



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/674-[105N-ATAI]

Mr Trevor W Smith  
Divisional Secretary  
CFMEU - FFPD  
3rd Floor, Trades Hall  
11-16 South Terrace  
ADELAIDE SA 5001

Dear Mr Smith

**Re: Construction, Forestry, Mining and Energy Union - Forestry, Furnishing, Building Products and Manufacturing Division 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 December, 2003.

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

Now that the financial year for 31 December, 2003 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.

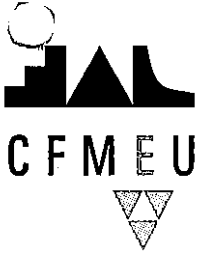
Please note that a branch of an organisation may be exempted from the accounting, auditing and reporting obligations in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act 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](mailto:belinda.penna@air.gov.au)  
12 January 2004



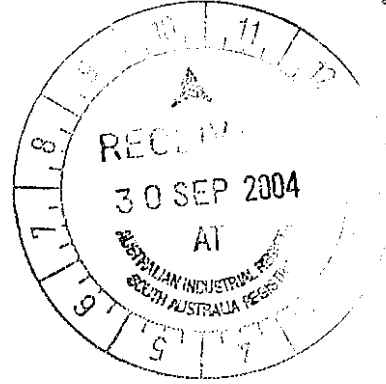
28<sup>th</sup> September 2003



TO BUILD, STRENGTHEN & MAINTAIN A UNION THAT PROTECTS & IMPROVES THE QUALITY OF LIFE FOR WORKERS

CONSTRUCTION  
FORESTRY  
MINING  
ENERGY  
UNION

Deputy Industrial Registrar  
PO Box 8046  
Station Arcade  
South Australia 5000



Attention: P. Kinne

ABN 91 691 430 210

National Secretary

TREVOR W SMITH

Dear Sir

Please find attached a copy of the Annual Accounts and Auditors Report for the National Office, Forestry & Furnishing Products Division of the Construction Forestry Mining and Energy Union for the year ended 31<sup>st</sup> December 2003.

The financial report was tabled at the National Executive meeting held on 3<sup>rd</sup> June 2004. At this meeting it was endorsed that the appropriate officers sign the summary audit for distribution to members.

Such distribution of the financial statements and accounts were provided to members in excess of eight days prior to the adoption of said accounts at the National Executive meeting held on 17<sup>th</sup> September 2004 (second meeting) where it was further moved that the Audited Financial Accounts be forwarded to the Registrar.

I now request that these documents be lodged accordingly.

Yours sincerely

Trevor W. Smith  
National Secretary  
Forestry & Furnishing Products Division  
CFMEU

National Office

Level 1

125 Port Road

HINDMARSH S.A. 5007

Ph: (08) 8424 3000

Fax: (08) 8424 3011

Email:

cfmeuffpd@optusnet.com.au

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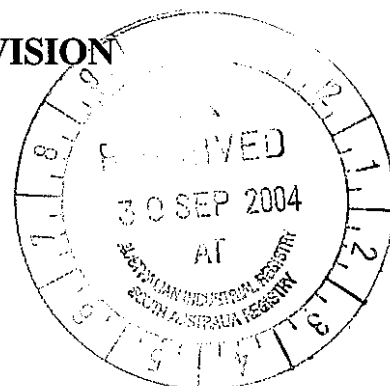
Fax: 61 8 8424 3011

Visit us at [www.cfmeu-forestdivision.com.au](http://www.cfmeu-forestdivision.com.au)

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## FORESTRY FURNITURE PRODUCTS DIVISION (NATIONAL OFFICE)

FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST DECEMBER, 2003



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Prepared by:

**Major, May & Associates**  
**Chartered Accountants**

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**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**  
**FORESTRY FURNITURE PRODUCTS DIVISION**  
(NATIONAL OFFICE)

**SUMMARY OF THE FINANCIAL STATEMENTS**  
For the Year Ended 31st December, 2003

The Financial Statements of the Division have been audited in accordance with the provisions of the Workplace Relations Act, 1996, as amended, (the Act), and the following Summary is provided for Members in accordance with Section 279 (2) of the Act.

A copy of the audited Accounts will be supplied free of charge to Members who request a copy, and the Union's responsibility in this regard is set out below.

**INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Act, the attention of Members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274, which read as follows:-

- “(1) A Member of an Organisation, or a Registrar, may apply to the Organisation for specified prescribed information in relation to the Organisation.
- (2) An Organisation shall, on application made under Sub-Section (1) by a Member of the Organisation or a Registrar, make the specified information available to the Member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under Sub-Section (1) at the request of a Member of the Organisation concerned, and the Registrar shall provide to a Member information received because of an application made at the request of the Member.”

An Organisation shall not contravene Section 274 (1), (2) & (3). Penalty \$1,000.

Certificates required to be given under the Act, by the Accounting Officer and the Divisional Executive, have been completed in accordance with the provisions of the Act, and contain no qualifications.

The Auditor's Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming as referred to in the Act.

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**  
**FORESTRY FURNITURE PRODUCTS DIVISION**  
(NATIONAL OFFICE)

**STATEMENT OF FINANCIAL PERFORMANCE**  
For the year ended 31st December, 2003

	<u>2003</u>	<u>2002</u>
	\$	\$
<b>Income</b>		
Sustentation Fees from Branches	884,234	789,968
Consulting Fees	75,000	55,750
Contributions to Legal Costs	379,431	-
Sundry Reimbursements	5,298	8,517
Interest - Benevolent Fund	812	602
Interest - Other	9,546	2,600
Other Income	8,353	5,467
	1,362,674	862,904
<b>Expenditure</b>		
Salaries and On-costs	443,399	384,196
Affiliation Fees	127,554	99,068
Conferences, Travel & Accommodation	71,019	60,651
Legal Fees	458,001	-
Other Costs	139,108	132,291
	1,239,081	676,206
<b>OPERATING SURPLUS FOR THE YEAR</b>	\$123,593	\$186,698

**STATEMENT OF FINANCIAL POSITION**  
As at 31st December 2003

Accumulated Funds	\$567,856	\$ 444,263
Represented by:-		
Current Assets	594,340	477,809
Fixed Assets	73,809	66,626
	668,149	544,435
Less		
Current Liabilities	100,293	100,172
<b>TOTAL LIABILITIES</b>	100,293	100,172
<b>NET ASSETS</b>	\$567,856	\$ 444,263

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION  
FORESTRY FURNITURE PRODUCTS DIVISION  
(NATIONAL OFFICE)**

TO THE MEMBERS OF THE C.F.M.E.U., FORESTRY FURNITURE PRODUCTS DIVISION

In our opinion, the Summary of the Financial Statements on page 2 is a fair and accurate summary of the Reports, Accounts and Statements of the Division, for the year ended 31st December, 2003.

The Auditor's Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming, as referred to in the Act, Sub-Section 276(4). The Organisation will supply, free of charge, a copy of the Reports, Accounts and Statements to any Members who so request.

MAJOR, MAY & ASSOCIATES  
Chartered Accountants

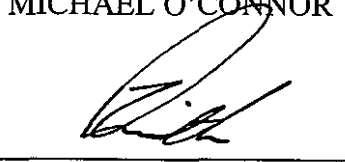


ANDREW MAY  
Partner  
Registered Company Auditor

DIVISIONAL EXECUTIVE

  
MICHAEL O'CONNOR  
JANE CALVERT

ACCOUNTING OFFICER

  
TREVOR SMITH

Signed at Adelaide this 3<sup>rd</sup> day of June, 2004.

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**  
**FORESTRY FURNITURE PRODUCTS DIVISION**  
(NATIONAL OFFICE)

**DIVISIONAL EXECUTIVE'S CERTIFICATE**  
For the Year Ended 31st December, 2003

We, MICHAEL JOSEPH O'CONNOR and JANE CALVERT, being two members of the Divisional Executive of the Construction, Forestry, Mining & Energy Union, Forestry Furniture Products Division, state on behalf of the Executive and in accordance with a resolution passed by the Executive, that:-

- (1) In the opinion of the Divisional Executive, the attached Accounts show a true and fair view of the financial affairs of the Division, as at 31st December, 2003.
- (2) In the opinion of the Divisional Executive, meetings of the Executive were held during the year ended 31st December, 2003, in accordance with the Rules of the Division.
- (3) To the knowledge of any member of the Executive, there have been no instances where records of the Division or other documents, (not being documents containing information made available to a Member of the Division, under Sub-Section 274 (2) of the Workplace Relations Act, 1996), or copies of those records or other documents, or copies of the Rules of the Division, have not been furnished or made available to Members, as requested in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the Rules of the Division.
- (4) The Division has complied with Sub-Sections 279 (1) and (6) of the Act in relation to the Financial Accounts in respect of the preceding year, and the Auditor's Report thereon.

