



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/52-[128V-PWA]

Mr M Mitchell  
Branch Secretary  
Western Australian Divisional Branch  
Plumbing Division  
CEPU  
PO Box 359  
MT HAWTHORN WA 6016

Dear Mr Mitchell

**Re: CEPU - Plumbing Division, Western Australian Divisional Branch  
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 March, 2003.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna  
E-mail: belinda.penna@air.gov.au

1 April 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/52 -[128V-PWA]

Mr Michael Mitchell  
Branch Secretary  
CEPU - Plumbing Division  
Western Australian Divisional Branch  
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, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations* Schedule (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 March, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

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.

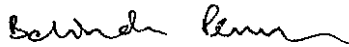
Therefore, I request your written advice *by 30 January, 2004* as to when each of the following steps is expected to be completed:-

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*)

- 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: **FR2003/52.**

Yours sincerely



Belinda Penna

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

13 January, 2004



**Australian Government**  
**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  
CEPU Plumbing Division  
WA Divisional Branch  
24/257 Balcatta Road  
BALCATTWA WA 6021

Dear Mr Mitchell

**Re: Outstanding Lodgement of Financial Documents for the CEPU Plumbing Division  
Western Australian Divisional Branch for the year ending 31 March 2003 (FR2003/52)**

I refer to the Registry's letter of 13 January 2004 seeking information on your organisation's compliance with its financial reporting obligations under the Workplace Relations Act. I enclose a copy of the letter to which no reply has yet been received.

The Registry has recently been in contact with your office to ascertain progress of this matter but no further information has been forthcoming.

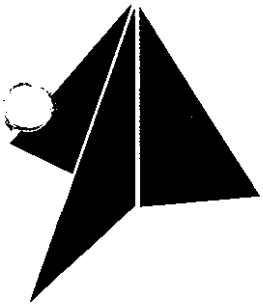
Lodgement of your organisation's financial documents is substantially overdue. I would appreciate your urgent advice on this matter, particularly how far your organisation has advanced in the steps outlined in the letter of 13 January. Please contact me on (02) 8374 6666 at your earliest convenience.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Peter McKerrow', with a long horizontal stroke extending to the right.

Peter McKerrow  
Assistant Manager, NSW Registry

30 July 2004



# CEPU PLUMBING DIVISION

## WESTERN AUSTRALIA BRANCH

ABN 33 140 138 596

**MIKE MITCHELL**

Branch Secretary

Mob 041 990 6802

PO Box 689

Balcatta WA 6914

24/257 Balcatta Rd

Balcatta WA 6021

Phone: 08 9344 3700

Fax: 08 9440 3544

3rd August, 2004

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

**RE: Audited Returns and Statutory Declaration**

Dear Sir,

Please find attached our Audited Return and Statutory Declaration as per your reference 342/1917.

Should you have any queries regarding these documents please do not hesitate to contact the undersigned.

Yours faithfully,

KIM STEWART  
Accountant



**WESTERN AUSTRALIA  
THE EVIDENCE ACT, 1906  
STATUTORY DECLARATION**

I Michael Ian Mitchell of Unit 24, 257 Balcatta Road, Balcatta,  
Western Australia.

That I am the State Secretary of the Communications, Electrical,  
Electronic, Energy, Information, Postal, Plumbing and Allied Services  
Union of Australia, Plumbing Division, Western Australian Branch.

That the enclosed copies of the Auditor's Report, accounts and  
statements of the Communications, Electrical, Electronic, Energy,  
Information, Postal, Plumbing and Allied Services Union of Australia,  
Plumbing Division, Western Australian Branch for the year ended 31st  
March 2003 are copies of the documents that were supplied to the  
meeting of the committee of management on 17th September 2003 and  
were subsequently presented to the general meeting of members held  
on 17th September 2003.

And I make this solemn declaration conscientiously believing the same to be  
true and by virtue of Section 106 of the "The Evidence Act 1906".

