

Yours sincerely

Belinda Penna

Belinda Penna
E-mail: belinda.penna@air.gov.au
28 January, 2003



CEPU PLUMBING DIVISION

**WESTERN
AUSTRALIA
BRANCH**

ABN 33 140 138 596

MIKE MITCHELL

Branch Secretary

Mob 041 990 6802

PO Box 359

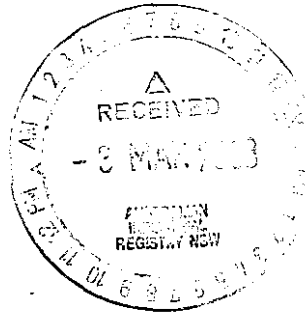
Mt. Hawthorn 6915

401-403 Oxford St

Mt. Hawthorn WA 6016

Phone: 08 9444 3955

Fax: 08 9444 2711



Your Ref: **FR2002/650-(128V-PWA)**

27th February 2003

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

ATTN: **Belinda Penna**

Dear Belinda,

Further to your correspondence dated 28th January 2003, please find enclosed a Statutory Declaration bearing the Secretary's Certificate accompanied by the Financial Statements for the financial year ending 31st March 2002.

If you have queries regarding these documents please contact Jean Graham before the 13th March 2003.

Yours faithfully

MICHAEL MITCHELL
STATE SECRETARY.



STATUTORY DECLARATION

(1) Here insert name, address and occupation of person making the declaration.

I, (1) Michael Ian Mitchell, 401 Oxford Street, MOUNT HAWTHORN of Western Australia, State Secretary.

(2) Here insert matter declared to. Where the matter is long, add the words "as follows—" and then set the matter out in numbered paragraphs.


(2) do solemnly and sincerely declare

SECRETARY'S CERTIFICATE

That the enclosed copies of the Auditor's Report, accounts and statements of the Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia, Plumbing Division Western Australian Branch for the year ended 31st March 2002 are copies of the documents that were supplied to the meeting of the committee of management on 18th September 2002 and were subsequently presented to the general meeting of members held on 26th September 2002

And I make this solemn declaration by virtue of the *Statutory Declarations Act 1959*, and subject to the penalties provided by that Act for the making of false statements in statutory declarations, conscientiously believing the statements contained in this declaration to be true in every particular.

(3) Signature of person making the declaration.

(3) 

Declared at MOUNT HAWTHORN the TWENTY SEVENTH day of FEBRUARY 2003.

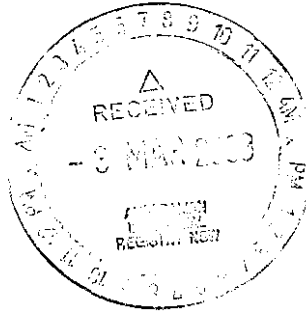
Before me .

(4) Signature of person before whom the declaration is made.

(4) 

(5) Here insert title of person before whom the declaration is made.

(5) CPEU STATE SECRETARY



**THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC,
ENERGY, INFORMATION, POSTAL, PLUMBING
& ALLIED SERVICES UNION
OF AUSTRALIA**

PLUMBING DIVISION

(WESTERN AUSTRALIAN BRANCH)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2002

**THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION
(WESTERN AUSTRALIAN BRANCH)**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2002

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**THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION
(WESTERN AUSTRALIAN BRANCH)**

COMMITTEE OF MANAGEMENT CERTIFICATE

We, Alexander Dodd and James Gates Nisbet, being two members of the State Management Committee of The Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union Plumbing Division (Western Australian Branch), do state on behalf of the State Management Committee and in accordance with the resolution passed by the State Management Committee, that;

- (i) In the opinion of the State Management Committee, the attached accounts show a true and fair view of the financial affairs of the Union as at 31 March 2002 subject to the matters set out in the report of the auditors.
- (ii) In the opinion of the State Management Committee, meetings of the State Management Committee were held during the year ended 31 March 2002, in accordance with the rules of the Union.
- (iii) To the knowledge of any members of the State Management Committee, there have been no instances where records of the Union or other documents (not being documents containing information made available to a member of the Union under sub-section 274 (2) of the Workplace Relations Act 1996), or copies of those records or documents, or copies of the rules of the Union, have not been furnished, or made available to members in accordance with the requirements of the Industrial Relations Act 1988, the Regulations thereto, or the rules of the Union;
- (iv) The branch has complied with sub-sections 279 (1) and (6) of the act in relation to the financial accounts in respect of the year ended 31 March 2001 and the Auditors' Report thereon.

