



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 Earl Setches
Federal Secretary, Plumbing Division
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied
Services Union of Australia
52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Mr Setches

**Re: Lodgement of Financial Statements and Accounts – Western Australian Plumbing
Divisional Branch – for year ending 31 March 2005 (FR2005/223)**

I refer to previous correspondence relating to the abovementioned financial statements and accounts which were lodged in the Registry on 4 April 2006.

That the return did not meet all the legislative requirements, particularly that of provision and presentation to Branch members, was, as the Division advised, affected by the merger of the Branch with the Western Australian Electrical Divisional Branch during the course of 2005.

After careful consideration, the Registry is of the view that no further action in respect of the return is practicable. Moreover, after consideration of various relevant disclosures set out in the financial reports of the Western Australian Electrical, Energy and Services Branch for years ended 31 December 2005 and 31 December 2006, and of the National Office of the Plumbing Division for year ended 30 June 2006 the Registry is satisfied that the financial amalgamation resulting from the merger has been reported to the relevant members of the former Branch.

Accordingly, no further action in respect of the abovementioned financial statements is required. The documents have been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Stephen Kellett'.

Stephen Kellett
Statutory Services Branch

12 March 2008



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

Ms Robyn Wilson
Finance Manager
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied
Services Union of Australia
52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Ms Wilson

**Re: Lodgement of Financial Statements and Accounts – Western Australian Plumbing
Divisional Branch – for year ending 31 March 2005 (FR2005/223)**

I refer to previous correspondence relating to the abovementioned financial statements and accounts which were lodged in the Registry on 4 April 2006, in particular to your letter dated 24 October 2006.

That the return did not meet all the legislative requirements, particularly that of provision and presentation to Branch members, was, as the Division advised, affected by the merger of the Branch with the Western Australian Electrical Divisional Branch during the course of 2005.

After careful consideration the Registry is of the view that no further action in respect of the return is practicable. Moreover, after consideration of various relevant disclosures set out in the financial reports of the Western Australian Electrical, Energy and Services Branch for years ended 31 December 2005 and 31 December 2006, and of the National Office of the Plumbing Division for year ended 30 June 2006 the Registry is satisfied that the financial amalgamation resulting from the merger has been reported to the relevant members of the former Branch.

Accordingly, no further action in respect of the abovementioned financial statements is required. The documents have been filed.

Yours sincerely,

A handwritten signature in black ink that reads "Stephen Kellett".

Stephen Kellett
Statutory Services Branch

12 March 2008



CEPU PLUMBING DIVISION
Communications, Electrical and Plumbing Union

FEDERAL OFFICE

EARL SETCHES
Federal Secretary

~~NAME~~
Federal President

52 Victoria St
Carlton South 3053

Ph: 03 9662 1400
Fax: 03 9663 7516

24TH October 2006

Belinda Penna
NSW Registry RIA Team
Australian Industrial Registry
Level 8, Terrace Towers
80 William St, East Sydney NSW 2011

COPY

Dear Belinda

Re: Financial reports for CEPU Plumbing Division Victorian Branch Year ending 31 March 06

The audited statements have been prepared, signed, passed by the Committee of Management, and placed on our website on and from 11th September. The next General Meeting of members is 31 October 2006 (previous meeting was cancelled) where the audits will be passed by the members, and forwarded to yourself with the Secretary's Certificate.

Re: Financial reports for CEPU Plumbing Division ACT and Tasmania Branches. The two branch audits are at the same stage as above, but both representatives are having difficulty getting sufficient members at their meetings, and they are both advertising for another meeting at the end of October.

* [Re: Financial reports for CEPU Plumbing Division WA Branch. I have spoken to Earl Setches about this branch, which is now disbanded, and he has advised me that it is not possible to do anything further with the financial documents, as the branch no longer exists.

Hope this is of some assistance to you.

Yours truly,



Robyn Wilson
Finance Manager





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Australian Industrial Registry

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

Mr Earl Setches
Federal Secretary
CEPU Plumbing Division
52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Mr Setches

Re: Financial Documents - CEPU Plumbing Division

I am writing to you regarding outstanding financial documents for a number of Plumbing Division branches.