**DECLARED AT BALCATT  
in the State of Western Australia**

this *5th* day of *August* 2004

*M. Mitchell*

Before me

*Kenn J SA*  
Accountant CPA



**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 2003**



**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 2003**

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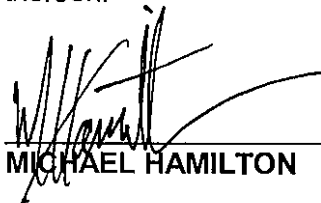
**THE COMMUNICATIONS, ELECTRICAL, ELECTRONIC, ENERGY,  
INFORMATION, POSTAL, PLUMBING & ALLIED SERVICES UNION OF AUSTRALIA  
PLUMBING DIVISION  
(WESTERN AUSTRALIAN BRANCH)**

**COMMITTEE OF MANAGEMENT CERTIFICATE**

We, Michael Hamilton 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 2003 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 2003, 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 2003 and the Auditors' Report thereon.

SIGNED:

  
MICHAEL HAMILTON

SIGNED

  
JAMES GATES NISBET

Dated this 17<sup>th</sup> day of September 2003

**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 2003, 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 2003.
- (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 17 day of SEPT 2003

**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

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**BUTLER  
SETTINERI**

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**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 2003 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.

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

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

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

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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 2003 and the results of its operations and its cash flows for the year then ended.

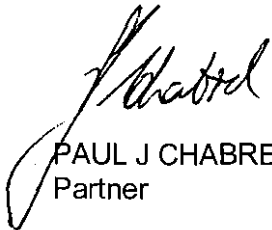
**Inherent Uncertainty Regarding Continuation as a Going Concern**

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

As a result of the matters described in Note 5, there is significant uncertainty whether the organisation will be able to continue as a going concern and therefore whether it will realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial report. 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 *17th* day of *September* 2003

**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 2003**

	2003	2002
	\$	\$
<b>INCOME</b>		
<b>Membership income</b>		
Contribution by Members - Federal	109,881	136,986
- State	28,519	36,125
Fees, levies and compensation	9,463	12,735
<b>Total membership income</b>	<u>147,863</u>	<u>185,846</u>
<b>Other income</b>		
Bank interest	140	30
Miscellaneous income	(1,378)	1,631
Director's fees	2,075	4,980
<b>Total other income</b>	<u>837</u>	<u>6,641</u>
<b>TOTAL INCOME</b>	<u>148,700</u>	<u>192,487</u>
<b>EXPENSES</b>		
Advertising	-	2
Affiliation dues - A.L.P.	71	725
- T.L.C.	2,790	1,449
- Federal Office	14,122	17,246
- National Fund	230	568
- Shoprite	1,000	600
Audit and accounting fees	7,475	7,215
Bank charges	2,197	2,000
Computer operating expenses	2,605	-
Commission	91	291
Contractor – Industrial officer	-	6,771
Depreciation – office equipment	1,095	1,217
Delegates' meeting expenses	151	520
Donations	300	100
Fringe benefits tax	-	414
Insurance	3,610	2,774
Loss on disposal of fixed assets	-	3,859
Motor vehicle expenses - running costs, fuel & oil	10,023	7,402
- depreciation	3,397	4,954
- lease charges	1,710	1,937
- car hire	116	3,225
Petty cash expenditure	400	1,012

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 2003**

	<b>2003</b>	<b>2002</b>
	<b>\$</b>	<b>\$</b>
<b>EXPENSES (CONTINUED)</b>		
Function expenses	-	-
Postage	1,185	1,869
Printing and stationery	917	1,124
Rent, rates and electricity	4,917	4,762
Repairs and maintenance	339	656
Staff amenities and training	532	479
Superannuation	7,053	6,216
Telephone	10,748	11,702
Wages	<u>89,758</u>	<u>88,255</u>
<b>TOTAL EXPENDITURE</b>	166,832	179,344
<b>OPERATING SURPLUS (DEFICIT) FOR THE YEAR</b>	(18,132)	13,143
Deficiency in Union funds at the beginning of the year	<u>(179,786)</u>	<u>(192,929)</u>
<b>TOTAL DEFICIENCY IN UNION FUNDS</b>	<u>(197,918)</u>	<u>(179,786)</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)**

