



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 8990

Ref: FR2004/236-[128V-PWA]

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

Dear Mr Mitchell

**Re: Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia-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, 2004.

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, 2004. 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.

Now that the financial year for 31 March, 2004 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.

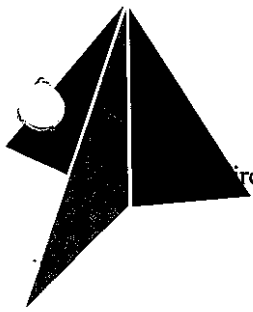
Please note that a branch of an organisation may be exempted from the accounting, auditing and reporting obligations in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act 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
2 April, 2004



irc/epu/ks

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

26th October, 2004

The Registrar
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

ATTENTION: Belinda Penna

Dear Belinda,

Please find enclosed a Statutory Declaration bearing the Secretary's Certificate accompanied by the Financial Statements for the financial year ending 31st March 2004.

Yours faithfully,

KIM STEWART
Accountant



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

I Michael Ian Mitchell solemnly and sincerely declare as follows:-

1. That I am the Secretary of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Workers Union of Australia, Plumbing and Electrical Division, WA Branch.
2. That the enclosed copies of the Auditor's Report, accounts and statements for the year ended 31st March 2004 are copies of the documents that were posted to members on 3rd September 2004, and then supplied to the meeting of the committee of management on 15th September 2004 and were subsequently presented to the general meeting of members held on 15th September, 2004.

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



DECLARED AT PERTH

in the State of Western Australia

this 2nd day of November 2004

Before me Kim J SA 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 2004

**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 2004

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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 2004 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 2004, 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 *13* day of *October* 2004

**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 2004, the number of members of this Branch was 695.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Branch as at 31 March 2004;
- (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 13 day of October 2004

**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)**

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 2004 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.

Audit Opinion

In our opinion, the financial report presents fairly in accordance with the accounting policies described at Note 1 to the financial statements 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 2004 and the results of its operations and its cash flows for the year then ended.

Chartered
Accountants



**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**
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CA

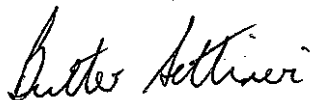
As required by Section 276(4)(a) of the Workplace Relations Act 1996 we confirm that the Union's Division has kept satisfactory accounting records including records of all sources and nature of income (including income from members) and expenditure.

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.

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 Note1(a) and 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 14 day of October 2004

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

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 2004

	2004 \$	2003 \$
INCOME		
Membership income		
Contribution by Members - Federal	121,595	109,881
- State	42,032	28,519
Fees, levies and compensation	1,125	9,463
Total membership income	<u>164,752</u>	<u>147,863</u>
Other income		
Bank interest	159	140
Miscellaneous income	130	(1,378)
Director's fees – WACIRF	5,022	2,075
Total other income	<u>5,311</u>	<u>837</u>
TOTAL INCOME	<u>170,063</u>	<u>148,700</u>
EXPENSES		
Administration Expenses (CEPU Elect)	14,737	-
Advertising	328	-
Affiliation dues - A.L.P.	45	71
- T.L.C.	(1,079)	2,790
- Federal Office	11,575	14,122
- National Fund	(1,861)	230
- Shoprite	-	1,000
Annual leave	770	-
Audit and accounting fees	6,225	7,475
Bank charges	1,705	2,197
Computer operating expenses	-	2,605
Commission	-	91
Depreciation – office equipment	984	1,095
Delegates' meeting expenses	4,513	151
Donations	-	300
Fringe benefits tax	1,508	-
General expenses	520	-
Insurance	4,303	3,610
Legal fees	142	-
Long service leave	258	-
Loss on disposal of office equipment	5,427	-
Motor vehicle expenses - running costs, fuel & oil	14,822	10,023
- depreciation	2,622	3,397
- lease charges	1,888	1,710
- car hire	-	116