  
MICHAEL O'CONNOR

  
JANE CALVERT

Signed at Adelaide this 3<sup>rd</sup> day of June, 2004.

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**  
**FORESTRY FURNITURE PRODUCTS DIVISION**  
(NATIONAL OFFICE)

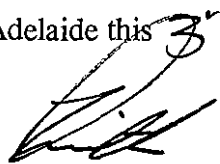
ACCOUNTING OFFICER'S CERTIFICATE  
For the Year Ended 31st December, 2003

I, TREVOR W. SMITH, being the Officer responsible for keeping the accounting records of the Construction, Forestry, Mining & Energy Union, Forestry Furniture Products Division, certify that as at 31st December, 2003, the number of Members of the Division was 17,118 (2002: 18,222).

In my opinion:-

- (1) The attached Accounts show a true and fair view of the financial affairs of the Division, as at 31st December, 2003.
- (2) A record has been kept of all moneys paid by or collected from Members, and all moneys so paid or collected have been credited to the appropriate Bank Account in accordance with the Rules of the Division.
- (3) Before any expenditure was incurred by the Division, approval of that expenditure was obtained in accordance with the Rules of the Division.
- (4) In the case of the Accounts prepared in accordance with Sub-Section 273 (1) of the Act, and, in particular, with regard to funds of the Division raised by compulsory levies or voluntary contributions from Members, or funds other than the 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.
- (5) No loans or other financial benefits, other than remuneration in respect of their full-time employment with the Division, were made to persons holding office in the Division.
- (6) The register of Members of the Division was maintained in accordance with the Act.

Signed at Adelaide this 3<sup>rd</sup> day of June, 2004.



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TREVOR SMITH



**CONSTRUCTION, FORESTRY,  
MINING & ENERGY UNION  
FORESTRY FURNITURE PRODUCTS DIVISION  
(NATIONAL OFFICE)**

**AUDITOR'S REPORT TO THE MEMBERS**  
For the year ended 31st December, 2003



**SCOPE**

We have audited the Accounts, being the Statement of Financial Position, Statement of Accumulated Funds, Statement of Financial Performance and Notes to and Forming part of the Accounts, of the Construction, Forestry, Mining & Energy Union, Forestry Furniture Products Division (National Office), for the year ended 31st December, 2003.

The Divisional Executive are responsible for the preparation and presentation of the Accounts and the information they contain.

We have conducted an independent audit of these Accounts in order to express an opinion on them to the Members of the Division.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the Accounts are free from material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Accounts, and the evaluation of accounting policies and significant accounting estimates.

These procedures have been undertaken to form an opinion as to whether, in all material respects, the Accounts are presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements and statutory requirements so as to present a view of the Division which is consistent with our understanding of its financial position and the results of its operations.

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

**AUDIT OPINION**

In our opinion:-

- (1) There were kept by the Division in respect of the year ended 31st December, 2003, satisfactory accounting records detailing the sources and nature of the Income of the Division (including Income from Members) and the nature and the purposes of Expenditure.

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**  
**FORESTRY FURNITURE PRODUCTS DIVISION**  
(NATIONAL OFFICE)

AUDITOR'S REPORT TO THE MEMBERS (cont.)  
For the year ended 31st December, 2003

**AUDIT OPINION (CONT.)**

- (2) The attached Accounts and Statements are properly drawn up:-
- (a) in accordance with Section 273 of the Workplace Relations Act, 1996, as amended;
  - (b) so as to give a true and fair view of;
    - (i) the state of affairs of the Division as at 31st December, 2003; and
    - (ii) the Income and Expenditure and Deficit of the Division for the year ended on that date;
  - (c) in accordance with applicable Accounting Standards.
- (3) We received from the Officers and Employees of the Division all the information and explanations which we required for the purposes of our audit.