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2003**

	Note	2003 \$	2002 \$
<b>CURRENT ASSETS</b>			
Cash	6(a)	27,777	50,048
Sundry debtors		10,209	1,669
Prepaid expenses		<u>2,417</u>	<u>1,612</u>
<b>TOTAL CURRENT ASSETS</b>		<u>40,403</u>	<u>53,329</u>
<b>NON-CURRENT ASSETS</b>			
Plant and equipment	3	21,511	26,005
Investments – Shoprite		<u>-</u>	<u>500</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u>21,511</u>	<u>26,505</u>
<b>TOTAL ASSETS</b>		<u>61,914</u>	<u>79,834</u>
<b>CURRENT LIABILITIES</b>			
Provisions	4	15,909	27,369
Lease liability		3,647	3,293
Sundry creditors		<u>19,761</u>	<u>15,867</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>39,317</u>	<u>46,529</u>
<b>NON-CURRENT LIABILITIES</b>			
Lease liability		10,302	13,953
Loans-Federal office	5	<u>210,213</u>	<u>199,138</u>
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>220,515</u>	<u>213,091</u>
<b>TOTAL LIABILITIES</b>		<u>259,832</u>	<u>259,620</u>
<b>NET DEFICIENCY</b>		<u>(197,918)</u>	<u>(179,786)</u>
<b>UNION FUNDS</b>			
Deficiency in Union funds at the beginning of the year		(179,786)	(192,929)
Net surplus (deficit) for the year		<u>(18,132)</u>	<u>13,143</u>
<b>TOTAL DEFICIENCY IN UNION FUNDS</b>		<u>(197,918)</u>	<u>(179,786)</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 2003**

	Note	2003 \$	2002 \$
<b>Cash flows from operating activities</b>			
Contributions and levies received		139,323	185,847
Interest received		140	30
Other income received		697	5,064
Payments to employees		(108,271)	(90,703)
Payments for affiliation dues		(4,069)	(3,051)
Payments for office administration expenses		(35,109)	(37,836)
Payment for legal and professional services		<u>(7,475)</u>	<u>(7,215)</u>
<b>Net cash provided by operating activities</b>	6(b)	<u>(14,764)</u>	<u>52,136</u>
<b>Cash flows from investing activities</b>			
Proceeds on disposal of fixed assets		<u>500</u>	<u>1,362</u>
<b>Net cash provided by investing activities</b>		<u>500</u>	<u>1,362</u>
<b>Cash flows from financing activities</b>			
Repayment of borrowings		<u>(8,007)</u>	<u>(10,907)</u>
<b>Net cash used in financing activities</b>		<u>(8,007)</u>	<u>(10,907)</u>
<b>Net increase (decrease) in cash held</b>		(22,271)	42,591
Cash at the beginning of the financial year		<u>50,048</u>	<u>7,457</u>
<b>Cash at the end of the financial year</b>		<u><u>27,777</u></u>	<u><u>50,048</u></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 2003**

**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,  
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PLUMBING DIVISION  
(WESTERN AUSTRALIAN BRANCH)**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2003 (cont'd)**

	2003	2002
	\$	\$
<b>NOTE 3 PLANT AND EQUIPMENT</b>		
Office equipment at cost	22,552	22,552
Accumulated depreciation	<u>(12,730)</u>	<u>(11,635)</u>
	<u>9,822</u>	<u>10,917</u>
Motor vehicles at cost	22,000	22,000
Accumulated depreciation	<u>(10,311)</u>	<u>(6,912)</u>
	<u>11,689</u>	<u>15,088</u>
	 <u>21,511</u>	 <u>26,005</u>

**NOTE 4 PROVISIONS**

Provision for annual leave	5,286	7,966
Provision for long service leave	4,573	6,353
Provision for redundancy	<u>6,050</u>	<u>13,050</u>
	 <u>15,909</u>	 <u>27,369</u>

**NOTE 5 LOAN TO THE FEDERAL OFFICE**

The accrued liability of \$210,213 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:

	<b>2003</b>	<b>2002</b>
	<b>\$</b>	<b>\$</b>
Cash on hand	200	200
General bank account	17,240	26,503
Incidental account	202	202
Motor vehicle replacement account	32	32
Staff leave entitlements account	6,588	16,171
GST account	3,515	6,940
	<u>27,777</u>	<u>50,048</u>