ACT & Tasmanian Divisional Branches - year ending 31 March 2006

Enclosed are copies of letters sent to the Plumbing Division ACT Divisional Branch and Tasmanian Divisional Branch regarding the overdue lodgement of the financial statements and accounts for the financial year ending 31 March 2006.

A separate letter has been sent to you regarding the financial statements and accounts for the Victorian Divisional Branch for the financial year ending 31 March 2006 which are also overdue to be lodged.

Western Australian Divisional Branch – year ending 31 March 2005

I have also enclosed a copy of a letter dated 12 April 2006 regarding the financial documents for the former Western Australian Divisional Branch for the year ending 31 March 2005.

To date, no response has been received to this letter.

Could you please advise the Registry in writing what steps the Division has taken to address the issues raised in this letter.

Yours sincerely,

A handwritten signature in black ink that reads 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

19 October 2006



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

Ms Robyn Wilson
Financial Manager, Plumbing Division
CEPU
52 Victoria Street
CARLTON SOUTH VIC 3053

Dear Robyn

**Financial Return – Plumbing Division, Western Australian Branch - year ending 31
March 2005 (FR2005/223)**

I refer to the financial documents for the above Branch lodged on 4 April 2006. The documents are deficient in a number of significant respects as follows.

- (1) There was no Operating Report included, as required by s254 of the RAO Schedule.
- (2) There was no certification by a prescribed officer as required by s268.
- (3) There does not appear to have been compliance with sections 265 or 266. In your covering letter you stated that the reports were not submitted to the members and that it is no longer possible to do so.

The Registry appreciates that as a result of rule alterations certified in 2005 the Western Australian Branch was effectively dissolved and the officers and members transferred to the single Western Australian Branch attached to the Electrical Division. However this would not of itself relieve the responsible Division from taking steps to fulfil the obligations to supply copies of all the reports to the members of the former Branch and formally present the reports to a general meeting of those members. To achieve this may require some arrangements with the Electrical Division and/or the merged Western Australian Branch. Where supplying the documents to members in accordance with s265 is concerned, it may be possible for example simply to post the reports on a suitable Branch website.

In order to progress the matter, the Registry seeks your advice as to what steps the Division believes could be taken to lodge an Operating Report, publish or otherwise supply the reports to the former members of the Branch, present the documents to an appropriate meeting and lodge a certificate pursuant to s268.

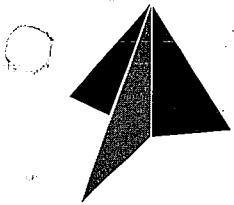
If you wish to discuss this matter with me before formally replying in writing, please contact me on (02) 8374 6509.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Stephen Kellett', written over a horizontal line.

Stephen Kellett
Assistant Manager, Sydney Registry

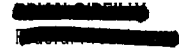
12 April 2006



CEPU PLUMBING DIVISION
Communications, Electrical and Plumbing Union

FEDERAL OFFICE

EARL SETCHES
Federal Secretary



52 Victoria St
Carlton South 3053

Ph: 03 9662 1400
Fax: 03 9663 7516

30th March 2006

Belinda Penna
NSW Registry RIA Team
Australian Industrial Registry
Level 8, Terrace Towers
80 William St, East Sydney NSW 2011

Dear Belinda

Re: Financial reports for CEPU Plumbing Division WA Branch Y/E 31/03/05

Enclosed are the audited Financial Reports for the above branch. The reports, however, were not submitted to the members, due to problems at the time, and now this is not possible.

Hope this is of some assistance to you.

Yours truly,

Robyn Wilson
Finance Manager



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

PLUMBING DIVISION

(WESTERN AUSTRALIAN BRANCH)

AUDITED GENERAL PURPOSE FINANCIAL REPORT

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2005



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

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FOR THE FINANCIAL YEAR ENDED 31 MARCH 2005


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COMMITTEE OF MANAGEMENT STATEMENT

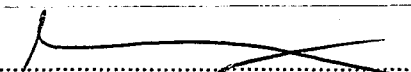
In accordance with a resolution of the committee of management passed at their meeting of 2005, in the opinion of the Committee of Management:

- a) the financial statements and notes comply with the Australian Accounting Standards;
- b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the year to which they relate;
- d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- e) during the financial period ended 31 March 2005 and since the end of the 2005 year:
 - (i). meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii). the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of the branch concerned; and
 - (iii). the financial records of the reporting units have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv). there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.
- f) in relation to the recovery of wages activity:
 - (i). the financial report on the recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii). the committee of management caused the auditor to include in the scope of the audit required under section 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenue has been derived for the financial year in respect of such activity; and
 - (iii). no fees or reimbursements of expenses in relation to the recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on the recovery of wages activity and the notes to the financial statements; and
 - (iv). that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and
 - (v). no fees or reimbursements of expenses in relation to recovery of wages activity or donation or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to workers.

Signed


~~Anthony John Murphy~~ Earl Setches

Signed


Stephen James McCarney

Dated this 14 day of OCT 2005

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

ACCOUNTING OFFICER'S CERTIFICATE

I, Stephen James McCarney, 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 2005, the number of members of this branch was 148.

In my opinion:

- I. the attached accounts show a true and fair view of the financial affairs of the Branch as at 31 March 2005;
- 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 these 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 regards 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 or 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



Stephen James McCarney

Dated this 14 day of Oct 2005



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

Scope

We have inspected the accounting records and have audited the financial report, being a general purpose financial report, of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia (Western Australian Branch), for the year ended 31 March 2005 as set out on pages 5 to 19. The members of the Committee are responsible for the financial report and have 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 meet the needs of the members.

We have conducted an independent audit of the 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.

The financial report has been prepared for the purpose of fulfilling the requirements of the Union. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members 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 the examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion as to 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 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:

- (a) the general purpose financial report is presented fairly in accordance with the Australian Accounting Standards;
- (b) gives a true and fair view of the Union's financial position as at 31 March 2005 and its performance for the year ended on that date;
- (c) 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; and
- (d) 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.

**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

Directors:
Colin Butler
FCA
Paul Chabrel
CA
Lucy Gardner
CA

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 1(a), 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 (Audit) Pty Ltd
BUTLER SETTINERI (AUDIT) PTY LTD

Paul J Chabrel
PAUL J CHABREL
Director

Perth
Date 25 October 2005

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

STATEMENT OF INCOME & EXPENDITURE
 FOR THE YEAR ENDED 31 MARCH 2005

	NOTE	2005 \$	2004 \$
Revenue from operations	3	152,515	170,063
Depreciation and amortisation expense	4(a)	(2,381)	(3,606)
Borrowing costs expense	4(b)	(1,136)	-
Other expenses from ordinary activities	4(c)	(135,240)	(151,291)
Operating surplus	10	<u>13,758</u>	<u>15,166</u>

The accompanying notes form part of this financial report.

**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 2005**

	NOTE	2005 \$	2004 \$
CURRENT ASSETS			
Cash assets	12(a)	51,075	56,112
Receivables	5	-	16,960
Total Current Assets		<u>51,075</u>	<u>73,072</u>
FIXED ASSETS			
Property, plant and equipment	6	10,097	12,478
Total Fixed Assets		<u>10,097</u>	<u>12,478</u>
TOTAL ASSETS		<u>61,172</u>	<u>85,550</u>
CURRENT LIABILITIES			
Sundry Creditors	7	2,678	15,722
Provision for employee benefits	8	1,074	19,962
Hire purchase liability		-	10,830
Total Current Liabilities		<u>3,752</u>	<u>46,514</u>
NON-CURRENT LIABILITIES			
Loan – Federal Office		226,414	221,788
Total Non-Current Liabilities		<u>226,414</u>	<u>221,788</u>
TOTAL LIABILITIES		<u>230,166</u>	<u>268,302</u>
TOTAL DEFICIENCY		<u>(168,994)</u>	<u>(182,752)</u>
UNION FUNDS			
Deficiency in Union funds at the beginning of the year	10	(182,752)	(197,918)
Net surplus/(deficit) for the year		13,758	15,166
		<u>(168,994)</u>	<u>(182,752)</u>

The accompanying notes form part of this financial report.

