



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

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9360 6990

**Ref: FR2004/682-[105N-NSWT]**

Mr Craig Smith  
Divisional Branch Secretary  
CFMEU FFPD  
New South Wales Divisional Branch  
PO Box Q694  
QVB PO SYDNEY NSW 1230

Dear Mr Smith

**Financial Return - year ending 31 December, 2004**

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'<sup>1</sup>). 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.

<sup>1</sup> 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](http://www.airc.gov.au)). When lodging the financial return please quote: **FR2004/682**.

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 6666 or by e-mail at [peter.mckerrow@air.gov.au](mailto:peter.mckerrow@air.gov.au) or [belinda.penna@air.gov.au](mailto: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](http://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



for Deputy Industrial Registrar  
19 January 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	✓
<b>1</b>	<b>General Purpose Financial Report</b>	
	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?	
<b>2</b>	<b>Committee of Management Statement</b>	
	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?	
<b>3</b>	<b>Auditor's Report</b>	
	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?	
<b>4</b>	<b>Operating Report</b>	
	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?	
<b>5</b>	<b>Concise report*</b>	
<b>6</b>	<b>Certificate of Secretary or other Authorised Officer</b>	
	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 Officer<sup>1</sup>**

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]<sup>2</sup>*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]<sup>3</sup>*, 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]<sup>3</sup>* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

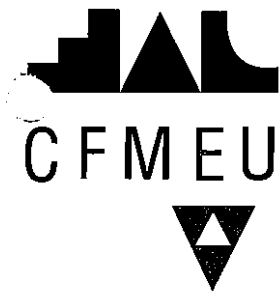
<sup>1</sup>*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

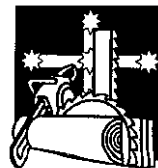
(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

<sup>2</sup>*Only applicable where a concise report is provided to members*

<sup>3</sup>*Insert whichever is applicable*



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**FORESTRY**

**MINING**

**ENERGY**

**UNION**



FORESTRY, FURNISHING,  
BUILDING PRODUCTS AND  
MANUFACTURING DIVISION  
(FFPD DIVISION)  
NSW DIVISIONAL BRANCH  
ABN: 33 399 833 248

CRAIG SMITH  
Divisional Branch Secretary  
BRAD PARKER  
Divisional Branch President

**NSW BRANCH OFFICE**

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15 WENTWORTH AVENUE  
SYDNEY NSW 2000

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forestrynsw@fed.cfmeu.asn.au

WEB:

www.cfmeu.asn.au

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

26 June 2005

**Your Reference: FR2004/682-[105N-NSW]**

Dear Sir/Madam

**RE: Financial Return – year ending 31 December 2004**

I write to request an extension of time for a copy of the Financial Report of the CFMEU FFPD Division NSW Branch being provided to members of the branch. The grounds on which I make application for extension of time are as follows:

1. We have experienced a delay in the preparation of the financial report and the Auditors Report, this delay is largely due to the NSW Branch being a small reporting unit within the CFMEU and operates with limited administration resources.
2. A full meeting of the Committee of Management has not been scheduled since the end of the financial reporting year.

The NSW Branch is being assisted by the FFPD Divisional National Office to ensure the necessary resources are available to expedite and conclude our reporting obligations.

Thank you in advance of your favourable consideration to this extension of time application.

Yours sincerely

**CRAIG SMITH**  
**DIVISIONAL BRANCH SECRETARY**  
**CFMEU FFPD DIVISION - NSW DIVISIONAL BRANCH**





**Australian Government**

**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
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Email: sydney@air.gov.au

Mr Craig Smith  
Divisional Branch Secretary  
CFMEU FFPD  
NSW Divisional Branch  
PO Box Q694  
QVB PO SYDNEY NSW 1230

**Financial Return - year ending 31 December 2004 (FR2004/682)**

I refer to your letter of 26 June 2005 received in the Registry on 13 July 2005 seeking an extension of time to provide members the Branch's full report. I note that is intended to present the report to the committee of management after providing it to members.

My power to extend time can only be exercised if an application is received during the period in which the Branch must provide the full report to members. Under s265(5)(b) of the RAO Schedule, this period is within five months of the end of the financial year – that is no later than 31 May 2005, if presenting to a committee of management meeting.

The Branch's application was received after 31 May 2005. Therefore I must formally refuse it.

Despite this, I appreciate the Branch's efforts to keep the Registry informed of the progress of its report. I note the difficulties the Branch has experienced in preparing its report this year and the assistance it has sought to complete its reporting obligations.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Barry Jenkins'.

Barry Jenkins  
Deputy Industrial Registrar

27 July 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: FR2004/682-[105N-NSWT]**

Mr Craig Anthony Smith  
Divisional Branch Secretary  
Construction, Forestry, Mining and Energy Union-  
FFPD - New South Wales Branch (No.1 Branch)  
PO Box Q694  
QVB Sydney NSW 1230

Dear Mr Smith

**Construction, Forestry, Mining and Energy Union-FFPD - New South Wales Branch (No.1 Branch) - Outstanding Financial Return**  
*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 December, 2004. 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 Schedule<sup>1</sup> 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 from the end of the financial year. Therefore, lodgement of the documents in the Registry was required by 17 July, 2005.

<sup>1</sup> Schedule 1B of the *Workplace Relations Act 1996*

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 16 September 2005:

- 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.

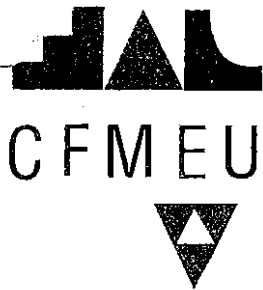
If you wish to discuss this letter, please contact me on (02) 8374 6666 or email [riasydney@air.gov.au](mailto:riasydney@air.gov.au). In reply please quote the FR reference number at top left on the first page.

Yours sincerely

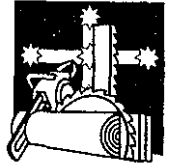


Peter McKerrow  
for Deputy Industrial Registrar

31 August 2005



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18 November 2005

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

**COPY**

Attention: Stephen Kellett, Assistant Manager, Australian Industrial Registry

**RE: Lodgement of Fincial Statements and Accounts for the CFMEU  
FFPD NSW Divisional Branch for the year ended 31 December  
2003 (FR2003/686)**

I refer to correspondence dated 15 June 2005 received from Mr Peter McKerrow regarding lodgement of our financial Statements and in particular the Audit Opinion regarding "inherent uncertainty" contained with the report.

My apologies for the delay in responding to Mr McKerrow's letter, it was an oversight.

The Auditors have reported the "Inherent uncertainty regarding continuation as a going concern" for the CFMEU FFPD NSW Divisional Branch on the basis that the value of liabilities of the Branch such as accounts payable on hand and Officers and employee entitlements has exceeded the depreciated value of the few assets held by the Branch, as can be identified within the financial report.

The NSW Branch doesn't own or hold substantial building assets or shares or other interests, therefore, the Branch negative net result position will probably continue into the future. Indeed the Auditors have reported the "Inherent uncertainty regarding continuation as a going concern" for the CFMEU FFPD NSW Divisional Branch in the 2004 Financial Statements Report.

The auditors have qualified the Inherent uncertainty statement at note 18 of the report. If the financial reports of all the Branches and the National Office of the FFPD are considered as one, the Division has a very healthy net assets position. The FFPD National Executive has underwritten/guaranteed employee entitlements for all officers and staff of the NSW Branch. Further, since the making of the report, the Branch has been meeting its debts and liabilities as they fall due.