SIGNED: 
ALEXANDER DODD

SIGNED 
JAMES GATES NISBET

Dated this 18th day of SEPTEMBER 2002

**THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION
(WESTERN AUSTRALIAN BRANCH)**

ACCOUNTING OFFICER'S CERTIFICATE

I, Michael Mitchell, being the Officer responsible for keeping the accounting records of The Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union Plumbing Division (Western Australian Branch), certify that as at 31 March 2002, the number of members of this Branch was 578.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Branch as at 31 March 2002.
- (ii) a record has been kept of all monies paid by, or collected from members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (v) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation;
- (vi) the register of members of the organisation was maintained in accordance with the Act.

SIGNED


MICHAEL MITCHELL

Dated this *18th* day of *September* 2002

**INDEPENDENT AUDITOR REPORT TO THE MEMBERS OF
THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION
OF AUSTRALIA
PLUMBING DIVISION
(WESTERN AUSTRALIAN BRANCH)**

Chartered
Accountants

**BUTLER
SETTINERI**

Scope

We have audited the financial report, being a special purpose financial report, of The Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union Plumbing Division (Western Australian Branch) for the financial year ended 31 March 2002 as set out on pages 5 to 13. The Union's Committee of Management is responsible for the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements which form part of the financial report are appropriate to the requirements of the members of the Union. We have conducted an independent audit of this financial report in order to express an opinion on it to the members of the Union. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members of the Union.

The financial report has been prepared for the purpose of fulfilling the reporting requirements of the Union. We disclaim any assumption of responsibility for any reliance placed on this report or on the financial report to which it relates to any person other than the members of the Union, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies described in Note 1 so as to present a view which is consistent with our understanding of the Union's financial position, and performance as represented by the results of its operations and its cash flows. These policies do not require the application of all Australian Accounting Standards and other mandatory professional reporting requirements in Australia.

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

Level 1
Construction House
35-37 Havelack Street
West Perth 6005

**Locked Bag 18
West Perth 6872
Western Australia**

Phone: **(08) 9426 4444**
Fax: **(08) 9321 5215**
Email: mail@butlersettineri.com.au

Partners:
Colin Butler
FCA
Paul Chabrel
CA
Joseph Gangemi
CA CD
Ron Louis
JP FCA
Pasquale Settineri
CA

**INDEPENDENT AUDITOR REPORT TO THE MEMBERS OF THE COMMUNICATIONS,
ELECTRICAL, ELECTRONIC, ENERGY, INFORMATION, POSTAL, PLUMBING &
ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION
(WESTERN AUSTRALIAN BRANCH)**

Audit Opinion

In our opinion, the financial report presents fairly in accordance with the accounting policies described at Note 1 to the financial statements and the requirements of Section 276(4) of the Workplace Relations Act 1996 the financial position of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union Plumbing Division (Western Australian Branch) as at 31 March 2002 and the results of its operations and its cash flows for the year then ended.

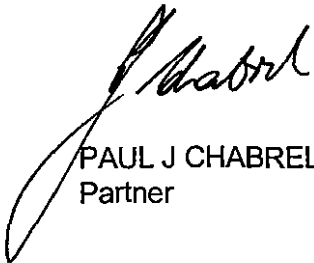
Inherent Uncertainty Regarding Going Concern

Without qualification to the opinion expressed above, attention is drawn to the following matter.

At 31 March 2002 the organisation had net liabilities of \$179,786 (2001: \$192,929). There is significant uncertainty whether the organisation is able to continue for the foreseeable future as a going concern. Notwithstanding this uncertainty, in our opinion it is still appropriate for the financial statements to be prepared on the going concern basis provided the Federal Office continues to financially support the West Australian Branch.



