



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/808-[105N-PPAL]

Mr Phil Boyd
Secretary
Albury Sub-Branch
Pulp & Paper Workers Branch
Forestry Furnishing Products Division
CFMEU
PO Box 158
JINDERA NSW 2642

Dear Mr Boyd

**Re: CFMEU - FFP Division - Albury Sub-Branch of Pulp & Paper Workers Branch
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 December, 2002.

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

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation. Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

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

Yours sincerely

Belinda Penna
E-mail: belinda.penna@air.gov.au
6 February 2003



**PULP & PAPER WORKERS BRANCH
ALBURY SUB-BRANCH**

SECRETARY'S CERTIFICATE

I, Phil Boyd certify that the enclosed copies of the Auditor's Report, accounts and statements of the CFMEU, Forest and Forest Products Division, Pulp and Paper Workers' Branch, Albury Sub-Branch are copies of the documents that were presented to an extra ordinary meeting of members held on.

Yours faithfully,

Phil Boyd

Secretary- Treasurer
Albury Sub-Branch





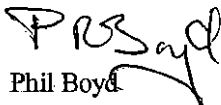
**PULP & PAPER WORKERS BRANCH
ALBURY SUB-BRANCH**

ACCOUNTING OFFICER'S CERTIFICATE

I, Phil Boyd being the officer responsible for keeping the accounting records of the Construction, Forestry, Mining and Energy Union, Forestry and Forest Products Division, Pulp and Paper Workers' Branch, Albury Sub-Branch, certify that as at 31 December 2002 the number of members of the organisation was fourteen.

In my opinion,

1. The attached accounts show a true and fair view of the financial affairs of the organisation as at 31 December 2002;
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 bank account to which those moneys are to be credited, in accordance with the rules of the organisation;
3. Before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
4. With regard to funds of the organisation 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 organisation, were made to persons holding office in the organisation;
6. The register of the organisation was maintained in accordance with the Act.


Phil Boyd

Secretary- Treasurer
Albury Sub-Branch

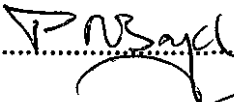
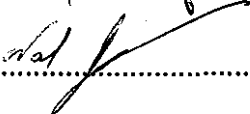


PULP & PAPER WORKERS BRANCH
ALBURY SUB-BRANCH

COMMITTEE OF MANAGEMENT CERTIFICATE

We, Phil Boyd and Noel Johnston, being two members of the Committee of Management of the CFMEU, Forestry and Forest Products Division, Pulp and Paper Workers' Branch, Albury Sub-Branch, do state on behalf of the committee and in accordance with a resolution passed by the Committee, that ;

1. In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the organisation as at 31 December 2002;
2. In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2002 in accordance with the rules of the organisation;
3. To the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under sub-section 274(2) of the Workplace Relations Act 1996) or copies of those records or documents, or copies of the rules of the organisation, have not been furnished or made available to members in accordance with the requirements of the Workplace Relations Act 1996, the regulations thereto, or the rules of the organisation; and
4. The organisation has complied with sub-section 279(1) and (6) of the Act in relation to the financial accounts in respect of the immediately preceding year and the auditor's report thereon.


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.....

Phil Boyd

Secretary- Treasurer
Albury Sub-Branch

Friday 25th July 2003

Mr Stephan Kellett
Assistant Manager
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

Dear Sir

RE: SUB BRANCH SECRETARY'S CERTIFICATE

I, Phil Boyd, being the Albury Sub-Branch Secretary-Treasurer of the Pulp & Paper Workers' Branch of the Construction Forestry Mining Energy Union, certify that the documents filed for the year ending 31st December 2002 are true copies of the documents that were presented to the Pulp & Paper Workers' Branch which were received on 22nd SEPT 2003... (Meeting).

The Financial Statements of the CFMEU Pulp & Paper Workers' Branch were distributed to members in the week commencing... 15th SEPT 2003

These documents went to another meeting on 22nd SEPT 2003 (Meeting) which were then endorsed by the Pulp & Paper Workers' Branch Committee of Management and at a General Meeting.