As at 31 December 2003 and at 31 December 2004, the Branch was carrying several aging debts which have either been forgiven by the creditor or paid with the financial assistance of the National Executive of the Division. This reduction in the accounts payable liability will impact positively on the net result position of the Branch.

I can disclose that a substantial restructuring proposal for the CFMEU FFPD has been under consideration for several months now. The restructure proposal will result in significant cost savings to the Branch particularly in the area of administration. The recent announcement of the Division to relocate its National Office from Adelaide to Sydney is one of the initial steps under the restructure proposal.

I trust that the above addresses your request for comment on the Audit Opinion and should you wish to discuss the matter I can be contacted on (02) 8898 6900 or 0414225592.

Yours sincerely



CRAIG SMITH  
DIVISIONAL BRANCH SECRETARY  
CFMEU FFPD – NSW DIVISIONAL BRANCH

**KELLETT, Stephen**

---

**From:** KELLETT, Stephen  
**Sent:** Thursday, 17 November 2005 6:29 PM  
**To:** 'craigsmith@cfmeuffpd.org.au'  
**Subject:** Financial returns for 2003 and 2004

Dear Craig,

I am writing to follow-up both the above returns. I appreciate the constraints on your time but the Registry is keen to finalise as many outstanding financial matters as possible before busy mid-December period.

As far as the 2004 return is concerned, I gather that there were difficulties and limited resources for preparing the report and holding meetings – so can you just email me back with your advice as to where this is up to? That would be sufficient at this stage. If your reports are ready to lodge or soon will be – that would be a bonus.

As far as the 2003 return is concerned, what is holding up our filing of the documents is simply your formal reply to my predecessor Peter McKerrow's letter of 15 June. We just need your comment and clarification on what the auditor described as the "*inherent uncertainty whether the Branch will be able to continue as a going Concern*". If you can simply comment on why this uncertainty exists – or if you want to describe it differently – and whether the situation is likely to change or whether it is in your opinion grave. I think that would be all that is required and we could file it.

I hope you can get back to me soon. I look forward to hearing from you. Ring me if you wish.

Regards

Stephen Kellett  
Assistant Manager, Australian Industrial Registry. (02) 8374 6509



**From:** KELLETT, Stephen [mailto:stephen.KELLETT@air.gov.au]  
**Sent:** Thursday, 17 November 2005 6:30 PM  
**To:** Craig Smith  
**Subject:** Financial returns for 2003 and 2004

COPY

Dear Craig,

I am writing to follow-up both the above returns. I appreciate the constraints on your time but the Registry is keen to finalise as many outstanding financial matters as possible before busy mid-December period.

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I hope you can get back to me soon. I look forward to hearing from you. Ring me if you wish.

Regards

Stephen Kellett  
Assistant Manager, Australian Industrial Registry. (02) 8374 6509

\*\*\*\*\*

This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this email in error please notify the sender.

This footnote also confirms that this email message has been swept for the presence of computer viruses.

\*\*\*\*\*

**From:** Craig Smith [mailto:craigsmith@cfmeuffpd.org.au]  
**Sent:** Friday, 18 November 2005 2:46 PM  
**To:** KELLETT, Stephen  
**Subject:** RE: Financial returns for 2003 and 2004

Thanks Steven,

The 2004 financial Report was presented to a meeting of the Committee of Management yesterday. The report will now be posted on our web site [www.cfmeu.asn.au](http://www.cfmeu.asn.au) and the address link will be provided to all members. I will lodge the report with the registry when signatures are finalised, you should receive within the next two weeks.

I have attached an electronic copy of a letter sent today in response to Peter McKerrow's letter of 15 June. Our Accounts Administrator was given responsibility for drafting a response for my signature, but she left our employ on 24 June and I simply forgot all about it, I can't even find the original, but I do understand the response required from your email, so I trust my response deals with the issue.

I have also attached a notice regarding our new address, phone and fax numbers (previously sent to Belinda Penna also) could you update the Registry's records accordingly.

Regards

Craig Smith  
Divisional Branch Secretary  
Construction Forestry Mining & Energy Union  
Forestry, Furnishing, Building Products and  
Manufacturing Division (CFMEU FFPD)  
NSW Divisional Branch  
Ph: (02) 8898 6900  
Fax: (02) 8898 6901  
Mob: 0414 225592  
E mail: [craigsmith@cfmeuffpd.org.au](mailto:craigsmith@cfmeuffpd.org.au)  
Web: [www.cfmeu.asn.au](http://www.cfmeu.asn.au)  
Office: Ground Floor, 11 George Street, Parramatta NSW  
Postal: P.O. Box 207 PBC, Parramatta NSW 2124

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**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 Craig Smith  
Branch Secretary, NSW Divisional Branch  
Forestry & Furnishing Products Division  
CFMEU  
PO Box Q694, Queen Victoria Building Post Office  
SYDNEY NSW 1230

Dear Mr Smith

**Re Financial report – New South Wales Divisional Branch, FFPD Division –  
for year ending 31 December 2004 (FR2004/682)**

Thank you for your email dated 18 November 2005 advising the status of the above financial report. I appreciate your prompt response and look forward to receiving the documents in the coming weeks.

Yours sincerely,

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

Stephen Kellett  
for Deputy Industrial Registrar

23 November 2005

**PENNA, Belinda**

---

**From:** PENNA, Belinda  
**Sent:** Monday, 27 March 2006 11:27 AM  
**To:** 'craigsmith@cfmeuffpd.org.au'  
**Subject:** Financial Return for 2004

Dear Mr Smith

I am writing to you to follow-up the financial return for the year ending 31 December 2004. We last contacted you on 17 November 2005, and you responded by email on 18 November 2005.

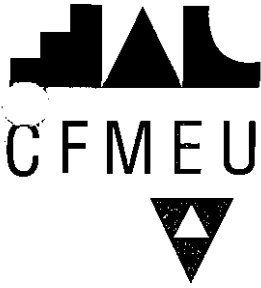
In your email you advised that the financial report had been presented to a meeting of the Committee of Management the previous day, that the report was to be posted to your website and web address link provided to the members, and that the report would be lodged in the Registry when the signatures were finalised, which you indicated would be in approximately two weeks time from the date of the email.

Would it be possible for you to advise me when the financial return might be lodged?

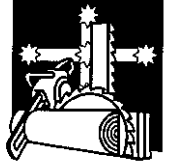
Regards

Belinda Penna  
For Deputy Industrial Registrar

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



Solidarity is Strength



NSW BRANCH

CONSTRUCTION

FORESTRY

MINING

ENERGY

UNION



FORESTRY, FURNISHING,  
BUILDING PRODUCTS AND  
MANUFACTURING DIVISION  
(CFMEU FFPD)  
NSW DIVISIONAL BRANCH  
ABN: 33 399 833 248

CRAIG SMITH  
Divisional Branch Secretary

BRAD PARKER  
Divisional Branch President

NSW BRANCH OFFICE

GROUND FLOOR  
11 GEORGE STREET  
PARRAMATTA NSW 2150

PO BOX 207 PBC  
PARRAMATTA NSW 2124

PH: (02) 8898 6900

FAX: (02) 8898 6901

E-MAIL:

enquiries@cfmeu.ffpdnsw.org.au

WEB:

www.cfmeu.asn.au

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

2 May 2006

Dear Deputy Industrial Registrar

**RE: Construction Forestry Mining & Energy Union, Forestry,  
Furnishing, Building Products and Manufacturing Division, NSW  
Divisional Branch – Financial Documents Year ended 31 December  
2004 – Workplace Relations Act 1996**

Please find enclosed copy of the full report and Secretary Certificate regarding  
our 2004 reporting requirements.