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2005**

	NOTE	2005 \$	2004 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Membership Receipts		163,170	158,005
Interest received		737	159
Other Income		5,567	6,231
Affiliation fees (paid)/refunded		(4,624)	1,816
Payments to suppliers and employees		(157,921)	(132,869)
Interest paid		(1,136)	-
Net cash provided by operating activities	12(b)	<u>5,793</u>	<u>33,342</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for plant & equipment		-	-
Proceeds on sale of plant & equipment		-	-
Net cash used in investing activities		<u>-</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Hire purchase repayments		(10,830)	(5,007)
Net cash used in financing activities		<u>(10,830)</u>	<u>(5,007)</u>
Net (decrease)/increase in cash held		(5,037)	28,335
Cash at the beginning of the financial year		56,112	27,777
Cash at the end of the financial year	12(a)	<u>51,075</u>	<u>56,112</u>

The accompanying notes form part of this financial report.

**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 FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005**

NOTE 1 ACCOUNTING POLICIES

This general purpose financial report has been prepared in accordance with applicable Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Consensus Views, and the RAO Schedules of Schedule 1B of the Workplace Relations Act 1996.

The financial report has also been prepared on the basis of historical costs and does not take into account changing money values.

The following is a summary of the material accounting policies adopted by the company in the preparation of the financial statements. The accounting policies have been consistently applied, unless otherwise stated.

(a) Income Tax

The Union is exempt from income tax under s 50-15 ITAA 1997 Act.

(b) Revenue Recognition

Revenue from contributions is recognised on a cash receipts basis.

All other income is recognised on an accruals basis.

(c) Cash and cash equivalents

Cash on hand and in banks, short term deposits and bank overdrafts are carried at the principal amount. Interest is charged as an expense as it accrues.

For the purposes of the Statement of Cash Flows, cash includes cash on hand and in banks, and money market investments readily convertible to cash within 2 working days, net of outstanding overdrafts.

(d) Receivables

Trade and sundry debtors are carried at the principal amount.

Interest due on term deposits is taken up as income on an accrual basis.

(e) Recoverable amount

Non-current assets are not carried at an amount above their recoverable amount, and where carrying values exceed this recoverable amount assets are written down. In determining recoverable amount, the expected net cash flows have not been discounted.

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 FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005

NOTE 1 ACCOUNTING POLICIES (CONT'D)

(e) Plant and equipment

Items of property, plant and equipment are carried at cost less accumulated depreciation. Depreciation is charged on a basis and at rates designed to write off the cost of assets over their estimated useful life to the entity.

Office equipment	10%
Motor vehicles	22.5%

(f) Trade and other payables

Liabilities for trade creditors and other amounts are carried at cost which is the fair value of the consideration to be paid in future for goods and services received, whether billed or not billed to the company.

(g) Interest bearing liabilities

Interest bearing liabilities relate to a loan and are carried at the principal amount.

(h) Going Concern

The Union's Committee of Management have prepared these financial statements on the going concern basis following an undertaking by the Federal Office to continue to offer financial support.

NOTE 2 INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act 1996 (RAO Schedules), the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 272.

272(1) (Application for Information) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.

272(2) (Form of Application) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.

272(3) (Compliance) A reporting unit must comply with the application made under subsection (1).

**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 FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005**

	2005 \$	2004 \$
NOTE 3 REVENUE		
Contribution by members - Federal	108,652	121,595
Contribution by members - State	37,558	42,032
Fee, levies and compensation	970	1,125
 Total Membership Income	147,180	164,752
 Bank interest	737	159
Miscellaneous income	45	130
Directors' Fees - WACIRF	4,552	5,022
 Total operating revenue	152,515	170,063

NOTE 4 EXPENDITURE

(a) Depreciation

The total depreciation charge is made up as follows:

Motor vehicles	2,040	2,622
Office equipment	341	984
	2,381	3,606
 (b) Borrowing costs		
Borrowing costs	1,136	-