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 INCOME AND EXPENDITURE (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2004

	2004	2003
	\$	\$
EXPENSES (CONTINUED)		
Parking	120	-
Petty cash expenditure	-	400
Postage	1,175	1,185
Printing and stationery	2,267	917
Rent, rates and electricity	3,485	4,917
Repairs and maintenance	-	339
Redundancy Provision	3,250	-
Staff amenities and training	510	532
Superannuation	5,112	7,053
Telephone	13,026	10,748
Wages	56,520	89,758
TOTAL EXPENDITURE	<u>154,897</u>	<u>166,832</u>
OPERATING SURPLUS (DEFICIT) FOR THE YEAR	15,166	(18,132)
Deficiency in Union funds at the beginning of the year	<u>(197,918)</u>	<u>(179,786)</u>
TOTAL DEFICIENCY IN UNION FUNDS	<u>(182,752)</u>	<u>(197,918)</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 2004**

	Note	2004 \$	2003 \$
CURRENT ASSETS			
Cash	6(a)	56,112	27,777
Sundry debtors		16,960	10,209
Prepaid expenses		-	2,417
TOTAL CURRENT ASSETS		<u>73,072</u>	<u>40,403</u>
NON-CURRENT ASSETS			
Plant and equipment	3	<u>12,478</u>	<u>21,511</u>
TOTAL NON-CURRENT ASSETS		<u>12,478</u>	<u>21,511</u>
TOTAL ASSETS		<u>85,550</u>	<u>61,914</u>
CURRENT LIABILITIES			
Provisions	4	19,962	15,909
Lease liability		10,830	3,647
Sundry creditors		<u>15,722</u>	<u>19,761</u>
TOTAL CURRENT LIABILITIES		<u>46,514</u>	<u>39,317</u>
NON-CURRENT LIABILITIES			
Lease liability		-	10,302
Loans-Federal office	5	<u>221,788</u>	<u>210,213</u>
TOTAL NON-CURRENT LIABILITIES		<u>221,788</u>	<u>220,515</u>
TOTAL LIABILITIES		<u>268,302</u>	<u>259,832</u>
NET DEFICIENCY		<u>(182,752)</u>	<u>(197,918)</u>
UNION FUNDS			
Deficiency in Union funds at the beginning of the year		(197,918)	(179,786)
Net surplus (deficit) for the year		<u>15,166</u>	<u>(18,132)</u>
TOTAL DEFICIENCY IN UNION FUNDS		<u>(182,752)</u>	<u>(197,918)</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 2004**

	Note	2004 \$	2003 \$
Cash flows from operating activities			
Contributions and levies received		158,005	139,323
Interest received		159	140
Other income received		6,231	697
Payments to employees		(64,903)	(108,271)
Payments for affiliation dues		1,816	(4,069)
Payments for office administration expenses		(61,599)	(35,109)
Payment for legal and professional services		<u>(6,367)</u>	<u>(7,475)</u>
Net cash provided by (used in) operating activities	6(b)	<u>33,342</u>	<u>(14,764)</u>
Cash flows from investing activities			
Proceeds on disposal of fixed assets		<u>-</u>	<u>500</u>
Net cash provided by investing activities		<u>-</u>	<u>500</u>
Cash flows from financing activities			
Repayment of borrowings		<u>(5,007)</u>	<u>(8,007)</u>
Net cash used in financing activities		<u>(5,007)</u>	<u>(8,007)</u>
Net increase (decrease) in cash held		28,335	(22,271)
Cash at the beginning of the financial year		<u>27,777</u>	<u>50,048</u>
Cash at the end of the financial year	6(a)	<u>56,112</u>	<u>27,777</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 2004**

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 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) Going Concern

The directors have prepared these financial statements on the Going Concern basis following an undertaking by the Federal Office to continue to offer financial support.

(b) Income tax

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

(c) 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 2004**

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

(d) 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.