**MAJOR, MAY & ASSOCIATES**  
Chartered Accountants



**ANDREW MAY ACA, BA (Acc)**  
Registered Company Auditor  
Partner

Signed at Adelaide this 4<sup>th</sup> day of June, 2004.

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**  
**FORESTRY FURNITURE PRODUCTS DIVISION**  
(NATIONAL OFFICE)

STATEMENT OF FINANCIAL POSITION  
As at 31st December, 2003

	Notes	<u>2003</u>	<u>2002</u>
		\$	\$
<b>ACCUMULATED FUNDS</b>			
Accumulated Surplus		567,856	444,263
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		\$567,856	\$ 444,263
		<hr/>	<hr/>
These Funds are represented by:-			
<b>CURRENT ASSETS</b>			
Commonwealth Bank Accounts			
Cheque Account		33,702	93,775
Term Deposits - Translation Account		18,721	18,501
- Long Service Leave Account		68,559	75,529
- Benevolent Fund		28,874	28,062
- Investment Account		223,355	18,756
Association of Forest Workers Product Account		53	95
Total Cash at Bank		<hr/> 373,264	<hr/> 234,718
Cash on Hand		1,250	1,250
Petty Cash Imprest		200	200
Sustentation Fees in Arrears		75,731	58,017
Benevolent Fund Levy in Arrears	5	3,000	3,000
Sustentation Fees Due		95,383	135,113
Reimbursements Due - W.A. Branch		45,511	45,511
		<hr/>	<hr/>
<b>TOTAL CURRENT ASSETS</b>		594,339	477,809
<b>CURRENT LIABILITIES</b>			
Accounts Payable		38,337	47,278
Women's Equity Fees Received in Advance		3,000	3,000
Provision for Annual Leave	1(d),9	58,955	16,834
Provision for Long Service Leave	1(d),9	-	33,060
		<hr/>	<hr/>
<b>TOTAL CURRENT LIABILITIES</b>		100,292	100,172
		<hr/>	<hr/>
<b>NET WORKING CAPITAL</b>		494,047	377,637
		<hr/>	<hr/>

To be read in conjunction with the notes to accounts.

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**  
**FORESTRY FURNITURE PRODUCTS DIVISION**  
(NATIONAL OFFICE)

STATEMENT OF FINANCIAL POSITION (cont.)  
As at 31st December, 2003

	Notes	<u>2003</u> \$	<u>2002</u> \$
<b>FIXED ASSETS</b>			
20% Equity in Strata Title Units 19 & 20 at Cost	6	37,575	37,575
		<u>37,575</u>	<u>37,575</u>
Motor Vehicles at Cost		44,946	44,946
Less : Provision for Depreciation		<u>(23,534)</u>	<u>(17,317)</u>
		21,412	27,629
Office Furniture & Equipment at Cost		54,931	38,064
Less : Provision for Depreciation		<u>(40,109)</u>	<u>(36,642)</u>
		14,822	1,422
<b>TOTAL FIXED ASSETS</b>		<u>73,809</u>	<u>66,626</u>
<b>NET ASSETS</b>		<u>\$ 567,856</u>	<u>\$ 444,263</u>

To be read in conjunction with the notes to accounts.

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**  
**FORESTRY FURNITURE PRODUCTS DIVISION**  
(NATIONAL OFFICE)

STATEMENT OF ACCUMULATED FUNDS  
For the year ended 31st December, 2003

	<u>2003</u>	<u>2002</u>
	\$	\$
Accumulated Funds Brought Forward	444,263	257,565
add Current Year Surplus/(Deficit)	123,593	186,698
	<hr/>	<hr/>
ACCUMULATED SURPLUS AT 31 DECEMBER	\$ 567,856	\$ 444,263
	<hr/>	<hr/>

To be read in conjunction with the notes to accounts.