**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 FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005**

NOTE 4	EXPENDITURE (CONT'D)	2005 \$	2004 \$
(c)	Other expenses is made up as follows:		
	Administration expenses (CEPU Elect)	8,970	14,737
	Advertising	55	328
	Affiliation fees - ALP	1,602	45
	- TLC	2,355	(1,079)
	- Federal Office	4,626	11,575
	- National Fund	231	(1,861)
	- Shoprite	436	-
	Annual leave	(4,455)	770
	Audit and accounting fees	6,770	6,225
	Bank charges	2,472	1,705
	Delegates meeting expenses	863	4,513
	Donations	500	-
	Fringe Benefits Tax	-	1,508
	General expenses	-	520
	Insurance	1,490	4,303
	Legal fees	9,000	142
	Long service leave	491	258
	Loss on disposal of office equipment	-	5,427
	Motor vehicle expenses - running costs, fuel & oil	14,495	14,822
	- lease charges	-	1,888
	Parking	-	120
	Postage	2,291	1,175
	Printing and stationery	2,046	2,267
	Rent, rates and electricity	2,500	3,485
	Redundancy provision	650	3,250
	Staff amenities and training	410	510
	Superannuation	6,863	5,112
	Telephone	11,100	13,026
	Travel and accomodation	421	-
	Wages	59,058	56,520
		<u>135,240</u>	<u>151,291</u>

**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 FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005**

NOTE 4	EXPENDITURE (CONT'D)	2005 \$	2004 \$
(d)	Affiliation fees were paid as follows:		
	Australian Labour Party	1,602	45
	Trades and Labour Council	2,355	(1,079)
	Federal Office	4,626	11,575
	National Fund	231	(1,861)
	Shoprite	436	-
		<u>9,250</u>	<u>8,680</u>
(e)	Donations were made as follows:		
	IPASA	<u>500</u>	<u>-</u>
(f)	Meeting fees were paid as follows:		
	Branch Committee of Management	863	4,513
	Other meeting expenses	-	-
		<u>863</u>	<u>4,513</u>

No fees or allowances were paid to persons in respect of their attendance at conferences or other meetings as representatives of the reporting unit during either the current or prior year

NOTE 5	RECEIVABLES		
	Sundry debtors	<u>-</u>	<u>16,690</u>

**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 FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005**

	2005 \$	2004 \$
NOTE 6 PROPERTY, PLANT AND EQUIPMENT		
Motor vehicles at cost	22,000	22,000
Less: Accumulated depreciation	(14,973)	(12,933)
Office equipment	8,551	8,551
Less: Accumulated depreciation	(5,481)	(5,140)
 Total property, plant and equipment	<u>10,097</u>	<u>12,478</u>

	Office Equipment \$	Motor Vehicles \$	Total \$
Balance at 1 April 2004	9,067	3,411	12,478
Additions	-	-	-
Disposals	-	-	-
Depreciation	(2,040)	(341)	(2,381)
Balance at 31 March 2005	<u>7,027</u>	<u>3,070</u>	<u>10,097</u>

	2005 \$	2004 \$
NOTE 7 ACCOUNTS PAYABLE		
Other creditors and accruals	<u>2,678</u>	<u>15,722</u>

**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 FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005**

NOTE 8 BORROWINGS

	2005 \$	2004 \$
Current Liabilities		
Hire purchase liability	-	10,380
Non Current Liabilities		
Federal office capitation fees	226,414	221,788

NOTE 9 PROVISION FOR EMPLOYEE BENEFITS

The amounts expected to be paid to fund employees for their pro rata entitlements to annual leave and long service leave are accrued annually at current salary rates. Sick leave has not been accrued, as any sick leave entitlements are considered contingent and non vesting.

	Annual Leave \$	Long Service Leave \$	Redundancy Provision \$	Total \$
Balance at 1 April 2004	4,773	6,539	8,650	19,962
Net charge for the year	(4,418)	(5,955)	(8,515)	(18,888)
Balance at 31 March 2005	355	584	135	1,074

Employee benefits are payable as follows:

Benefits payable to reporting unit officeholders	1,074
Benefits payable to other employees (excluding officeholders)	-
	1,074

NOTE 10 UNION FUNDS

	2005 \$	2004 \$
Union funds at the beginning of the year	(182,752)	(197,918)
Operating surplus for the year	13,758	15,166
Union funds at the end of the year	(168,944)	(182,752)

NOTE 11 CONTINGENT LIABILITIES

No material contingent liabilities exist as at 31 March 2005.