Yours sincerely

CRAIG SMITH  
DIVISIONAL BRANCH SECRETARY  
CFMEU FFPD – NSW DIVISIONAL BRANCH




## SECRETARY'S CERTIFICATE

Issued pursuant to sub section 268 (c) of the Workplace Relations Act., 1996.

I, Craig Anthony Smith, being the Divisional Branch Secretary of the NSW Divisional Branch (No. 1 Branch) of the Forestry, Furnishing, Building Products and Manufacturing Division (FFPD Division) of the Construction, Forestry Mining and Energy Union, Ground Floor, 11 George Street Parramatta NSW 2150, do hereby state that the attached documents are copies of the reports and audited accounts and financial statements for the year ending on the 31<sup>st</sup> day December, 2004 that were:

- (i) Supplied to members by publication of the full report on the internet and the specified web address being provided in the union newsletter published as Autumn 2006 edition; and
- (ii) Presented to a general meeting of members of the Committee of Management of the NSW Divisional Branch (No. 1 Branch) of the Forestry, Furnishing, Building Products and Manufacturing Division (FFPD Division) on of the Construction, Forestry Mining and Energy Union on the 17<sup>th</sup> November 2005.

Signed: .....

  
Craig Anthony Smith

2<sup>th</sup> day of May ..... 2006



**CONSTRUCTION FORESTRY MINING AND ENERGY UNION**  
**FORESTRY, FURNISHING, BUILDING PRODUCTS AND MANUFACTURING DIVISION -**  
**NEW SOUTH WALES DIVISIONAL BRANCH**

**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2004**

**CONTENTS**

1-2	Operating Report
3	Committee of Managements' Certificate
4	Independent Audit Report to the Members
5	Statement of Financial Performance
6	Statement of Financial Position
7	Statement of Cash Flows
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18	Disclaimer on Additional Financial Information
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21	Detailed Statement of Financial Performance – Grant Accounts



## OPERATING REPORT

Your Committee of Management present their Operating Report on the Union for the year ended 31 December 2004.

### *Committee of Management*

The names of Committee of Management (COM) in office at any time during the year are:

<b>Name</b>	<b>Position</b>	<b>Period of Appointment</b>
Mr B Anderson	Branch President (Honorary)	1/1/2004 to 31/12/2004
Mr B Parker	Branch President	1/1/2004 to 31/12/2004
Mr B Campbell	Branch Senior Vice President	1/1/2004 to 31/12/2004
Mr T Abramovic	Branch Vice President (Junior)	1/1/2004 to 31/12/2004
Mrs J Willett	Branch Vice President (Junior) (AA)	1/1/2004 to 31/12/2004
Mr C Smith	Branch Secretary	1/1/2004 to 31/12/2004
Mrs E Anderson	Committee of Management (AA)	1/1/2004 to 31/12/2004
Mr R Watson	Committee of Management	1/1/2004 to 31/12/2004
Mr K Miller	Committee of Management	1/1/2004 to 31/12/2004
Mrs S Taalili	Committee of Management	1/1/2004 to 31/12/2004
Mr A Lanyon	Committee of Management	1/1/2004 to 31/12/2004
Mr B Barrakett	Committee of Management	1/1/2004 to 31/12/2004
Mrs C Hampton	Committee of Management (AA)	1/1/2004 to 31/12/2004
Mr K Hickey	Committee of Management	1/1/2004 to 31/12/2004
Mr M Schuppan	Committee of Management	1/1/2004 to 31/12/2004
Mr G Tory	Committee of Management	1/1/2004 to 31/12/2004
Mr A Ovington	Committee of Management	1/1/2004 to 31/12/2004

### *Principal Activities*

The principal activities of the Union during the year were: -

- Adherence to the rules of the Branch in furtherance of the objects of the Union consistent with the industrial relations legislation.
- Implementation of the decisions of the Branch Executive and Committee of Management.
- Implementation of the Union's organising agenda, including assistance and advice on organising site projects, training and development of officials and planning and resourcing campaigns.
- Industrial support including assistance with legal and legislative matters.
- The administration and variation of federal and state wards.
- Negotiation and registration of certified industrial instruments on behalf of members consistent with the objects of the Workplace Relations Act and the Union rules.
- Media and other communications to members and to the broader local communities of the Branch on issues affecting the rank and file.

### *Results of Activities*

The Branch has been involved in lobbying and negotiating with different levels of Government and key industry organisations around issues of importance to the members, including but not limited to health and safety issues, industrial and compensation matters, superannuation entitlements and environmental matters impacting the mining industry.

The Branch has successfully implemented certified agreements and awards for the benefits of members.

The Branch has successfully recruited new members in conjunction with a national objective of recruitment and training.



## **OPERATING REPORT**

Continued

### ***Significant Changes in Nature of Activities***

There were no significant changes in the nature of activities of the Union during the year.

### ***Significant Changes in Financial Affairs***

Significant changes in the financial affairs of the Union include a fall in income from Grants during the year of 54% as a consequence of the completion of one of the grants. As a result of the fall in income levels administration expenditure was reduced by 22%.

### ***Membership of the Union***

There were 3,118 members of the Union as at 31 December 2004.

### ***Rights of Members to Resign***

All members of the Union have the right to resign in accordance with Rule 11 of the Union Rules (and section 174 of the Workplace Relations Act), namely, by providing written notice addressed and delivered to the District Secretary.

### ***Employees of the Union***

As at 31 December 2004 the Union employed 8 full time employees.


### ***Superannuation Trustees***

Mr C Smith is an executive member of the Union and holds directorship of TISS Pty Ltd.

Mr B Parker is an executive member of the Union and holds directorship of F.I.R.S.T Superannuation Pty Ltd.

No other officer or member of the Union acts:

- (i) as a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) as a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme.

  
.....  
**Craig Smith**

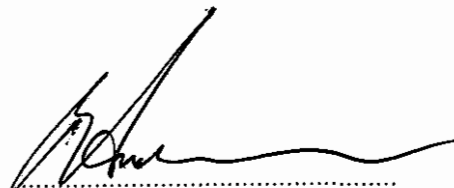
Signed this 17<sup>th</sup> day of November 2005.

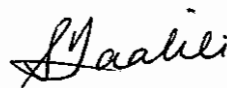
## COMMITTEE OF MANAGERMENTS' CERTIFICATE

The Committee of Management of the Construction Forestry Mining and Energy Union – Forestry, Furnishing, Building Products and Manufacturing Division – New South Wales Divisional Branch, do state that in the opinion of the Committee, that:

- (i) The financial report and notes comply with Australian Accounting Standards;
- (ii) The financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (iii) The financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Union for the year ended 31 December 2004;
- (iv) There are reasonable grounds to believe that the Union will be able to pay its debts as and when they become due and payable; and
- (v) During the financial year ended 31 December 2004 and since the end of the financial year:-
  - (i) Meetings of the Committee of Management were held in accordance with the rules of the organisation; and
  - (ii) The financial affairs of the Union have been managed in accordance with the rules of the organisation; and
  - (iii) The financial records of the Union have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003; and
  - (iv) The financial records of the Union have been kept, as far as practicable, in a consistent manner to each other reporting unit of the organisation; and
  - (v) No information has been sought in any request of a member of the Union or by a Registrar duly made under section 272 of Schedule 1B to the Workplace Relations Act 1996; and
  - (vi) No orders have been made by the Industrial Registrar under section 273 of Schedule 1B to the Workplace Relations Act 1996.