Yours sincerely



Phil Boyd
Secretary/Treasurer
CFMEU Pulp & Paper Workers'
Albury Sub-Branch



Albury Office
552-554 Stanley Street,
Albury 2640
PO Box 105
Telephone (02) 6021 5922

Audit Report 2002 Annual Report

We have audited the financial statements of Constructions Forestry Mining & Energy Union – Albury Sub Branch for the year ended 31st December 2002 as shown in the Profit & Loss Statement, and Balance Sheet. The Treasurer is responsible for the preparation and presentation of the financial statements and the presentation of the information contained therein. We have conducted an independent audit of the financial statements in order to express an opinion on them to members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures include examination of evidence supporting the amounts disclosed in the financial statements. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with our understanding of the Albury Sub Branch's financial position and results of operations. The Audit expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the financial statements present fairly the financial position of the construction of the Forestry Mining & Energy Union – Albury Sub Branch for the year ended 31st December 2002, and the result of operations for the year ended in accordance with statements of Accounting Concepts and applicable Accounting Standards.

We are also of the opinion that:-

1. The organisation kept satisfactory accounting records for the year ended 31st December 2002, including
 - a) Records of the sources and nature of income of the organisation (including income from members) and
 - b) Records of the nature and purpose of the expenditure of the organisation
2. Officers of the organisation supplied all necessary explanations and information as required

Fax (02) 6021 5364
DX 5805 Albury
Email:
law@skinner.com.au

Culcairn Office
24 Balfour Street
Culcairn 2660
PO Box 16
Telephone (02) 6029 8392

David G. Skinner
Solicitor
Dip. Law, F.T.M.A.
Reg. Tax Agent
Public Notary

Associate Solicitors:
Bill Buckpitt
Solicitor
NSW & Vic.

Richard Hickey
BA, LLB
Solicitor

Christopher C. Halburd
Solicitor & Mediator
Dip. Law Grad. Cert.
Dispute Resolution

Associates
Graham J. Gould, J.P.
Fellow Institute
Legal Executives (Vic.)

**Associate Accountant
and Financial Adviser**
Marian E. Adams, C.P.A.
Certified Practising
Accountant
B.Bus. (Accountancy)
Reg. Tax Agent



D G Skinner & Associates

Solicitors Attorneys
Notary, Tax Agents
& Accountants
Conveyancers
Financial Advisers

Reply to:
Our Ref:
Your Ref:

Albury Office
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Albury 2640
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3. The Accounts and Statements prepared gave a true and fair view of:-
- The financial situation of the organisation at the 31st December 2002 and
 - The income and expenditure, and any surplus or deficit of the organisation for the year.

Note:-

The Construction Forestry Mining & Energy Union – Albury Sub Branch lodges its Business Activity Statements (BAS) paying the instalment amount issued by the ATO and then completes an annual GST statement for the June BAS.

The entities financial reports are prepared over a calender year with GST reported on a financial year basis. A reconciliation should be undertaken by the Construction Forestry Mining & Energy Union – Albury Sub Branch to verify the annual GST Statement.

To help with the GST reconciliation process we recommend that details of GST on income received and input tax credits on expenses be noted within the cash book.

D.G. SKINNER & ASSOCIATES



MARIAN E. ADAMS
B.BUS (ACC), CPA
22th January 2002

David G. Skinner
Solicitor
Dip. Law, F.T.M.A.
Reg. Tax Agent
Public Notary

Associate Solicitors:
Bill Buckpitt
Solicitor
NSW & Vic.