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

Operating surplus (deficit) for the year	(18,132)	13,143
Non-cash flows in operating loss:		
Depreciation	4,492	6,171
Loss on disposal of fixed assets	-	3,859
Lease charges	1,710	1,937
Changes in assets and liabilities:		
(Increase)/Decrease in sundry debtors	(8,540)	(1,546)
(Increase)/Decrease in pre-paid expenses	(801)	435
Increase/(Decrease) in provisions	(11,460)	10,541
Increase/(Decrease) in creditors	3,894	63
Increase in the loan from Federal Office	14,073	17,533
Net cash provided by (used in) operating activities	<u>(14,764)</u>	<u>52,136</u>

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

**WAGE RECOUPMENT TRUST ACCOUNT  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31 MARCH 2003**

	2003 \$	2002 \$
<b>INCOME</b>		
Trust receipts	-	-
Interest received	6	9
	6	9
<b>EXPENSES</b>		
Bank fees	-	-
Trust payments, wages recovered and administration charges	-	-
	-	-
<b>EXCESS OF INCOME OVER EXPENSES</b>	6	9

**STATEMENT OF FINANCIAL PERFORMANCE  
AS AT 31 MARCH 2003**

	2003 \$	2002 \$
<b>ASSETS</b>		
Cash at Bank 01/04/2002	5,680	5,671
Add: Excess of income over expenses	6	9
	5,686	5,680
<b>LIABILITIES</b>		
Unclaimed wages and administrative expense reimbursement	5,686	5,680
<b>NET TRUST ASSETS</b>	NIL	NIL



Australian Government

Australian Industrial Registry

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

Mr Paul J Chabrel  
Partner  
Butler Settineri Chartered Accountants  
Locked Bag 18  
WEST PERTH WA 6872

Dear Mr Chabrel

**Financial Return for year ending 31 March 2003 - CEPU, Plumbing Division,  
WA Branch (FR2003/52)**

I refer to the financial statements which were lodged in the Registry on 10 August 2004 which included your report on the Branch dated 17 September 2003.

Auditor's opinion

Section 276(4)(a) of the *Workplace Relations Act 1996* requires an auditor to express an opinion on each of the matters set out in that provision. I note that your opinion refers to this provision but does not explicitly address the matters therein. In addition sub-section 276(4)(b) provides that an auditor "shall state [in the report]...whether all the information and explanations that, under sub-section (2), officers or employees of the organisation were required to provide were provided".

As you would appreciate, the expression of the auditor's opinion under s276(4)(a) and the statement under s276(4)(b) underpin the financial reporting process and provide members of the organisation with essential information about its financial management.

The Industrial Registry also relies on this information to determine if an organisation has met all its reporting obligations under the Act. Consequently, it would be appreciated if you could provide your comments on these matters including the provision of information and explanations by officers and employees of the organisation.

I have enclosed a copy of the full text of s276 for your information and will send a copy of this letter to the Branch Secretary. If you have any queries, please contact me on (02) 8374 6666.

Yours sincerely

  
Peter McKerrow  
for Deputy Industrial Registrar

13 August 2004



Australian Government

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  
Secretary  
WA Branch  
Plumbing Division  
CEPU  
PO Box 689  
BALCATTA WA 6914

Dear Mr Mitchell

**Financial Return for year ending 31 March 2003 - CEPU, Plumbing Division,  
WA Branch (FR2003/52)**

I refer to the documents lodged on 9 August 2004 concerning this branch. I would appreciate your comments on the following matters.

Auditor's opinion

Section 276(4) of the *Workplace Relations Act 1996* requires an auditor to express an opinion on each of the matters set out in that provision. I have enclosed a copy of the full text of s276 for your information.

This "opinion" part of the report expresses the auditor's views on the extent to which the financial statements fairly represent the organisation's financial position. The Act therefore requires the auditor to express an opinion on all relevant matters to ensure that the reader, including members of the organisation are clearly aware of the matters which the opinion addresses. A reference to the section of the Act alone is not sufficient.

Because the auditor's opinion has not explicitly addressed all these matters, I will be writing to the auditor directly to confirm his opinion. I enclose a copy of my letter.

Continuation as a Going Concern

I note the auditor has drawn attention to the organisation's capacity to continue as a "going concern". In Note 5 the auditor refers to the commitment of the Federal Office not to call up its loan to the Branch "within the next 12 months". I would appreciate your comments on whether the financial support of the Branch by the Federal Office will continue.