BUTLER SETTINERI
Chartered Accountants



PAUL J CHABREL
Partner

Perth

Dated this *18th* day of *September* 2002

**THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION
(WESTERN AUSTRALIAN BRANCH)**

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 31 MARCH 2002

	2002	2001
	\$	\$
INCOME		
Membership income		
Contribution by Members - Federal	136,986	119,211
- State	36,125	31,632
Fees, levies and compensation	<u>12,735</u>	<u>11,179</u>
Total membership income	<u>185,846</u>	<u>162,022</u>
Other income		
Bank interest	30	585
Miscellaneous income	1,631	1,224
Director's fees	4,980	4,965
Federal Office grant	<u>-</u>	<u>3,926</u>
Total other income	<u>6,641</u>	<u>10,700</u>
TOTAL INCOME	<u>192,487</u>	<u>172,722</u>
EXPENSES		
Advertising	2	75
Affiliation dues - A.L.P.	725	1,450
- T.L.C.	1,449	2,002
- Federal Office	17,246	27,614
- National Fund	568	329
- Shoprite	600	600
Audit and accounting fees	7,215	6,695
Bank charges	2,000	1,684
Computer operating expenses	-	202
Commission	291	-
Contractor – Industrial officer	6,771	-
Depreciation – office equipment	1,217	2,958
Delegates' meeting expenses	520	1,524
Donations	100	-
Fringe benefits tax	414	2,559
Insurance	2,774	3,146
Loss on disposal of fixed assets	3,859	17,615
Motor vehicle expenses - running costs, fuel & oil	7,402	15,311
- depreciation	4,954	4,501
- lease charges	1,937	1,136
- car hire	3,225	-
Petty cash expenditure	1,012	650

The accompanying notes form part of these financial statements.

**THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION
(WESTERN AUSTRALIAN BRANCH)**

STATEMENT OF FINANCIAL PERFORMANCE (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2002

	2002	2001
	\$	\$
EXPENSES (CONTINUED)		
Function expenses	-	858
Postage	1,869	1,500
Printing and stationery	1,124	2,007
Rent, rates and electricity	4,762	4,518
Repairs and maintenance	656	
Staff amenities and training	479	1,018
Superannuation	6,216	9,552
Telephone	11,702	10,909
Wages	88,255	127,865
	<hr/>	<hr/>
TOTAL EXPENDITURE	179,344	248,278
OPERATING SURPLUS (DEFICIT) FOR THE YEAR	13,143	(75,556)
Deficiency in Union funds at the beginning of the year	(192,929)	(117,373)
	<hr/>	<hr/>
TOTAL DEFICIENCY IN UNION FUNDS	(179,786)	(192,929)
	<hr/>	<hr/>

The accompanying notes form part of these financial statements.

**THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION
(WESTERN AUSTRALIAN BRANCH)**

**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2002**

	Note	2002 \$	2001 \$
CURRENT ASSETS			
Cash	6(a)	50,048	7,457
Sundry debtors		1,669	123
Prepaid expenses		<u>1,612</u>	<u>2,047</u>
TOTAL CURRENT ASSETS		<u>53,329</u>	<u>9,627</u>
NON-CURRENT ASSETS			
Plant and equipment	3	26,005	37,397
Investments – Shoprite		<u>500</u>	<u>500</u>
TOTAL NON-CURRENT ASSETS		<u>26,505</u>	<u>37,897</u>
TOTAL ASSETS		<u>79,834</u>	<u>47,524</u>
CURRENT LIABILITIES			
Provisions	4	27,369	16,828
Lease liability		3,293	2,973
Sundry creditors		<u>15,867</u>	<u>15,805</u>
TOTAL CURRENT LIABILITIES		<u>46,529</u>	<u>35,606</u>
NON-CURRENT LIABILITIES			
Lease liability		13,953	17,242
Loans-Federal office	5	<u>199,138</u>	<u>187,605</u>
TOTAL NON-CURRENT LIABILITIES		<u>213,091</u>	<u>204,847</u>
TOTAL LIABILITIES		<u>259,620</u>	<u>240,453</u>
NET DEFICIENCY		<u>(179,786)</u>	<u>(192,929)</u>
UNION FUNDS			
Deficiency in Union funds at the beginning of the year		(192,929)	(117,373)
Net surplus (deficit) for the year		<u>13,143</u>	<u>(75,556)</u>
TOTAL DEFICIENCY IN UNION FUNDS		<u>(179,786)</u>	<u>(192,929)</u>

The accompanying notes form part of these financial statements.

**THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION
(WESTERN AUSTRALIAN BRANCH)**

**CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2002**

	Note	2002 \$	2001 \$
Cash flows from operating activities			
Contributions and levies received		185,847	162,022
Interest received		30	585
Other income received		5,064	10,407
Payments to employees		(90,703)	(133,069)
Payments for affiliation dues		(3,051)	(4,381)
Payments for office administration expenses		(37,836)	(58,198)
Payment for legal and professional services		<u>(7,215)</u>	<u>(6,695)</u>
Net cash provided by operating activities	6(b)	<u>52,136</u>	<u>(29,329)</u>
Cash flows from investing activities			
Proceeds on disposal of fixed assets		1,362	1,500
Payments for the acquisition of fixed assets		<u>-</u>	<u>(22,000)</u>
Net cash provided by investing activities		<u>1,362</u>	<u>(20,500)</u>
Cash flows from financing activities			
Proceeds from borrowings		-	45,840
Repayment of borrowings		<u>(10,907)</u>	<u>(10,420)</u>
Net cash used in financing activities		<u>(10,907)</u>	<u>35,420</u>
Net increase (decrease) in cash held		42,591	(14,409)
Cash at the beginning of the financial year		<u>7,457</u>	<u>21,866</u>
Cash at the end of the financial year		<u>50,048</u>	<u>7,457</u>

The accompanying notes form part of these financial statements.

**THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION
(WESTERN AUSTRALIAN BRANCH)**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2002**

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the reporting requirements of the Union. The Union's Committee of Management has determined that the Union is not a reporting entity.

The financial report has been prepared in accordance with the requirements of Section 276(4) of the Workplace Relations Act 1996 and the following Australian Accounting Standards:

AAS 1	Statement of Financial Performance
AAS 4	Depreciation
AAS 5	Materiality
AAS 6	Accounting Policies
AAS 8	Events Occurring After Reporting Date

No other applicable Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous year unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Income tax

The Union is exempt from income tax under s50-15 of the Income Tax Assessment Act 1997.

(b) Plant and equipment

Each class of plant and equipment are carried at cost or fair value less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the Union commencing from the time the asset is held ready for use.

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

- Office equipment 10.0%
- Motor vehicles 22.5%

**THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION
(WESTERN AUSTRALIAN BRANCH)**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2002**

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(c) Employee entitlements

Provision is made for the Union's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements have been measured at their nominal amount. Sick pay is cumulative for Union officials, but is contingent upon sickness occurring during employment. No provision has been made for sick leave.

(d) Contribution arrears

The accounts have been prepared to exclude arrears of members' contributions from the Statement of Financial Performance and Statement of Financial Position. Members' dues accrued but unpaid at balance date will be treated as income of the year in which they are received. Members' contributions are based on the federally recommended rate (based on wage rate contained in a specified federal award) plus an additional state charge.

NOTE 2 NOTICE REQUIRED UNDER WORKPLACE RELATIONS ACT SECTION 274 (1) & (2)

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of subsections (1) and (2) of section 274 which read as follows:

(1) An organisation shall, on the application of a member of the organisation, or of the Registrar, made as prescribed make available to the member or to the Registrar, as the case may be, in such manner and within such time as is prescribed, such information concerning the organisation, being information of a prescribed kind, as is requested in the application. PENALTY \$1,000.

(2) The Registrar shall not make an application under subsection (1) except at the request of a member of the organisation concerned, and the Registrar when he receives information as a result of an application made at the request of such a member, shall furnish that information to that member.

**THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION
(WESTERN AUSTRALIAN BRANCH)**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2001 (cont'd)**

	2002	2001
	\$	\$
NOTE 3 PLANT AND EQUIPMENT		
Office equipment at cost	22,552	22,552
Accumulated depreciation	<u>(11,635)</u>	<u>(10,418)</u>
	<u>10,917</u>	<u>12,134</u>
Motor vehicles at cost	22,000	44,102
Accumulated depreciation	<u>(6,912)</u>	<u>(18,839)</u>
	<u>15,088</u>	<u>25,263</u>
	 <u>26,005</u>	 <u>37,397</u>
NOTE 4 PROVISIONS		
Provision for annual leave	7,966	5,416
Provision for long service leave	6,353	3,512
Provision for redundancy	<u>13,050</u>	<u>7,900</u>
	 <u>27,369</u>	 <u>16,828</u>

NOTE 5 LOAN TO THE FEDERAL OFFICE

The accrued liability of \$199,138 due to the Federal Office, represents a loan that may be called up whether partly or wholly by and at the discretion of the Federal Office. The liability has accumulated from accrued annual capitation/affiliation dues and levies outstanding as well as advances to fund State office employee terminations.