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**Associate Accountant
and Financial Adviser**
Marian E. Adams, C.P.A.
Certified Practising
Accountant
B.Bus. (Accountancy)
Reg. Tax Agent

**CONSTRUCTION FORESTRY MINING & ENERGY
UNION – ALBURY SUB BRANCH**

FINANCIAL STATEMENTS

For the period ended 30th June, 2002

DG Skinner & Associates
Solicitors and Accountants
552-554 Stanley Street
ALBURY NSW 2640

Tel: (02) 6021 5922

Fax: (02) 6021 5364

**Construction Forestry Mining & Energy Union - Albury Sub Branch A.C.N.
000 111 222**

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Statement of Financial Performance - by Nature

Statement of Financial Position

Directors Declaration

Compilation

**Construction Forestry Mining & Energy Union - Albury Sub Branch A.C.N.
000 111 222**

**Income & Expenditure Statement
For the year ended 31 December, 2002**

	2002	2001
	\$	\$
Income		
Members Dues	3,548.40	1,560.00
Interest received - Bank	0.90	2.21
Total income	<u>3,549.30</u>	<u>1,562.21</u>
Expenses		
Accountancy	225.00	195.00
Advertising and promotion		18.18
Bank Fees And Charges		7.08
Federal Office - Union Due	2,304.02	971.55
Meeting Expenses	28.00	45.45
Travel, accom & conference	2,217.50	260.00
Total expenses	<u>4,774.52</u>	<u>1,497.26</u>
Profit (loss) from ordinary activities before income tax	<u>(1,225.22)</u>	64.95
Income tax revenue relating to ordinary activities		
Net profit (loss) attributable to the association	<u>(1,225.22)</u>	<u>64.95</u>
Total changes in equity of the association	<u>(1,225.22)</u>	<u>64.95</u>
Opening retained profits	64.95	
Net profit (loss) attributable to the association	<u>(1,225.22)</u>	<u>64.95</u>
Closing retained profits	<u>(1,160.27)</u>	<u>64.95</u>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Construction Forestry Mining & Energy Union - Albury Sub Branch A.C.N.

000 111 222

Income and Expenditure Statement

For the year ended 31 December, 2002

	Note	2002	2001
Revenues from ordinary activities		3,549.30	1,562.21
Other expenses from ordinary activities		(4,774.52)	(1,497.26)
Profit (loss) from ordinary activities before income tax		<u>(1,225.22)</u>	<u>64.95</u>
Income tax revenue relating to ordinary activities			
Net profit (loss) attributable to members of the association		<u>(1,225.22)</u>	<u>64.95</u>
Total changes in equity of the association		<u>(1,225.22)</u>	<u>64.95</u>
Opening retained profits		64.95	
Net profit (loss) attributable to members of the company		<u>(1,225.22)</u>	<u>64.95</u>
Closing retained profits		<u>(1,160.27)</u>	<u>64.95</u>

**Construction Forestry Mining & Energy Union - Albury Sub Branch A.C.N.
000 111 222**

Detailed Balance Sheet As At 31 December, 2002

2002

2001

Current Assets

Cash Assets

Cash At Bank	839.99	1,605.67
	<u>839.99</u>	<u>1,605.67</u>
Total Current Assets	<u>839.99</u>	<u>1,605.67</u>
Total Assets	<u>839.99</u>	<u>1,605.67</u>

Current Liabilities

Payables

Unsecured:

- Outstanding cheques	717.60	297.20
	<u>717.60</u>	<u>297.20</u>

Current Tax Liabilities

GST payable control account	354.84	156.00
Input tax credit control account	(255.70)	(123.02)
GST clearing	(81.22)	(54.20)
	<u>17.92</u>	<u>(21.22)</u>
Total Current Liabilities	<u>735.52</u>	<u>275.98</u>

Total Liabilities	<u>735.52</u>	<u>275.98</u>
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Net Assets	<u>104.47</u>	<u>1,329.69</u>
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Members' Funds

Reserves

Capital profit reserve	592.96	592.96
General reserve	671.78	671.78
Accumulated surplus (deficit)	(1,160.27)	64.95
Total Members' Funds	<u>104.47</u>	<u>1,329.69</u>

The accompanying notes form part of these financial statements.

BANK RECONCILIATION STATEMENT

CONSTRUCTION FORESTRY MINING ENERGY UNION AS AT 31ST DECEMBER 2002

Ledger Account: 2000 Bank: CBA 062645 10107157

BALANCE AS PER BANK STATEMENT: \$839.99

Add: Outstanding Deposits:

\$839.99

Less: Unpresented Cheques:

14/12/02 000057 687.70

14/12/02 000058 29.90

717.60

RECONCILED BANK BALANCE: \$122.39

Bank Reconciliation (Cashbook)

Opening Bank Balance: 1,308.47

Add Income: 3,904.14

5,212.61

Less Expenditure: 5,090.22

Closing Balance: 122.39

Construction Forestry Mining & Energy Union - Albury Sub Branch A.C.N.