This Statement is made in accordance with a resolution of the Committee of Management and is signed for and on behalf of the Committee of Management by:

  
.....  
Bevan Anderson

  
.....  
Sala Taalili

Signed this 17<sup>th</sup> day of November 2005.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

### Scope

We have audited the financial report of the Construction Forestry Mining and Energy Union – Forestry, Furnishing, Building Products and Manufacturing Division – New South Wales Divisional Branch ("the Union") for the year ended 31 December 2004 as set out on pages 5 to 17. The Union's Committee of Management is responsible for the preparation and presentation of the financial report. We have conducted an independent audit of this financial report in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. The procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards, other mandatory professional reporting requirements and statutory requirements, so as to present a view which is consistent with our understanding of the Union's financial position and the results of its operations and cash flows.

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

### Audit Opinion

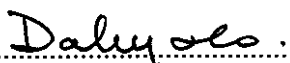
In our opinion, the financial report is in accordance with:

- (a) The Workplace Relations Act 1996, including:
  - (i) giving a true and fair view of the Union's financial position as at 31 December 2004 and of its performance and cash flows for the year ended on that date; and
  - (ii) complying with other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act.
- (b) The financial report has been prepared in accordance with Accounting Standards and other mandatory professional reporting requirements.

We have where necessary, obtained all the information and explanations that, to the best of our knowledge and belief, were necessary for the purposes of our audit.

### 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 18, there is significant uncertainty whether the The Forestry, Furnishing, Building Products and Manufacturing Division – New South Wales Divisional Branch 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.

  
.....  
Daley & Co  
Chartered Accountants

  
.....  
M L Gleeson  
Registered Company Auditor

Signed at Wollongong NSW this 17<sup>th</sup> day of November 2005.

Liability limited by the Accountants Scheme, approved under the Professional Standards Act 1994 (NSW)

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31 DECEMBER 2004**

	NOTE	2004 \$	2003 \$
<b>Revenues from Ordinary Activities</b>	2(a)	<u>1,228,138</u>	<u>1,340,243</u>
<b>Expenses from Ordinary Activities</b>			
Employee Benefits Expense		624,157	636,820
Depreciation and Amortisation Expense		13,965	14,213
Sustentation Fees		173,572	174,181
Motor Vehicle Expenses		51,920	59,978
Other Ordinary Expenditure		470,704	602,499
Written Down Value of Property, Plant & Equipment Sold		-	3,732
		<u>1,334,318</u>	<u>1,491,423</u>
<b>LOSS FROM ORDINARY ACTIVITIES ATTRIBUTABLE TO MEMBERS</b>		<u>(106,180)</u>	<u>(151,180)</u>

The accompanying notes form part of this financial report

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

	NOTES	2004 \$	2003 \$
<b>CURRENT ASSETS</b>			
Cash	4	92,653	120,038
Receivables	5	207,063	113,992
Other	6	12,663	6,828
Investments	7	142,642	163,569
<b>TOTAL CURRENT ASSETS</b>		<b>455,021</b>	<b>404,427</b>
<b>NON-CURRENT ASSETS</b>			
Investments	7	916	1
Property, Plant and Equipment	8	147,784	144,992
<b>TOTAL NON-CURRENT ASSETS</b>		<b>148,700</b>	<b>144,993</b>
<b>TOTAL ASSETS</b>		<b>603,721</b>	<b>549,420</b>
<b>CURRENT LIABILITIES</b>			
Accounts Payable	9	356,107	213,267
Interest Bearing Liability	10	7,340	7,458
Provisions	11	217,287	190,106
Other	12	27,168	53,034
Tax Liability		41,380	23,773
<b>TOTAL CURRENT LIABILITIES</b>		<b>649,282</b>	<b>487,638</b>
<b>NON CURRENT LIABILITIES</b>			
Interest Bearing Liabilities	10	56,915	59,643
Provisions	11	110,867	109,302
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>167,782</b>	<b>168,945</b>
<b>TOTAL LIABILITIES</b>		<b>817,064</b>	<b>656,583</b>
<b>NET ASSETS</b>		<b>(213,343)</b>	<b>(107,163)</b>
<b>ACCUMULATED FUNDS</b>			
Members Funds	15	(213,343)	(107,163)

The accompanying notes form part of this financial report

**STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED 31 DECEMBER 2004**

	NOTES	2004 \$	2003 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Members		952,461	963,042
Service Fees – Grants		11,064	64,559
Reimbursement of Sitting Fees		30,247	32,590
Reimbursement of Grant Expenditure		15,362	99,598
Interest received		7,724	8,057
Dividends Received		113	-
Other Income Received		1,969	10,289
Payments to Suppliers and Employees		(1,042,446)	(1,177,017)
Interest Paid on Borrowings		(4,615)	(4,340)
Receipts for Government Grants		199,949	333,796
Payments on Behalf of Government Grants		(200,537)	(300,606)
NET CASH PROVIDED (USED) IN OPERATING ACTIVITIES	14(a)	<u>(28,709)</u>	<u>29,968</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Property, Plant & Equipment		-	8
Proceeds from Sale of Investments		-	70,030
Payments for Property, Plant and Equipment		(16,757)	(17,939)
Movements in Investments		20,927	(42,848)
NET CASH PROVIDED BY INVESTING ACTIVITIES		<u>4,170</u>	<u>9,251</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayments of Borrowings		(2,846)	(3,257)
NET CASH USED IN FINANCING ACTIVITIES		<u>(2,846)</u>	<u>(3,257)</u>
NET INCREASE IN CASH HELD		(27,385)	35,962
CASH AT THE START OF THE FINANCIAL YEAR		120,038	84,076
CASH AT THE END OF THE FINANCIAL YEAR	14(b)	<u>92,653</u>	<u>120,038</u>

The accompanying notes form part of this financial report

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2004

### 1. STATEMENT OF ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views, other pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act, 1996.

The financial report has been prepared on an accruals basis and is based on historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

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

#### (a) PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are brought to account at cost less where applicable, any accumulated depreciation. The carrying amount of property, plant and equipment is reviewed periodically by the Committee to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, is depreciated over their useful lives to the Union commencing from the time the asset is held ready for use. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

<i>Class of Fixed Asset</i>	<i>Depreciation Rate</i> %
Buildings	2.00 to 20.00
Furniture Fittings & Equipment	5.00 to 47.90
Motor Vehicles	22.50

#### (b) EMPLOYEE BENEFITS

Provision is made in respect of the Union's liability for annual leave, sick leave and long service leave arising from services rendered by officers and employees to balance date. Long service leave is accrued in respect of all officers and employees with more than 5 years service. Related on-costs are included in these provisions.

Contributions are made to employee superannuation funds and are charged as expenses where incurred.

#### (c) INCOME TAX

No provision for income tax is necessary, as the Union (being a registered Industrial Trade Union) is exempt from tax under section 50-15 of the Income Tax Assessment Act.