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**  
**FORESTRY FURNITURE PRODUCTS DIVISION**  
(NATIONAL OFFICE)

STATEMENT OF FINANCIAL PERFORMANCE  
For the year ended 31st December, 2003

	Notes	<u>2003</u>	<u>2002</u>
INCOME		\$	\$
Sustentation Fees from Branches		884,234	789,968
Travel & Accommodation Reimbursements		5,298	8,517
Consulting & Board Fees		75,000	55,750
Contributions to Legal Costs		379,431	-
Interest Received - Benevolent Fund		812	602
Interest Received - General		9,546	2,600
Sundry Income		8,353	5,467
<b>TOTAL INCOME</b>		<u>1,362,674</u>	<u>862,904</u>
<b>EXPENDITURE</b>			
Advertising		-	7,250
Affiliation Fees	3	127,554	99,068
Audit & Accountancy Fees		4,125	4,100
Bank Fees, State & Federal Taxes		1,284	1,161
CFMEU National Office		250	439
Child Labour Support Campaign		2,288	340
Computer Expenses		14,796	9,683
Conference & Travelling Expenses		69,413	61,477
Depreciation		9,684	8,033
Donations		260	40
FFTS Roping In		-	18,449
Fringe Benefits Tax		1,137	3,864
Insurance		4,920	1,859
Legal Fees - Otways	8	458,001	-
Legal & Industrial Expenses - Other		2,261	3,460
Light & Power		1,158	2,051
Meeting Expenses		-	1,817
Motor Vehicle Expenses		6,040	6,247
National Conference		1,606	-
Office Expenses		5,186	4,858
Postage & Freight		2,178	2,228
Printing & Stationery		8,236	8,189
Project Consultancy		29,073	10,667
Publications & Subscriptions		2,018	1,577
Rates & Taxes		1,690	1,641

To be read in conjunction with the notes to accounts.

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**  
**FORESTRY FURNITURE PRODUCTS DIVISION**  
(NATIONAL OFFICE)

STATEMENT OF FINANCIAL PERFORMANCE (cont.)  
For the year ended 31st December, 2003

	Notes	<u>2003</u>	<u>2002</u>
		\$	\$
Salaries & On Costs			
Salaries & Allowances – Officials		258,417	237,840
– Other		45,670	68,629
Superannuation		67,650	52,129
Payroll Tax		15,112	19,919
Workcover		6,812	4,832
Provision for Annual Leave		42,122	(6,492)
Provision for Long Service Leave		7,616	7,340
Total Salaries & On Costs		<u>443,399</u>	<u>384,197</u>
Shirts & Badges		-	911
Strata Title Unit Maintenance		4,667	3,336
Sundry Expenses		3,379	631
Telephone & Facsimile		34,478	28,633
TOTAL EXPENDITURE		<u>1,239,081</u>	<u>676,206</u>
OPERATING SURPLUS FOR THE YEAR		<u>\$123,593</u>	<u>\$186,698</u>

To be read in conjunction with the notes to accounts.

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**  
**FORESTRY FURNITURE PRODUCTS DIVISION**  
(NATIONAL OFFICE)

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the year ended 31st December, 2003

**Note 1. Accounting Methods**

The Accounts are prepared under the Historical Cost Convention on an accruals basis and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies. In particular:-

- (a) The Accounts have not been adjusted to reflect changes in the general purchasing power of the dollar or in the prices of specific assets.
- (b) Provision is made for depreciation of Fixed Assets at rates considered appropriate to the useful lives of such assets.
- (c) No provision for Income Tax is necessary as "Trade Unions" are exempt from Income Tax under Section 50.15 of the Income Tax Assessment Act 1997.
- (d) Provision for Employees' Benefits, in the form of Long Service Leave and Annual Leave, has been made on the basis of employees' terms of Employment. Long Service Leave is accrued from the commencement of employment, and on the basis of historical data the total Provision is classified as a current liability.

**Note 2. Information to be provided to Members or Registrar**

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of Members is drawn to the provisions of Section 274, which read as follows:-

"(1) A Member of an Organisation, or a Registrar, may apply to the Organisation for specified prescribed information in relation to the Organisation.

(2) An Organisation shall, on application made under Sub-Section (1) by a Member of the Organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time as is prescribed.

(3) A Registrar may only make an application under Sub-Section (1) at the request of a Member of the Organisation concerned, and the Registrar shall provide to a Member information received because of an application made at the request of the Member."

An Organisation shall not contravene Section 274 (1), (2), and (3).  
Penalty \$1,000.