**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 FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005**

NOTE 12 NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks, net of outstanding bank overdrafts, and short term money market balances. Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

	2005 \$	2004 \$
Cash on hand	350	350
Cash at bank – general account	49,405	43,453
Cash at bank – incidental account	-	203
Cash at bank – motor vehicle replacement account	922	32
Cash at bank – Staff leave entitlements account	398	12,074
	<u>51,075</u>	<u>56,112</u>

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

Operating surplus	13,758	15,166
Non-cash flows in operating surplus:		
Depreciation	2,381	3,606
Loss on disposal of office equipment	-	5,427
Lease charges	-	1,888
Changes in assets and liabilities:		
(Increase) / Decrease in receivables	16,960	(6,751)
(Increase) / Decrease in prepayments	-	2,417
Increase / (Decrease) in accounts payable	(13,044)	(4,039)
Increase / (Decrease) in provisions	(18,888)	4,053
Increase / (Decrease) in Federal Office loan	4,626	11,575
Net cash provided by operating activities	<u>5,793</u>	<u>33,342</u>

(c) Credit Standby Arrangements

No bank overdraft or other facilities exist as at year end.

**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 FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005**

NOTE 13 EMPLOYEE BENEFITS

(a) Employee benefits paid to office holders of the WA Branch were as follows:

	2005	\$
Superannuation	6,863	

(b) Employee benefits paid to employees (excluding office holders) were \$Nil.

NOTE 14 RELATED PARTY TRANSACTIONS

Included in the reporting unit's non current liabilities is an amount of \$226,414 (2004: \$221,788) owing to the Federal Office of the Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia in relation to outstanding Federal Office capitation fees. Fees totalling \$4,626 (2004: \$11,575) payable to the Federal Office have been accrued during the year.

NOTE 15 ECONOMIC DEPENDENCY

The Branch office is dependent on the Federal Office for the following:

	2005	2004
	\$	\$
Federal Office Expense Reimbursements	970	1,125

**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 FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005**

NOTE 16 . POLITICAL AND SPONSORSHIP FUND

The Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing & Allied Services Union of Australia does not maintain a Political and Sponsorship Fund.

**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 & EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2005**

	2005 \$	2004 \$
INCOME		
Trust receipts		
Interest received	-	13
	<hr/>	<hr/>
EXPENSES		
Bank fees		
Trust payments, wages recovered & admin charges	-	(5,699)
	<hr/>	<hr/>
(Deficiency) / surplus of income over expenditure	<hr/> <hr/>	<hr/> <hr/>

**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2005**

ASSETS		
Cash at Bank	-	-
LIABILITIES		
Unclaimed monies	-	-
NET ASSETS	<hr/>	<hr/>
ACCUMULATED FUNDS		
Accumulated funds at the beginning of the year		5,686
Surplus of income over expenditure for the year	-	(5,686)
Accumulated funds at the end of the year	<hr/> <hr/>	<hr/> <hr/>

The wage recoupment trust account was wound up on the 31st December 2003 and the money paid over to unclaimed money's under the Unclaimed Money Act 1990.

**STATEMENT OF RECEIPTS AND PAYMENTS FOR
RECOVERY OF WAGES ACTIVITY
CASH BASIS
FOR THE YEAR ENDED 31 MARCH 2005
(Prepared on a Cash Basis)**

	2005	2004
	\$	\$
Cash assets in respect of recovered money at the beginning of the year		
Receipts		
Amounts recovered from employers	-	-
Interest received on recovered money	-	-
Total receipts	<u>-</u>	<u>-</u>
Payments		
Deductions of amounts due in respect of membership for:		
- 12 months or less	-	-
- greater than 12 months	-	-
Deductions or donations or other contributions to accounts or funds of:		
- the reporting unit	-	-
- another reporting unit of the organisation	-	-
- name of other entity	-	-
Deductions of fees charged or expense reimbursements to reporting unit	-	-
Distributed to workers as recovered wages	-	-
Paid to unclaimed moneys	-	-
Total payments	<u>-</u>	<u>-</u>
Cash assets in respect of recovered money at the end of the year	<u>-</u>	<u>-</u>

Wages recouped in the year related to nil workers.

Aggregate recouped wages payable to workers but not yet distributed as at 31 March 2005 amount to \$nil and relates to nil workers.