#### (d) COMPARATIVE FIGURES

Where required, comparative figures have been adjusted to conform with changes in presentation in the current financial year.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2004**

Continued

**1. STATEMENT OF ACCOUNTING POLICIES**

Continued

(e) GOODS AND SERVICES TAX

Revenues, expenses and fixed assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

The net amount of GST recoverable from, or payable to the Australian Taxation Office (ATO) is included as a current asset or liability in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis. The GST component of cash flows arising from investing and financing activities which are recoverable from, or payable to the ATO are classified as operating cash flows.

(f) Grants

The Union receives grant funding from various sources for varying purposes. All funds received are isolated in the Statement of Financial Position, from which all expenditures are made. Given that the grant projects generally have an operating period that differs from the financial year-end, amounts are carried forward in the Statement of Financial Position:

- as an asset where expenditures exceed funding received to the balance date and where such expenditures are recoverable under the Terms of the Grant
- as a liability where funding received exceeds expenditures to the balance date and the grant is ongoing. Refer to Note 12, "Unexpended Grants Carried Forward".

(g) ADOPTION OF AUSTRALIAN EQUIVALENTS TO INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

Australia is currently preparing for the introduction of International Financial Reporting Standards (IFRS) effective for financial years commencing 1 January 2005. This requires the production of accounting data for future comparative purposes at the beginning of the next financial year.

The Union's management, along with its auditors, are assessing the significance of these changes and preparing for their implementation. An IFRS committee will be established to oversee and manage the transition to IFRS.

The Board of Management are of the opinion that key differences in the Union's accounting policies which may arise from the adoption of IFRS are: -

**Impairment of Assets**

The Union currently determines the recoverable amount of an asset on the basis of undiscounted net cash flows that will be received from the assets use and subsequent disposal. In terms of pending AASB 136: Impairment of Assets, the recoverable amount of an asset will be determined as the higher of fair value less costs to sell and value in use. It is likely that this change in accounting policy may lead to impairments being recognised more often than under the existing policy.



**NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2004**

Continued

	2004 \$	2003 \$
<b>2. OPERATING PROFIT FROM ORDINARY ACTIVITIES</b>		
Profit from ordinary activities is arrived at after taking into account		
<b>(a) REVENUE:</b>		
<i>Operating Activities</i>		
Contributions	862,834	854,288
Sitting Fees	33,000	34,458
Grants – Service Office Fees	42,068	58,690
Grants – Reimbursed Expenditure	26,674	90,500
Interest Received	7,724	7,210
Grants Received	202,148	303,295
Unexpended Grant Funds Carried Forward	25,866	(18,079)
Other Income	27,824	9,353
	<u>1,228,138</u>	<u>1,339,715</u>
<i>Non-Operating Activities</i>		
Proceeds from Sale of Investments	-	528
	<u>1,228,138</u>	<u>1,340,243</u>
<b>(b) EXPENSES</b>		
Depreciation of Non-Current Assets		
Buildings	2,069	2,069
Plant & Equipment	11,896	12,144
Total Depreciation	<u>13,965</u>	<u>14,213</u>
Movements In Employee Benefits	28,745	48,992
Written Down Value of Property, Plant & Equipment Sold	-	3,732
Remuneration of Auditors		
- Auditing the Financial Report	12,600	14,645
- Accounting & Taxation Services	1,255	1,140
	<u>13,855</u>	<u>15,785</u>

**NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2004**

Continued

**3. 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 sub-sections (1), (2) and (3) of Section 272 of Schedule 1B which reads as follows:

- (1) A member of a Union, or a Registrar, may apply to the Union for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) An application must be made 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 Union.
- (3) The Union must comply with an application made under subsection (1).

	<b>2004</b>	<b>2003</b>
	<b>\$</b>	<b>\$</b>
<b>4. CASH</b>		
Cash on Hand	1,000	1,000
Cash at Bank	91,653	119,038
	<u>92,653</u>	<u>120,038</u>
<b>5. RECEIVABLES</b>		
<b>Current</b>		
Contributions Receivable	70,010	80,365
Sundry Debtors	146,541	43,115
Less: Provision for Doubtful Debt	(9,488)	(9,488)
	<u>207,063</u>	<u>113,992</u>
<b>6. OTHER</b>		
<b>Current</b>		
Prepayments	<u>12,663</u>	<u>6,828</u>
<b>7. INVESTMENTS</b>		
<b>Current</b>		
Investment Account	<u>142,642</u>	<u>163,569</u>
<b>Non-Current</b>		
Shares in Training Education and Management Services Pty Limited (At Cost)	1	1
Shares in Listed Public Companies	915	-
	<u>916</u>	<u>1</u>

**NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2004**

Continued

	2004 \$	2003 \$
<b>8. PROPERTY, PLANT AND EQUIPMENT</b>		
<b>LAND AND BUILDINGS – AT COST</b>		
> 26 Merrivale Street, Tumut, NSW		
Land	14,000	14,000
Buildings	103,453	103,453
Accumulated Depreciation	(12,759)	(10,690)
<b>TOTAL LAND &amp; BUILDINGS</b>	<u>104,694</u>	<u>106,763</u>
<b>FURNITURE, FITTINGS AND EQUIPMENT</b>		
• At Cost	77,275	75,373
• Accumulated Depreciation	(63,017)	(60,040)
	<u>14,258</u>	<u>15,333</u>
<b>COMPUTER EQUIPMENT</b>		
• At Cost	92,699	77,844
• Accumulated Depreciation	(63,867)	(54,948)
	<u>28,832</u>	<u>22,896</u>
<b>MOTOR VEHICLES</b>		
• At Cost	650	650
• Accumulated Depreciation	(650)	(650)
	<u>-</u>	<u>-</u>
<b>LEASEHOLD IMPROVEMENTS</b>		
• At Cost	17,625	17,625
• Accumulated Depreciation	(17,625)	(17,625)
	<u>-</u>	<u>-</u>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	<u>147,784</u>	<u>144,992</u>

**NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2004**

continued

	2004	2003
	\$	\$
<b>8. PROPERTY, PLANT AND EQUIPMENT</b>		
<b>Continued</b>		

**Movements In Carrying Amounts**

Movements in the carrying amounts (written down values) for each class of property, plant and equipment between the start and end of the current financial year.

	LAND & BUILDINGS	FURNITURE FITTINGS & EQUIPMENT	TOTAL
Balance at Start of Year	106,763	38,229	144,992
Additions	-	16,757	16,757
Disposals – Assets	-	-	-
Amort/Depreciation Expense	(2,069)	(11,896)	(13,965)
Disposals – Accum Dep'n	-	-	-
Balance at End of Year	<u>104,694</u>	<u>43,090</u>	<u>147,784</u>

**9. ACCOUNTS PAYABLE**

Trade Creditors & Accruals	<u>356,107</u>	<u>213,267</u>
----------------------------	----------------	----------------

*Amounts Relating to:-*

CFMEU – National Office	-	2,610
CFMEU – Forestry & Furnishing Products Division	38,377	9,064
CFMEU – Constructions & General Division	34,845	12,749
CFMEU – Constructions & General Division – NSW Branch	5,376	1,716
	<u>78,598</u>	<u>26,139</u>

**10. INTEREST BEARING LIABILITY**

**Current**

Loan – Secured	<u>7,340</u>	<u>7,458</u>
----------------	--------------	--------------

**Non Current**

Loan – Secured	<u>56,915</u>	<u>59,643</u>
<b>TOTAL BORROWINGS</b>	<u>64,255</u>	<u>67,101</u>

(a) The bank loans are secured by registered first mortgages over the Merrivale Street, Tumut property.

**NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2004**

Continued

	2004 \$	2003 \$
<b>11. PROVISIONS</b>		
<b>Current</b>		
<b>Employee Benefits:</b>		
Annual Leave	94,880	83,269
Long Service Leave	67,396	57,540
Sick Leave	32,301	34,782
Rostered Days Off	4,484	2,022
Severance Scheme	18,226	12,493
Total Current Provisions	<u>217,287</u>	<u>190,106</u>
<b>Non Current</b>		
<b>Employee Benefits:</b>		
Long Service Leave	2,810	9,678
Severance Scheme	108,057	99,624
	<u>110,867</u>	<u>109,302</u>
(a) Aggregate Employee Benefits Liability	<u>328,154</u>	<u>299,408</u>
(b) Number of Employees at year end	<u>10</u>	<u>11</u>
<b>12. OTHER</b>		
Unexpended Grant Funds	27,168	48,112
Grants In Advance	-	4,922
	<u>27,168</u>	<u>53,034</u>
<b>13. SALARIES</b>		
The following analysis of salaries paid during the year ended 31 December 2004 is given in compliance with the requirements of the Workplace Relations Act, 1996.		
Paid to Office Holders	126,007	123,927
Paid to Employees	411,546	403,883
	<u>537,553</u>	<u>527,810</u>

**NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2004**

continued

	2004 \$	2003 \$
<b>14. CASH FLOW INFORMATION</b>		
<b>(A) RECONCILIATION OF NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES TO OPERATING RESULT</b>		
Operating Result from Ordinary Activities	(106,180)	(151,180)
<b>Non Cash Items</b>		
Depreciation	13,965	14,213
Provision for Employee Entitlements	28,746	48,990
Recognition of Shares	(915)	-
Net Profit on Sale of Assets	-	(528)
Net Loss on Disposal of Assets	-	3,732
<b>Changes in Assets and Liabilities</b>		
(Increase)/Decrease in Accounts Receivable	(93,071)	25,911
(Increase)/Decrease in Prepayments	(5,835)	2,011
Increase/(Decrease) in Unexpended Grant Income	(25,866)	18,001
Increase (Decrease) in Accounts Payable	142,840	60,148
Increase (Decrease) in GST Liability	17,607	8,670
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<u>(28,709)</u>	<u>29,968</u>
<b>(B) RECONCILIATION OF CASH</b>		
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to terms in the Statement of Financial Position as follows:		
• Cash [Note 4]	92,653	120,038
• Bank Overdraft	-	-
	<u>92,653</u>	<u>120,038</u>
<b>(i) Net cash flows relating to another reporting unit of the organisation are as follows:</b>		
CFMEU – National Office	2,610	-
CFMEU – Forest & Forestry Products Division	167,524	215,561
CFMEU – Construction & General Division	33,445	54,250
CFMEU – Construction & General Division – NSW Branch	1,716	-
	<u>205,295</u>	<u>269,811</u>

**NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2004**

continued

	2004 \$	2003 \$
<b>15. MEMBERS FUNDS</b>		
Opening Balance at Start of Year	(107,163)	44,017
Add: Loss from Ordinary Activities		
General Fund	(106,180)	(151,180)
Grant Funds	-	-
	<u>(106,180)</u>	<u>(151,180)</u>
Closing Balance at End of Year	<u>(213,343)</u>	<u>(107,163)</u>

**16. RELATED PARTY INFORMATION**

**MEMBERS OF THE COMMITTEE OF MANAGEMENT**

Persons holding positions within the Union and as members of the Committee of Management during the year:

**OFFICIALS**

- Mr B Anderson (President – Honorary)
- Mr B Parker (President – Employed)
- Mr B Campbell (Senior Vice President)
- Mr T Abramovic (Vice President (Junior))
- Mrs J Willett (Vice President (Junior) (AA))
- Mr C Smith (Secretary)

**TRUSTEES**

- Mrs E Anderson (AA)
- Mr R Watson
- Mr K Miller
- Mrs S Taalili

**COMMITTEE MEMBERS**

- Mr A Lanyon
- Mr B Barrakett
- Mrs C Hampton (AA)
- Mr K Hickey
- Mr M Schuppan
- Mr G Tory
- Mr A Ovington

**NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2004**

continued

**17. OPERATING LEASE COMMITMENTS**

An operating lease commitment exists in respect of the sub-lease of floor area within the premises situated at Wentworth Street, Sydney. An operating lease commitment also exists in respect of the lease of six motor vehicles from Summit Fleet Management Services. The maximum amount (including GST) committed plus the maximum extension of options is as follows :-

	2004	2003
	\$	\$
The total operating lease commitments are:		
(a) Wentworth Street, Sydney		
Due within 1 Year	-	-
Due within 1-2 Years	-	-
	<u>-</u>	<u>-</u>
(b) Motor Vehicles		
Due within 1 Year	82,344	99,144
Due within 1-2 Years	-	82,344
Due within 2-5 Years	-	-
	<u>82,344</u>	<u>181,488</u>
<b>TOTAL COMMITMENT</b>	<u><u>82,344</u></u>	<u><u>181,488</u></u>

**18. GOING CONCERN**

The financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and liabilities in the normal course of business. The Forestry, Furnishing, Building Products and Manufacturing Division – New South Wales Divisional Branch is a Divisional Branch of the Forestry, Furnishing, Building Products and Manufacturing Division of the CFMEU. As a registered organisation under the Workplace Relations Act 1996 the CFMEU is the single legal entity which is ultimately responsible for all assets and liabilities of the organisation. This report must be viewed in the context of the financial status of the organisation as a whole.

**19. LEGAL AND PROFESSIONAL EXPENSES**

Legal Expenses	<u>20,023</u>	<u>17,319</u>
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### DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION

The additional financial information presented on pages 19 to 21 is in accordance with the books and records of the Construction Forestry Mining and Energy Union – Forestry, Furnishing, Building Products and Manufacturing Division – New South Wales Divisional Branch (“The Union”), which have been subjected to the auditing procedures applied in our statutory audit of the Union for the year ended 31 December 2004. It will be appreciated that our statutory audit did not cover all details of the additional financial information. Accordingly, we do not express an opinion on such financial information and no warranty of accuracy or reliability is given

In accordance with our firm policy, we advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person (other than the Union) in respect of such information, including any errors or omissions therein, arising through negligence or otherwise however caused.