(e) 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 2004 (cont'd)**

	2004 \$	2003 \$
NOTE 3 PLANT AND EQUIPMENT		
Office equipment at cost	8,551	22,552
Accumulated depreciation	<u>(5,140)</u>	<u>(12,730)</u>
	<u>3,411</u>	<u>9,822</u>
Motor vehicles at cost	22,000	22,000
Accumulated depreciation	<u>(12,933)</u>	<u>(10,311)</u>
	<u>9,067</u>	<u>11,689</u>
	<u>12,478</u>	<u>21,511</u>
NOTE 4 PROVISIONS		
Provision for annual leave	4,773	5,286
Provision for long service leave	6,539	4,573
Provision for redundancy	<u>8,650</u>	<u>6,050</u>
	<u>19,962</u>	<u>15,909</u>

NOTE 5 LOAN TO THE FEDERAL OFFICE

The accrued liability of \$221,788 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.

**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 2004 (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:

	2004	2003
	\$	\$
Cash on hand	350	200
General bank account	43,453	17,240
Incidental account	203	202
Motor vehicle replacement account	32	32
Staff leave entitlements account	12,074	6,588
GST account	-	3,515
	<u>56,112</u>	<u>27,777</u>

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

Operating surplus (deficit) for the year	15,166	(18,132)
Non-cash flows in operating loss:		
Loss on disposal of office equipment	5,427	-
Depreciation	3,606	4,492
Lease charges	1,888	1,710
Changes in assets and liabilities:		
(Increase)/Decrease in sundry debtors	(6,751)	(8,540)
(Increase)/Decrease in pre-paid expenses	2,417	(801)
Increase/(Decrease) in provisions	4,053	(11,460)
Increase/(Decrease) in creditors	(4,039)	3,894
Increase in the loan from Federal Office	11,575	14,073
Net cash provided by (used in) operating activities	<u>33,342</u>	<u>(14,764)</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 2004**

	2004 \$	2003 \$
INCOME		
Trust receipts	-	-
Interest received	13	6
	<u>13</u>	<u>6</u>
EXPENSES		
Bank fees	-	-
Trust payments, wages recovered and administration charges	(5,699)	-
	<u>-</u>	<u>-</u>
EXCESS OF EXPENSES OVER INCOME	<u>(5,686)</u>	<u>6</u>

**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2004**

	2004 \$	2003 \$
ASSETS		
Cash at Bank 01/04/2003	5,686	5,680
Add: Excess of income over expenses	(5,686)	6
	<u>-</u>	<u>5,686</u>
LIABILITIES		
Unclaimed wages and administrative expense reimbursement	<u>-</u>	<u>5,686</u>
NET TRUST ASSETS	<u>NIL</u>	<u>NIL</u>

Note that the wage recoupment trust account was wound up on the 31st of December 2003 and the money was paid over to unclaimed moneys as per the Unclaimed Money Act 1990.



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 2004 - CEPU, Plumbing Division,
WA Branch (FR2004/236)**

I refer to the documents lodged on 4 November 2004 concerning this branch. I would appreciate your comments on the following matters.

Date of auditor's report and supply of documents to members

Your statutory declaration dated 2 November 2004 states that the copies of the auditor's report, accounts and statements enclosed are "copies of the documents that were posted to members on 3rd September 2004...and were subsequently presented to the general meeting of members held on 15th September 2004".

The auditor's report is however dated 14 October 2004. The Committee of Management and Accounting Officer's certificates are dated 13 October 2004. The signing of these certificates should precede the making of the auditor's report and I note that the dates are consistent with this requirement.

Therefore, according to the sequence of events you have described, it appears the accounts and statements and auditor's report have not yet been provided to members as required by s2791(1) of the *Workplace Relations Act 1996*.

If so, the Branch should arrange to provide copies of these documents to members, present them to a committee of management or general meeting and confirm to the Registry that the documents so presented are copies of those already lodged.