### Supply of documents to members

Your statutory declaration dated 5 August 2004 states that copies of the auditor's report, accounts and statements were circulated to a meeting of the committee of management on 17 September 2003, and then presented to a general meeting of members on the same day.

If the sequence of events you describe is correct, the Branch appears not to have complied with the s279(6) of the Act. Specifically, an organisation must provide members with a copy of the financial statements and auditor's report not less than 8 days before their presentation to a general or committee of management meeting.

This minimum interval enables members to have sufficient time to obtain and consider these documents and raise any concerns at the subsequent meeting. I enclose a copy of s279 for your information.

I seek your comments on this matter.

### Date of Lodgement

S280(1) of the Act requires an organisation to lodge the financial return "within 14 days" of its presentation to the general or committee of management meeting. The Industrial Registrar may however allow additional time for lodgement.

It appears the report was completed in September 2003. Subject to my observations above that your organisation appears to have failed to comply with s279(6), the financial documents should have been lodged in the Registry well before the end of 2003. Please ensure that future lodgements are made on time.

If you have any queries regarding the contents of this letter please do not hesitate to contact me on (02) 8374 6506.

Yours sincerely



Peter McKerrow  
for Deputy Industrial Registrar

13 August 2004

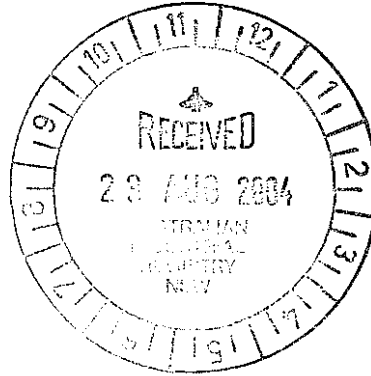


PJC:LG  
PLUM01

Chartered  
Accountants

20 August 2004

Mr P McKerrow  
Deputy Industrial Registrar  
Australian Industrial Council  
Level 8, Terrace Towers  
80 William Street  
EAST SYDNEY NSW 2011



Dear Peter

**FINANCIAL RETURN FOR THE YEAR ENDING 31 MARCH 2003  
CEPU, PLUMBING DIVISION, WA BRANCH (fr2003/52)**

Further to your letter of 13 August 2004 I am writing to confirm the required information under section 276(4) of the Workplace Relations Act 1996.

In relation to the financial year ended 31 March 2003 I confirm the following:

As required by Section 276(4)(a) of the Workplace Relations Act 1996 we confirm that the Union's Division has kept satisfactory accounting records including records of all sources and nature of income (including income from members) and expenditure.

As required by Section 276(4)(b) of the Workplace Relations Act 1996 we confirm that all the information and explanations requested of the Union Division's officers and employees was provided.

If you have any queries please do not hesitate to contact us.

Yours sincerely

A handwritten signature in black ink that reads "Paul Chabrel".

PAUL J CHABREL  
Partner

**BUTLER  
SETTINERI**

Level 1  
Construction House  
35-37 Havelock 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](mailto:mail@butlersettineri.com.au)

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

*"Partners in Business"*

[www.butlersettineri.com.au](http://www.butlersettineri.com.au)



## FACSIMILE

TO	Mr Michael Mitchell, Western Australian Divisional Branch Secretary		
Organisation	CEPU Plumbing Division		
Fax Number	(08) 9440 3544	Phone Number	(08) 9440 3522
FROM	Belinda Penna		
Email	belinda.penna@air.gov.au		
Location	Australian Industrial Registry		
Fax Number	02 9380 6990	Phone Number	02 8374 6618
No of Pages (including cover)	4	Date	24/09/2004
Please notify sender if not all pages were received.		Time	11:50 AM

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### MESSAGE:

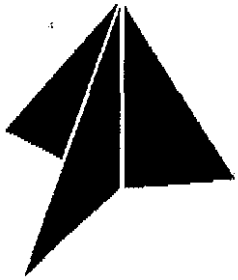
Dear Mr Mitchell,

Attached is a copy of a letter dated 13 August 2004 from Mr Peter McKerrow of this office.