PENNA, Belinda

From: PENNA, Belinda
Sent: Tuesday, 28 March 2006 2:02 PM
To: 'robyn@plumbersvic.cepu.asn.au'
Subject: FW: Financial Documents for the Western Australian Branch for the year ending 31 March 2005

Robyn,

Here is your email again - sent to the correct address this time!

Regards

Belinda

From: PENNA, Belinda
Sent: Monday, 27 March 2006 4:31 PM
To: 'robyn@plumbersvic.cepu.asn.au'
Subject: Financial Documents for the Western Australian Branch for the year ending 31 March 2005

Dear Ms Wilson,

I am writing to you about the outstanding financial return for the Plumbing Division Western Australian Branch for the year ending 31 March 2005. Can advise me when this financial return can be expected to be lodged in the Registry?

Regards

Belinda Penna
NSW Registry RIA Team
Australian Industrial Registry
belinda.penna@air.gov.au
(02) 8374 6618



Australian Government
Australian Industrial Registry

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

Ref: FR2005/223 -[128V-PWA]

Mr J Nisbit
President
CEPU Plumbing Division
Western Australian Divisional Branch
24/257 Balcatta Road
BALCATTWA WA 6021

Dear Mr Nisbit

**Re: Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Division - Western Australian Divisional Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

The Accounts and Audit Part of Schedule 1B of the *Workplace Relations Act 1996* requires, as a general rule, that the audited financial statements of a reporting unit of a registered organisation, be lodged in the Industrial Registry within 6 months and 14 days from the end of its financial year.

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 31 March, 2005. For details of these provisions and organisations' financial reporting obligations please refer to the Registry's earlier correspondence.

In particular there is no record of lodgement of copies of:

- the general purpose financial report;
- the auditor's report; or
- the operating report.

These three reports are referred to as the "full report".

Section 268 of the RAO Schedule¹ requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **15 October, 2005.**

Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation whose conduct contravened the civil penalty provision.

I also draw your attention to the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out the general duties of officers and employees of organisations and their branches in relation to financial management.

In the absence of lodgement of a copy of the full report, I request you state in writing by **11 November, 2005:**

¹ Schedule 1B of the *Workplace Relations Act 1996*

- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report
- whether the committee of management has prepared the operating report
- whether the full report has been provided to members, and if so, when
- whether the full report provided to the members has been presented to a general or committee of management meeting, and if so, when
- when a copy of the full report will be lodged in the Industrial Registry.

The full report when lodged must be accompanied by a certificate of the secretary or other authorised officer that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

If you wish to discuss this letter, please contact me on (02) 8374 6618. In reply please quote: **FR2005/223**.

Yours sincerely



Belinda Penna

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

21 October, 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

Ref: FR2005/223-[128V-PWA]

Mr Michael Mitchell
Branch Secretary
CEPU Plumbing Division
Western Australian Divisional Branch
24/257 Balcatta Road
BALCATTWA 6021

Dear Mr Mitchell

Financial Return - year ending 31 March, 2005

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

New legislation

This letter is intended as guide to the law applicable on the date of this letter and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'¹). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

The key differences under the new legislation affecting financial returns are:

- a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)
- a greater emphasis given to Australian Accounting Standards
- the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)
- extensions of time are limited to one month
- restructured penalty provisions involving more extensive use of Civil Penalties
- the introduction of the Industrial Registrar's Reporting Guidelines
- organisations and their branches to report according to their financial structures, known as 'reporting units'.

We recommend you discuss the new requirements with your accountant or auditor.

¹ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as "*reporting units*". Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

Industrial Registrar's Guidelines

The Industrial Registrar's reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit's economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar's Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor's Report, comprise the reporting unit's financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar's Reporting Guidelines. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote: **FR2005/223**.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

Contact the Registry

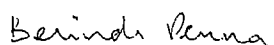
We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at belinda.penna@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely



Belinda Penna
for Deputy Industrial Registrar
12 April, 2005

Attachment B

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held* in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been* furnished to the member or Registrar; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: *[name of designated officer per section 243 of the RAO Schedule]*

Title of Office held:

Signature:

Date:

* Where compliance or full compliance has not been attained - set out details of non compliance instead.

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*