**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**  
**FORESTRY FURNITURE PRODUCTS DIVISION**  
(NATIONAL OFFICE)

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the year ended 31st December, 2003  
(cont.)

**Note 3. Affiliation Fees**

	<u>2003</u>	<u>2002</u>
	\$	\$
CFMEU National Office	127,554	99,068
	<u>\$ 127,554</u>	<u>\$ 99,068</u>

**Note 4. Contingent Liability \$Nil (2002 \$Nil)**

Subject to the outcome of the Legal Action described in Note 8 to these Accounts, the Divisional Executive is not aware of any Contingent Liabilities.

**Note 5. Fund Levies Due**

	<u>2003</u>	<u>2002</u>
	\$	\$
Benevolent Fund Levy due by Tasmanian Branch	3,000	3,000
	<u>\$ 3,000</u>	<u>\$ 3,000</u>

The Benevolent Fund was established several years ago by imposing a levy on each Branch. The levy payable by the Tasmanian Branch for the "Benevolent Fund" remains outstanding.

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**  
**FORESTRY FURNITURE PRODUCTS DIVISION**  
(NATIONAL OFFICE)

NOTES TO AND FORMING PART OF THE ACCOUNTS

For the year ended 31st December, 2003

(cont.)

**Note 6. Valuation of Strata Title Units**

The Division's 20% equity in Strata Title Units 19 and 20 is carried in the accounts at cost. The Divisional Executive has reviewed this figure in light of recent insurance and council related valuations, and believe that the carrying value of the Units is appropriate.

**Note 7. Merger of FFTS & F&FP**

On 1<sup>st</sup> March, 2002, the CFMEU, Federated Furnishing Trades Society, Union Division, merged its operations nationally with the CFMEU, Forestry & Furnishing Products Division to form the CFMEU, Forestry Furniture Products Division.

As a result of this merger, the comparative information in the accounts for the year ended 31<sup>st</sup> December 2002 represent the activity of the former F&FP Division, National Office, for the two months ended 28<sup>th</sup> February 2002, and of the merged body National Office for the remaining ten months of the year.

**Note 8. Legal Action re Otways**

During the year ended 31<sup>st</sup> December 2003, a substantial legal action was commenced against the CFMEU, FFPD Division, in respect of proceedings issued in the Supreme Court of Victoria by a number of 'Greens' protestors, which included a paid Wilderness Society Officer, alleging that they were "unlawfully detained and deprived of their liberty during the week commencing 25<sup>th</sup> January 1999". Although the Court Case is now concluded, no decision is expected for some time. The Divisional Executive do not expect the result of the Case to be adverse, but it can be seen that Legal Fees incurred have been significant, with further substantial costs having been incurred in 2004.

Contributions to legal fees have been made by each Branch in proportion to their membership, as well as by Forestry 2000, and the total of these contributions is shown separately as Income Received.

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION  
FORESTRY FURNITURE PRODUCTS DIVISION  
(NATIONAL OFFICE)**

**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
For the year ended 31st December, 2003  
(cont.)

**Note 9. Leave Provisions**

The substantial increase in Provision for Annual Leave as at 31<sup>st</sup> December 2003 has arisen due to a change in the timing of payments for Annual Leave during the Christmas/New Year period. Most of this Provision was paid out in January 2004.

Two long serving officials were paid the balance of their Long Service Leave Entitlement during 2003. As a result, no Provision for Long Service Leave has been recognised at 31<sup>st</sup> December 2003.



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 Trevor Smith  
National Divisional Secretary  
Forestry & Furnishing Products Division  
CFMEU  
Level 1, 125 Port Road  
HINDMARSH SA 5007

Dear Mr Smith

**Re: Lodgement of Financial Statements and Accounts for the CFMEU FFPD Divisional Office for the year ending 31 December 2003 (FR2003/674)**

Receipt is acknowledged of the abovementioned financial documents which were lodged in the Registry on 30 September 2004.

Thank you for your attention to this matter. The documents have been filed, and may be viewed on the internet at [www.e-airc.gov.au/105natai/financial](http://www.e-airc.gov.au/105natai/financial).

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

Yours sincerely,

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

Belinda Penna  
for Deputy Industrial Registrar

1 October 2004