Could you please advise when it is likely that the union will be able to reply to this letter, as the matter remains outstanding.

Regards

Belinda Penna



# CEPU PLUMBING DIVISION

**WESTERN  
AUSTRALIA  
BRANCH**  
ABN 32 140 138 596  
**MIKE MITCHELL**

Branch Secretary  
Mob 041 990 6802  
PO Box 689  
Balcatta WA 6914

24/257 Balcatta Rd  
Balcatta WA 6021

Phone: 08 9344 3700  
Fax: 08 9440 3544

ATTENTION

PETER Mc KERROW

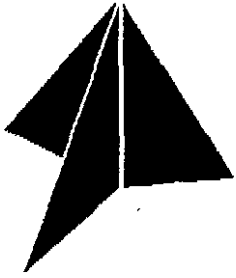
HERE ARE DOCUMENTS AS DISCUSSED

THANKS

*Mike Mitchell*



Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia.



# CEPU PLUMBING DIVISION

**WESTERN  
AUSTRALIA  
BRANCH**

ABN 33 140 138 596

**MIKE MITCHELL**

Branch Secretary

Mob 041 990 6802

PO Box 689

Balcaita WA 6914

24/257 Balcaita Rd

Balcaita WA 6021

Phone: 08 9344 3700

Fax: 08 9440 3544

Mr. Peter McKerrow  
Australian Industrial Registry  
80 William St.  
East Sydney  
NSW 2011

Dear Mr. McKerrow

**Financial Return for year ending 31 March 2003 – CEPU, Plumbing Division,  
WA Branch (FR2003/52)**

I have received your letter dated 13 August 2004 and firstly apologise for not replying earlier.

In reply to your concerns as listed:-

### Auditors Opinion

I trust that you have received a satisfactory letter from our Auditors regarding Section 276 (4) of the Workplace Relations Act 1996.

### Continuation as a going Concern.

After speaking to my Federal Office they have assured me that they will continue to support the State Branch financially and have no intentions of calling up the loan.

### Supply Of Documents To Members.

On Friday 5<sup>th</sup> September 2003 a mass meeting was held at Solidarity Park in Perth where the Audit was presented and made available for all to peruse on 17<sup>th</sup> September 2003 we held our State Management Committee followed by our General Meeting of members.



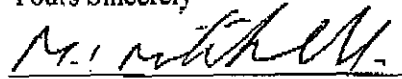
Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia.

Date of Lodgement.

I appologise for the lateness of our return in 2003 and will endeavor to lodge our returns in accordance with the act.

If you have any queries please do not hesitate to call me on Mobile 0419906802 or Office 08 9344 3700

Yours Sincerely



Michael Mitchell  
State Secretary CEPU Plumbing Div.



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

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

Mr M Mitchell  
Branch Secretary  
CEPU Plumbing Division  
WA Divisional Branch  
PO Box 689  
BALCUTTA WA 6914

by facsimile: 08 9440 3544

Dear Mr Mitchell

**Re: Lodgement of Financial Statements for the CEPU Plumbing Division, WA Branch  
for the year ending 31 March 2003 (FR2003/52)**

I refer to your faxed letter received 11 October in response to matters raised in the Registry's letter of 13 August 2004.

Auditor's opinion and continued federal office support

I note the auditor has confirmed by letter dated 20 August 2004 the additional matters on which his opinion is required and that you advise that your organisation's federal office will continue to support the Branch financially.

Supply of documents to members

In response to the Registry's request for details of the provision of the financial documents to members, I note you indicate that "the Audit was presented and made available" to members attending a mass meeting on 5 September 2003 and then presented to a general meeting on 17 September 2003.

The auditor's report and the certificates of the accounting officer and committee of management are however dated 17 September 2003. It does not appear therefore that the auditor's report was made until after the meeting of 5 September 2003.

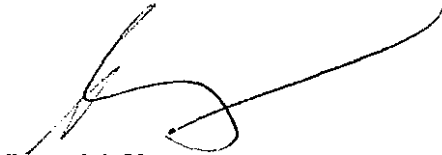
In these circumstances, unless the signed and dated financial documents have been subsequently supplied to members and then after the required period, presented to a committee of management meeting or general meeting, the Branch does not appear to have fulfilled its reporting obligations.