*Daley & Co.*

Daley & Co  
Chartered Accountants  
Wollongong NSW 2500

Signed at Wollongong NSW this 17<sup>th</sup> day of November 2005

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE  
 FOR THE YEAR ENDED 31 DECEMBER 2004**

	2004 \$	2003 \$
<b>GENERAL FUNDS</b>		
<b>INCOME</b>		
Contributions	862,834	854,288
Grants - Serviced Office Fees	42,068	58,690
Interest Received	7,517	6,961
Reimbursement of Sitting Fees	33,000	34,458
Reimbursement of Grant Expenditure	26,674	90,500
Profit on Sale of Fund Assets	-	8
Rents Received	12,500	-
Advertising	9,945	-
Dividends Received	1,028	-
Fee for Service	300	3,334
Training Fees Reimbursed	2,744	5,930
Sundry Income	1,307	89
<b>TOTAL INCOME</b>	<b>999,917</b>	<b>1,054,258</b>
<b>EXPENDITURE</b>		
Advertising	888	-
Affiliation Fees	(6,177)	19,564
Auditors Remuneration	12,715	11,785
Bank Charges	1,207	1,442
Committee of Management Expenses	9,628	8,978
Computer Expenses	6,270	6,083
Delegates Training Expenses	7,796	5,546
Depreciation	13,965	14,213
Donations	-	250
Electricity	329	291
Filing Fees	495	1,205
Fringe Benefit Tax	13,639	15,317
Insurance	18,256	21,707
Interest Paid	4,615	4,340
Lease Charges – Motor Vehicles	94,401	98,619
Legal and Professional Expenses	20,023	17,319
Loss on Disposal of Fixed Assets	-	3,732
Motor Vehicle Expenses / Fuel	36,522	33,285
National Conference	-	1,256
National Office Levy	-	22,700
Payroll Tax	28,937	31,676
<b>Balance Carried Forward</b>	<b>263,509</b>	<b>319,308</b>

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE  
 FOR THE YEAR ENDED 31 DECEMBER 2004**

	2004 \$	2003 \$
<b>GENERAL FUNDS EXPENDITURE</b>		
<small>continued</small>		
<b>Balance Brought Forward</b>	<b>263,509</b>	<b>319,308</b>
Picnic Day	-	2,449
Postage, Freight, Printing and Stationery	22,097	21,272
Provision for Annual Leave	11,611	9,415
Provision for Long Service Leave	2,988	8,255
Provision for Sick Leave	(2,482)	2,203
Provision for Rostered Days Off	2,462	1,906
Provision for Severance Scheme	14,166	27,213
Rates	2,370	1,568
Rent and Outgoings	42,324	35,786
Repairs, Maintenance and Outgoings	1,419	2,436
Salaries and Wages – Officers	126,007	123,927
Salaries and Wages – Employees	310,869	334,627
Staff Expenses	1,509	2,069
Subscriptions	1,168	2,638
Sundry Expenses	513	2,045
Superannuation Contributions	47,415	53,538
Sustentation Fees	173,572	174,181
Travel – Accommodation, Meals & Airfares	43,100	35,204
Telephone and Facsimile	41,480	45,918
<b>TOTAL EXPENDITURE</b>	<b>1,106,097</b>	<b>1,205,958</b>
<b>OPERATING RESULT BEFORE NON-RECURRING ITEMS</b>	<b>(106,180)</b>	<b>(151,700)</b>
 <i>NON-RECURRING ITEMS</i>		
Profit on Investments	-	520
	-	520
<b>OPERATING RESULT FOR THE YEAR</b>	<b>(106,180)</b>	<b>(151,180)</b>

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE  
 FOR THE YEAR ENDED 31 DECEMBER 2004**

	<b>2004</b>	<b>2003</b>
	<b>\$</b>	<b>\$</b>
<b>GRANT FUNDS</b>		
<b>INCOME</b>		
Grant Funds Received	202,148	303,295
Interest Received on Grant Funds	207	249
Unexpended Grant Funds Carried Forward	25,866	(18,079)
<b>TOTAL INCOME</b>	<u>228,221</u>	<u>285,465</u>
<b>EXPENDITURE</b>		
Accommodation & Meals	13,149	5,122
Air Fares and Travel Expenses	3,819	6,767
Auditors Remuneration	1,140	4,000
Bank Charges	208	299
Computer Expenses	3,050	2,405
Computer Lease	-	11,549
Consultancy Fees	5,840	-
Equipment & Materials	-	5,887
Evaluation Costs	-	3,000
Fringe Benefits Tax	-	5,510
Hire of Venues	540	227
Legal Fees	-	10,440
Motor Vehicle Expenses	15,398	26,688
Payroll Tax	6,388	4,520
Printing, Postage and Stationery	9,428	5,927
Salaries	100,677	69,256
Salaries – Reimbursed	-	48,286
Subscriptions	4,176	738
Superannuation	10,444	6,480
Training	100	227
Telephone	11,796	9,447
Service Office Fees	42,068	58,690
	<u>228,221</u>	<u>285,465</u>
<b>OPERATING RESULT FOR THE YEAR</b>	<u>-</u>	<u>-</u>



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

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

Mr Craig Smith  
Branch Secretary  
CFMEU FFPD  
NSW Divisional Branch  
PO Box 207 PBC  
PARRAMATTA NSW 2124

Dear Mr Smith

**Re: Lodgement of Financial Statements and Accounts for the CFMEU FFPD NSW Divisional Branch for the year ending 31 December 2004 (FR2004/682)**

Receipt is acknowledged on the abovementioned financial statements and accounts which were lodged in the Registry on 4 May 2006.

The only issue that may require further action on the Branch's part is the following.

Secretary's Certificate - Presentation of Documents to Meeting

In your Secretary's Certificate dated 2 May 2006 you state that the members were supplied with the documents by way of publishing on the internet, with the website address being provided to the members in the union newsletter *Autumn 2006* edition.

You also state the documents were "presented" to a meeting of members of the Committee of Management on 17 November 2005, which is the date of the Auditor's report and other signed statements.

These dates suggest that the meeting required by s266 to be held after the members have been supplied copies of or access to the documents has not been held. The "presentation" of the report to the initial meeting of the Committee of Management before the members are so supplied does not satisfy s266. A second, subsequent meeting of the Committee is required for the purposes of the formality of presenting the report in accordance with s266.

If in fact the report has been presented to a subsequent meeting of the Committee following the publication of the Autumn issue, please advise the date of such meeting. If however presentation to a subsequent meeting has not occurred, then please advise when this will take place.

You may advise me via email to [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au) if this is easier for you. Upon receipt of your advice, the documents will then be filed.

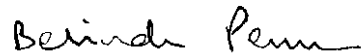
Inherent Uncertainty

For the record, I note that Note 18 to the Accounts, and the Audit Opinion, contain advice of an Inherent Uncertainty.

This issue was raised following the lodgement of the financial documents for the year ending 31 December 2003, and at that time you advised that the Branch was underwritten by the FFPD National Executive and that the same qualification would occur in the 2004 report.

In light of this previous information no further action on this particular issue is required for the 2004 financial return.

Yours sincerely,

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

Belinda Penna  
for Deputy Industrial Registrar

5 May 2006

**PENNA, Belinda**

---

**From:** PENNA, Belinda  
**Sent:** Wednesday, 18 October 2006 12:53 PM  
**To:** 'enquiries.nsw@cfmeuffpd.org.au'  
**Subject:** Financial Statements and Accounts for the year ending 31 December 2004  
**Attachments:** NSW Forestry 050506.pdf

**Attention: Mr Craig Smith - Divisional Branch Secretary**

Dear Mr Smith,

I refer to our letter dated 5 May 2006, a pdf copy of which is attached, requesting further information about the financial statements and accounts for the year ending 31 December 2004.



NSW Forestry  
050506.pdf (52 KB..)

To date no response has been received to this letter. Could you please advise if the financial documents were presented to a Committee of Management Meeting subsequent to the publication of the documents for the members in the Autumn 2006 Journal, and if so what date that meeting occurred?