If however, the dates you have cited are not correct and the documents have been provided to members and presented to a meeting as required, please confirm the correct dates in writing.

Your advice on these matters would be appreciated.

Information regarding salaries

Pursuant to regulations 107(xiv) and (xv) of the *Workplace Relations Regulations*, an organisation is required to make a distinction between the salaries paid to office-holders and employees. The statement of income and expenditure does not make this distinction.

Please provide for the financial year ending 31 March 2004 the total amount of remuneration paid to holders of office in the Branch and the total amount paid to its employees.

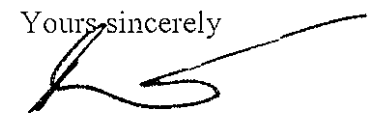
Going Concern - auditor's comments

The auditor has commented that there is "significant uncertainty whether the organisation will be able to continue as a going concern" but notes that "it is still appropriate for the financial statements to be prepared on the going concern basis provided Federal Office continues to support the West Australian Branch".

I note however, that note 1(a) of the Notes to the Accounts states that "the directors have prepared these financial statements on the Going Concern basis following an undertaking by the Federal Office to continue to offer financial support".

If you have any queries about any of these matters please contact me on (02) 8374 6666.

Yours sincerely



Peter McKerrow
for Deputy Industrial Registrar

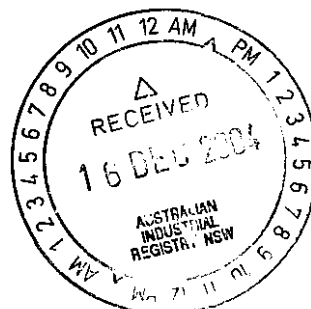
12 November 2004



JG:RW
PLUM01

13 December 2004

Australian Government
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011



Attention: Peter McKerrow

Dear Peter

RE: FINANCIAL RETURN FOR THE YEAR ENDING 31 MARCH 2004 - CEPU, PLUMBING DIVISION, WA BRANCH (FR2004/236)

1. We refer to your correspondence dated 12th November 2004 in relation to the supply of financial documents to members.

As auditors we are aware that a copy of the financial and audit reports for the year ended 31st March 2004 was distributed to members on the 3rd September 2004.

These reports were also presented and approved at a State Committee of Management meeting on 15th September 2004. Due to the fact that both of the Union trustees were not available to sign their certificate on that date, the signing was actually formalized on the 13th October 2004.

Once the committee of management trustees had executed their certifications, the auditor subsequently signed on the 14th October 2004.

Regardless of the date of signing the necessary documents we were satisfied that approval of accounts for signing occurred on the 15th September 2004 and had the trustees signed on that date the audit report would have subsequently been signed on the same date.

The financial documents were further presented on that date to a General Meeting of members for acceptance.

The financial reports were provided to members at least eight (8) days prior to their General Meeting which was held on 15th September 2004.

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

"Partners in Business"

Prop: Ventura Holdings Pty Ltd, A.C.N. 009 088 742
Trustee for The Hermsley Unit Trust

www.butlersettineri.com.au

2. Information regarding salaries

For the year ending 31st March 2004, the Union did not pay wages to any employee outside the officeholder, Mr Michael Mitchell. Mr Mitchell holds the position of State Secretary of the Union.

Thus the remuneration paid to office holders in the Branch was \$56,560. The remuneration paid to other employees is Nil.

3. Going Concern

The basis of the audit qualification has been noted and accepted by the Union's State Committee of Management.

The going concern issue will be an ongoing qualification until both the Federal and State Union determine the direction they wish to take on the State branch's future. Until then, the Federal Office has given their undertaking to provide financial support.

Hoping this information is of assistance.

Yours sincerely
BUTLER SETTINERI



JOE GANGEMI
Director



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

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.

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.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

17 February 2005



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', with a stylized, flowing script.

Peter McKerrow
for Deputy Industrial Registrar

17 February 2005

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