If the documents have been supplied as required, please indicate the date and method of supply and the date of any meeting at which they were presented.

If the documents have not been supplied as required, please arrange to do so and confirm the date and method of supply and date of the meeting at which they are presented. In this case, the Registry would also recommend that you also include among the documents a copy of the auditor's letter of 20 August 2004 to ensure members have a complete version of the auditor's opinion.

Please contact me on 02 8374 6666 if you have any queries or would like to discuss this matter further.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Peter McKerrow', with a long, sweeping horizontal stroke extending to the right.

Peter McKerrow  
for Deputy Industrial Registrar

14 October 2004



Australian Government

Australian Industrial Registry

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

Mr Joe Gangemi  
Director  
Butler Settineri Chatered Accountants  
Locked Bag 18  
WEST PERTH WA 6872

Dear Mr Gangemi

**Re: Financial Return for the CEPU Plumbing Division WA Branch for the years ending  
31 March 2003 (FR2003/52) and 31 March 2004 (FR2004/236)**

Thank you for your letter of 13 December 2004 in which you detail the manner in which the financial documents for the year ending 31 March 2004 were prepared and provided to members of the Branch.

As you would be aware, different financial reporting requirements (under the Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) (the RAO Schedule) will apply to the Branch for its current financial year. A summary of these will be forwarded to the Branch in April 2005 and you may find these of assistance in advising the Branch on the new requirements.

The RAO Schedule requires adherence by organisations to its reporting provisions including the preparation and provision of reports to members within statutory time limits. Civil penalties may apply to organisations or their officers in some circumstances.

In the Registry's view, it would be inconsistent with the RAO Schedule's reporting requirements for unsigned or undated audit or other reports to be provided to members. We strongly advise organisations to plan in advance to meet these requirements, including allowing sufficient time to prepare all the reports, provide them to members, present them to a meeting and lodge copies in the Registry.

We are also available to comment on the form of any draft documents or reports before they are finalised if that would be of assistance to you or your client.

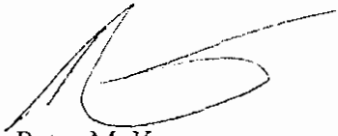
Year Ending 31 March 2003

Attached is a copy of a letter to the Branch Secretary of 14 October 2004 in which information concerning the date of supply of the financial documents for the financial year ending 31 March 2003 is sought. No reply has been received to date but if you are able to indicate what process was adopted for that year, I would be grateful.



Thank you for your assistance in this matter. If you have any enquires about this letter please contact me on 02 8374 6666.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Peter McKerrow', written in a cursive style.

Peter McKerrow  
for Deputy Industrial Registrar

17 February 2005

cc Mr Michael Mitchell  
Branch Secretary  
CEPU Plumbing Division, WA Branch



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

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: [sydney@air.gov.au](mailto:sydney@air.gov.au)

Mr Michael Mitchell  
Branch Secretary  
CEPU Plumbing Division  
Western Australian Divisional Branch  
PO Box 689  
BALCATTWA WA 6914

Dear Mr Mitchell

**Financial Statements and Accounts for the CEPU Plumbing Division WA Branch for the year ending 31 March 2003 (FR2003/52) and 31 March 2004 (FR2004/236)**

I refer to our previous correspondence relating to the abovementioned financial documents. Following the receipt of a letter dated 13 December 2004 from the auditor Mr Joe Gangemi of Butler Setterini Chartered Accountants providing some additional information relating to the supply of the 2004 documents to the members, the financial documents for the year ending 31 March 2004 have now been filed.

I have attached a copy of a letter sent to the auditor for your information - note that the Registry is still waiting for a response to the letter of 14 October 2004 in relation to the 2003 financial return.

The financial documents for the year ending 31 March 2004 may be viewed on the internet at [www.e-airc.gov.au/128vpwa/financial](http://www.e-airc.gov.au/128vpwa/financial).

I would like to take this opportunity to remind you that information about the new financial reporting obligations under the Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) which now apply to your organisation can be found at [www.airc.gov.au/fact\\_sheets/factsheets.html](http://www.airc.gov.au/fact_sheets/factsheets.html).