Yours sincerely

***Belinda Penna***  
*NSW Registry Team*  
*Australian Industrial Registry*  
*ph: 02 8374 6666*  
*email: belinda.penna@air.gov.au*

**PENNA, Belinda**

---

**From:** PENNA, Belinda  
**Sent:** Thursday, 2 November 2006 2:28 PM  
**To:** 'csmith@cfmeu.ffpdnsw.org.au'  
**Subject:** FW: Financial Statements and Accounts for the year ending 31 December 2004

**Attachments:** NSW Forestry 050506.pdf

Dear Mr Smith,

Thank you for your phone call. Here is the email about the 2004 which you did not receive. If you could advise me in writing when the Committee of Management meeting has been held, that would be greatly appreciated.

Regards,

Belinda

**Attention: Mr Craig Smith - Divisional Branch Secretary**

Dear Mr Smith,

I refer to our letter dated 5 May 2006, a pdf copy of which is attached, requesting further information about the financial statements and accounts for the year ending 31 December 2004.



NSW Forestry  
050506.pdf (52 KB..)

To date no response has been received to this letter. Could you please advise if the financial documents were presented to a Committee of Management Meeting subsequent to the publication of the documents for the members in the Autumn 2006 Journal, and if so what date that meeting occurred?

Yours sincerely

***Belinda Penna***  
*NSW Registry Team*  
*Australian Industrial Registry*  
*ph: 02 8374 6666*  
*email: belinda.penna@air.gov.au*





**Australian Government**

**Australian Industrial Registry**

# File Note

**Contact Officer:** Belinda Penna  
**Telephone No:** 02 8374 6618  
**Facsimile No:** 02 9380 6990

**Financial Statements and Accounts for the CFMEU FFPD NSW Divisional Branch  
for the year ending 31 December 2004 (FR2004/682)**

Mr Craig Smith returned my phone call. He advised that he has been searching through his Committee of Management meeting documents and cannot find when resolution to finally accept documents was made.

He has a CoM meeting coming up approx mid November 2006 so will try to get CoM resolution completed at that meeting. He apologised for the delay.

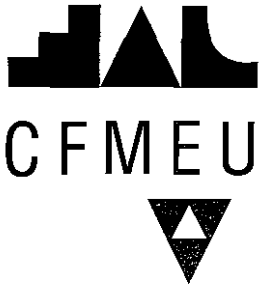
**Financial Statements and Accounts for the year ending 31 December 2005 (FR2005/568)**

Mr Smith advised that he thinks the 2005 documents are still with the auditor, but he will confirm this in writing.

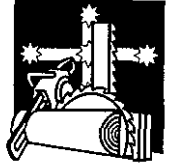
I have asked him to give the Registry some indication of when he thinks they might be lodged.

Belinda Penna

2 November 2006



Solidarity is Strength



NSW BRANCH

CONSTRUCTION

FORESTRY

MINING

ENERGY

UNION



FORESTRY, FURNISHING,  
BUILDING PRODUCTS AND  
MANUFACTURING DIVISION  
(CFMEU FFPD)  
NSW DIVISIONAL BRANCH  
ABN: 33 399 833 248

CRAIG SMITH  
Divisional Branch Secretary

BRAD PARKER  
Divisional Branch President

NSW BRANCH OFFICE

GROUND FLOOR  
11 GEORGE STREET  
PARRAMATTA NSW 2150

PO BOX 207 PBC  
PARRAMATTA NSW 2124

PH: (02) 8898 6900  
FAX: (02) 8898 6901

E-MAIL:  
enquiries@cfmeu.ffpdnsw.org.au

WEB:  
www.cfmeu.asn.au

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

7 November 2006

Dear Deputy Industrial Registrar

RE: **FR2004/682**

**Construction Forestry Mining & Energy Union, Forestry,  
Furnishing, Building Products and Manufacturing Division, NSW  
Divisional Branch – Financial Documents Year ended 31 December  
2004 – Workplace Relations Act 1996**

I refer to correspondence received from the Industrial Registry dated 5 May 2006 and apologise for the delay in my response, I was on leave when the letter was received into the NSW Branch office on 11 May and I was of the understanding that a reply had been made. However, following a telephone conversation with Belinda Penna from the registry on Thursday last week and a check of our records, it appears that in fact a response was not made.

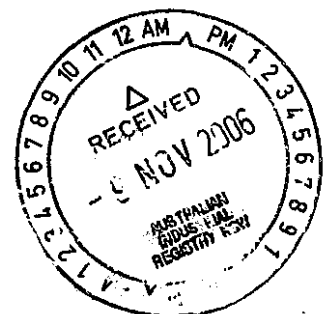
The President of the Branch, Bradley Parker, who was acting Secretary in my absence during May and June, did identify the oversight with respect to the second meeting and put into place a process to rectify this. I have checked the minutes of a committee of management meeting which was held on 21 June 2006 and can confirm that the 2004 financial report was presented to that meeting and the meeting had confirmed that the report had been provided to members on the Unions web site and members were informed of this in the Autumn 2006 edition of the newsletter which was published and mailed to members on or about 27 April 2006, a resolution to that effect has been recorded in the minutes.

On my return from leave, I omitted to follow-up on this matter and submit an amended Secretary's Certificate. I now enclose an amended Secretary's Certificate to replace the Certificate dated 2 May.

I trust that the above meets with your understanding and that this now concludes our reporting and lodgement obligations in respect to Schedule 1B of the Act for the Year ended 31 December 2004.

Yours sincerely

**CRAIG SMITH**  
**DIVISIONAL BRANCH SECRETARY**  
**CFMEU FFPD – NSW DIVISIONAL BRANCH**



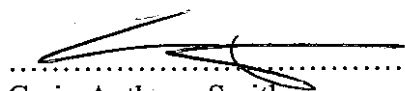
## SECRETARY'S CERTIFICATE

Issued pursuant to sub section 268 (c) of the Workplace Relations Act., 1996.

I, Craig Anthony Smith, being the Divisional Branch Secretary of the NSW Divisional Branch (No. 1 Branch) of the Forestry, Furnishing, Building Products and Manufacturing Division (FFPD Division) of the Construction, Forestry Mining and Energy Union, Ground Floor, 11 George Street Parramatta NSW 2150, do hereby state that the attached documents are copies of the reports and audited accounts and financial statements for the year ending on the 31<sup>st</sup> day December, 2004 that were:

- (i) Supplied to members by publication of the full report on the internet and the specified Webb address being provided in the union newsletter published as Autumn 2006 edition and mailed to members on or around 27 April 2006; and
- (ii) Presented to a general meeting of members of the Committee of Management of the NSW Divisional Branch (No. 1 Branch) of the Forestry, Furnishing, Building Products and Manufacturing Division (FFPD Division) on of the Construction, Forestry Mining and Energy Union on the 21<sup>st</sup> June 2006.

Signed:

  
.....  
Craig Anthony Smith

7<sup>th</sup> day of November 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

Mr Craig Smith  
Branch Secretary  
CFMEU FFPD, NSW Divisional Branch  
P O Box 207 PBC  
PARRAMATTA NSW 2124

Dear Mr Smith

**Re: Financial Statements and Accounts for the year ending 31 December 2004  
(FR2004/682)**

I refer to letter and the amended Secretary's Certificate which was lodged in the Registry on 9 November 2006.

Following the receipt of this Certificate, which sets out the date that the financial report was provided to the members and the date that the subsequent meeting of the Committee of Management was held, the documents have now been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Barry Jenkins'.

Barry Jenkins  
Deputy Industrial Registrar

14 November 2006