000 111 222

Directors' Declaration

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies prescribed in Note 1 to the financial statements.

The directors of the company declare that:

1. the financial statements and notes are in accordance with the Corporations Act 2001:
 - (a) comply with Accounting Standards described in Note 1 to the financial statements and the Corporations Regulations; and
 - (b) give a true and fair view of the company's financial position as at 31 December, 2002 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.
2. in the directors' opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Dated:

**Construction Forestry Mining & Energy Union - Albury Sub Branch A.C.N.
000 111 222**

Compilation Report to Construction Forestry Mining & Energy Union - Albury Sub Branch

On the basis of the information provided by the Committee of Management of Construction Forestry Mining & Energy Union - Albury Sub Branch, we have compiled, in accordance with APS 9 'Statement of Compilation of Financial Reports', the special purpose financial report of Construction Forestry Mining & Energy Union - Albury Sub Branch for the period ended 31 December, 2002, comprising the attached Income and Expenditure Statement and Balance Sheet.

The specific purpose for which the special purpose financial report has been prepared is to provide financial information to the trustees. Accounting Standards and other mandatory professional reporting requirements have not been adopted in the preparation of the special purpose financial report.

The Committee of Management is solely responsible for the information contained in the special purpose financial report and has determined that the accounting policies used are consistent with the financial reporting requirements of the Association's Constitution and are appropriate to meet the needs of the Committee of Management for the purposes of complying with the Association's Constitution.

Our procedures use accounting expertise to collect, classify and summarise the financial information which the Committee of Management provided into a financial report. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Association, may suffer arising from any negligence on our part. No person should rely on the special purpose financial report without having an audit or review conducted.

The special purpose financial report was prepared for the benefit of the Association and the purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial report.

552-554 Stanley Street
Albury

D G Skinner & Associates

21 February, 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Phil Boyd
Secretary Treasurer
Pulp & Paper Workers Albury Sub-Branch
CFMEU FFPD
PO Box 158
JINDERA NSW 2642

Dear Mr Boyd

Re: Lodgement of Financial Statements and Accounts for the CFMEU Pulp & Paper Workers' Albury Sub-Branch for the year ending 31 December 2002

Receipt is acknowledged of the abovementioned financial statements and accounts which were lodged in the Registry on 16 October 2003.

The documents have been filed, however, I would like to draw your attention to the following matters for your future reference:

Accounting Officers & Committee of Management Certificates

The copies that were received are not dated. Please ensure in future financial returns that the documents are dated. This is necessary for the Registry to determine whether the report complies with the sequence of events contemplated by the *Workplace Relations Act 1996*.

The sequence contemplated by the Act is that (1) prescribed statements are prepared; (2) the Auditor signs his or her report; (3) the audited accounts, statements and report are supplied to the members, and at least seven days later, (4) the audited accounts, statements and report are presented formally to a meeting of the Committee of Management (or general meeting of members). When these events have occurred, the Secretary prepares his or her certificate to accompany the lodgement of the documents.

The above sequence ensures that the auditor has the relevant documents on which to base his or her opinion, and that the members have adequate time to peruse the accounts and report before they are ratified and lodged.

Notes to Accounts - Notice under Section 274(4)

Section 274(4) of the Act states that accounts shall include a notice drawing to the attention of the members subsections 274(1), (2) and (3), and setting out those subsections. Attachment "A" to this letter provides an example of this notice for your future reference. Please ensure this notice is included in future returns.

If you would like to discuss this letter please do not hesitate to call me on 02 8374 6618.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

21 October 2003

Notes to the Accounts

In accordance with the requirements of the Act, the attention of members is drawn to the provisions of subsections (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 under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such a manner, and within such time as prescribed.
- (3) A Registrar may only make an application under subsection (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.