Yours sincerely,

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

Belinda Penna  
for Deputy Industrial Registrar

17 February 2005



# FACSIMILE

<b>TO</b>	Attn: Ms Kim Stewart		
<b>Organisation</b>	CEPU Plumbing Division, WA Divisional Branch		
<b>Fax Number</b>	08 9440 3544	<b>Phone Number</b>	9344 3700
<b>FROM</b>	Belinda Penna		
<b>Email</b>	belinda.penna@air.gov.au		
<b>Location</b>	Australian Industrial Registry		
<b>Fax Number</b>	02 9380 6990	<b>Phone Number</b>	02 8374 6618
<b>No of Pages (including cover)</b>	8	<b>Date</b>	21/03/2005
Please notify sender if not all pages were received.		<b>Time</b>	11:02 AM

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## MESSAGE:

Dear Ms Stewart,

Re: Outstanding Financial Documents for the year ending 31 March 2003 (FR2003/52)

Please find attached copies of the correspondence in relation to the abovementioned financial return.

Could you please advise when it is likely that the union will be able to respond to the letter of 14 October 2004, as this matter remains outstanding?

Thank you,

Belinda Penna  
NSW Organisations Team  
Australian Industrial Registry



# CEPU PLUMBING DIVISION

**WESTERN  
AUSTRALIA  
BRANCH**

ABN 33 140 138 596

Rob Hampson  
State Organiser

Mob 041 990 6802

PO Box 689

Balcatta WA 6914

29th March, 2005

Ms Belinda Penna,  
Australian Industrial Registry,  
Level 8, Terrace Towers,  
80 William Street,  
EAST SYDNEY NSW 2011

24/257 Balcatta Rd  
Balcatta WA 6021

Phone: 08 9344 3700

Fax: 08 9440 3544

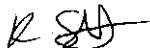
Dear Ms. Penna,

**RE: Outstanding Financial Documents for the year ending 31 March 2003 (FR2003/52)**

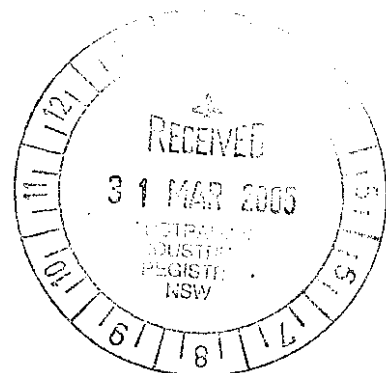
In reply to your correspondence regarding the outstanding documents the draft audit report pertaining to the above was presented for approval to the members on 5th September, 2003 at a mass meeting. The same audit report was then presented to our committee of management on the 17th September 2003 and passed for approval and subsequently signed off.

I hope this clarifies all matters regarding this audit report.

Yours faithfully,



KIM STEWART  
Accountant





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

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

Mr Michael Mitchell  
Branch Secretary  
CEPU Plumbing Division  
Western Australian Divisional Branch  
PO Box 689  
BALCATTA WA 6914

Dear Mr Mitchell

I refer to earlier correspondence and my discussion today with Ms Kim Stewart of your office.

Ms Stewart confirmed the information given on behalf of the Branch in her letter of 29 March 2005 that the draft audit report had been given to members on 5 September 2003 and that the auditor later signed and dated the report without amendment.

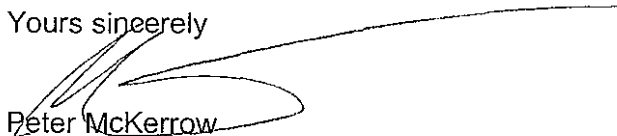
I explained to Ms Stewart that the provision of a draft report or any unsigned or undated documents to members does not meet the requirements of the legislation. Members are entitled to receive the signed and dated copies of the auditor's report so they may be assured of its authenticity and currency.

On the basis that the draft audit report was the same document ultimately signed by the auditor, the Registry is satisfied that the members' information needs have been met on this occasion.

Despite this, please ensure that only complete, signed and dated copies of reports and other documents are given to members in future.

The financial documents for the year ending 31 March 2003 have been filed. If you have any questions, please contact me on the above number.

Yours sincerely

  
Peter McKerrow  
for Deputy Industrial Registrar

8 August 2005