The Federal Office has committed not to call the loan up within the next twelve months, given monthly repayments of \$500 continue to be made.

**THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA
PLUMBING DIVISION
(WESTERN AUSTRALIAN BRANCH)**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2001 (cont'd)**

NOTE 6 NOTES TO THE STATEMENTS OF CASH FLOWS

a) Reconciliation of cash

For the purposes of this statement of cash flows, cash comprises cash on hand and in the bank net of outstanding overdrafts.

Cash at the end of the financial period as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

	2002	2001
	\$	\$
Cash on hand	200	200
General bank account	26,503	2,002
Incidental account	202	203
Motor vehicle replacement account	32	31
Staff leave entitlements account	16,171	918
GST account	<u>6,940</u>	<u>4,103</u>
	<u>50,048</u>	<u>7,457</u>

(b) Reconciliation of net cash provided by operating activities to operating loss

Operating surplus (deficit) for the year	13,143	(75,556)
Non-cash flows in operating loss:		
Depreciation	6,171	7,459
Loss on disposal of fixed assets	3,859	17,615
Lease charges	1,937	1,135
Changes in assets and liabilities:		
(Increase)/Decrease in sundry debtors	(1,546)	292
(Increase)/Decrease in pre-paid expenses	435	(485)
Increase/(Decrease) in provisions	10,541	(5,204)
Increase/(Decrease) in creditors	63	(2,199)
Increase in the loan from Federal Office	<u>17,533</u>	<u>27,614</u>
Net cash provided by (used in) operating activities	<u>52,136</u>	<u>(29,329)</u>

**THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,
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PLUMBING DIVISION
(WESTERN AUSTRALIAN BRANCH)**

**WAGE RECOUPMENT TRUST ACCOUNT
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2002**

	2002 \$	2001 \$
INCOME		
Trust receipts	-	-
Interest received	9	25
	9	25
EXPENSES		
Bank fees	-	-
Trust payments, wages recovered and administration charges	-	-
	-	-
EXCESS OF INCOME OVER EXPENSES	9	25

**STATEMENT OF FINANCIAL PERFORMANCE
AS AT 31 MARCH 2002**

	2002 \$	2001 \$
ASSETS		
Cash at Bank 01/04/2000	5,671	5,646
Add: Excess of income over expenses	9	25
	5,680	5,671
LIABILITIES		
Unclaimed wages and administrative expense reimbursement	5,680	5,671
NET TRUST ASSETS	NIL	NIL



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Michael Mitchell
Branch Secretary, Western Australian Branch
Plumbing Division
CEPU
PO Box 359
MOUNT HAWTHORN WA 6016

Dear Sir

Re: Financial Statements for CEPU - Plumbing Division - Western Australian Branch for the year ended 31 March 2002 (FR2002/650)

I refer to the above financial statements, which were lodged in the Registry on 3 March 2003.

The documents contain nearly all the information that is required under the *Workplace Relations Act 1996*. However, one crucial issue appears to be the subject of confusion. Section 279(6) of the Act requires that two events must occur at least eight days apart in the following order:- first, the members of the Branch - as opposed to the members of a committee of management - must be supplied with a copy of the statements, and second, the documents must be presented to a meeting before they are sent off for lodgement in the Registry.

In your Secretary's certificate you state that the documents were "*supplied to a meeting of the committee of management on 18th September 2002 and were subsequently presented to the general meeting of members held on 26th September 2002*". Therefore I take it that the first time the members of the Branch - as opposed to the members of the committee of management - had access to (were supplied with) the financial statements was at the general meeting on the 26th September. If this is the case, then technically, the documents should not have been "presented" (adopted) until at a subsequent meeting at least eight days later.

The Registry will file the documents as they are. However, the requirement to observe the correct sequence of meetings and supply to members is central to the legislation and the issues of accountability and democracy receive even greater emphasis in the new legislation which will apply to your future financial reporting. For strict conformity to the Act you should arrange to formally "re-present" the statements to your next meeting of the committee of management.

Yours sincerely,

Stephen Kellett
NSW Statutory Services Branch

01 April 2003