

CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION



Pulp & Paper
Workers' Branch
PO Box 415
Carlton South
VICTORIA 3053
PH: (03) 9349 2488
FAX: (03) 9349 2580
Email: info@cfmeuppw.org
www.cfmeuppw.org

30th August 2005

Deputy Industrial Registrar
Australian Industrial Registry
80 William Street
EAST SYDNEY NSW 2010

Dear Deputy Registrar

2003 AUDITED FINANCIAL REPORTS
Albury Sub-Branch
Pulp & Paper Workers' Branch
Forestry & Furnishing Products Division
Construction, Forestry, Mining & Energy Union

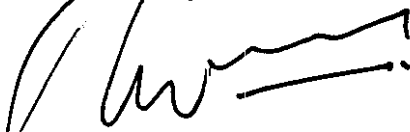
I am writing to advise that due to the Albury Sub-Branch of the Pulp & Paper Workers' Branch having no elected officers or Committee of Management, the 2003 Audited Financial Report has not been submitted. However, the audit was completed.

A meeting of the Branch Committee of Management is being conducted in late September, at which we propose to deal with the Audited Financial Report in lieu of an effective structure for the Albury Sub-Branch.

Shortly after that meeting, the documents will be submitted to the Registry.

In the event that further information is required at this time, please contact me on 03 9349 2488.

Yours sincerely


Tim Woods
SECRETARY





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 Tim Woods
Branch Secretary
CFMEU FFPD
Pulp & Paper Workers' Branch
PO Box 415
CARLTON SOUTH VIC 3053

Dear Mr Woods

**Re: Financial Statements and Accounts for the Pulp & Paper Workers' Albury Sub-Branch
for the year ending 31 December 2003 (FR2003/688)**

I refer to your letter dated 30 August 2005, in which you advised of the difficulties the Sub Branch was having completing its financial reporting obligations for the year ending 31 December 2003 owing to the lack of elected officer holders.

In your letter you stated that a Committee of Management meeting was due to be held in late September 2005, and that you expected to be able to lodge the documents shortly after that meeting.

Could you please advise me when you expect to be able to lodge the financial documents?

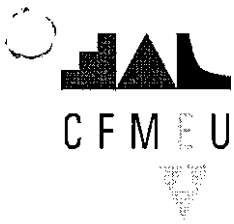
If you would like to discuss this matter you contact me on 02 8374 6618 or by email at belinda.penna@air.gov.au

Yours sincerely,

Belinda Penna

Belinda Penna
for Deputy Industrial Registrar

24 October 2005



CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION



FORESTRY &
FURNISHING
PRODUCTS DIVISION

Pulp & Paper Workers'
Branch
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17th December 2005

Deputy Industrial Registrar
Australian Industrial Registry
80 William Street
EAST SYDNEY NSW 2010

Attention: Belinda Penna

Dear Deputy Registrar

2003 AUDITED FINANCIAL REPORTS
Albury Sub-Branch
Pulp & Paper Workers' Branch
Forestry & Furnishing Products Division
Construction, Forestry, Mining & Energy Union

2003 Financial Reports

I am writing to submit the audited financial reports of the Albury Sub-Branch for the year ended 31st December 2003.

As anticipated in our previous correspondence of 30th August 2005, in lieu of an Albury Sub-Branch Committee of Management, the Committee of Management of the Pulp & Paper Workers' Branch dealt with the audited financial reports on 22nd September 2005.

Please find attached the completed, audited financial reports and associated documents for 2003.

Additional Matters

It is relevant that I outline the steps being taken to effectively address the current circumstances of the Albury Sub-Branch.

In accordance with its responsibilities set out in the CFMEU's rules, the Committee of Management of the Pulp & Paper Workers' Branch has suspended the Albury Sub-Branch and assumed its responsibilities.

Consequently, the Albury Sub-Branch will not complete an audit in 2005 or until such time as the Sub-Branch is removed from suspension. Such as they are, the finances of the Albury Sub-Branch are absorbed within the finances of the Pulp & Paper Workers' Branch.

The Pulp & Paper Workers' Branch is accordingly responsible for all matters associated with the Albury Sub-Branch and correspondence and issues should be addressed to the Branch Secretary.

If any of these matters require further clarification, please contact me on 03 9349 2488.

Yours sincerely


Tim Woods
SECRETARY



D G Skinner & Associates

Solicitors Attorneys
Notary, Tax Agents
& Accountants
Conveyancers
Financial Advisers

Reply to: ALBURY
Our Ref: TH:CB
Your Ref:

COPY

Audit Report 2003 Annual Report

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

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

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

We have audited the financial statements of Construction Forestry Mining & Energy Union - Albury Sub Branch for the year ended 31st December, 2003 as shown in the Profit & Loss Statement, and Bank Reconciliation. 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 the 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 included 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 Australian statements of accounting concepts and standards so as to present a view which is consistent with our understanding of the Albury Sub Branch's financial position and results of operations.

The audit opinion 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 Forestry Mining & Energy Union - Albury Sub Branch for the year ended 31st December, 2003, and the result of operations for the year then 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 2003, including
 - a) Records of the sources and nature of the income of the organisation (including income from members) and

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

Associate Solicitors:
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

- 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
3. The Accounts and Statements prepared gave a true and fair view of:-
- a) The financial situation of the organisation at the 31st December 2003 and
- b) 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 is required to lodge an Annual GST Return if at least one quarterly Business Activity Statement (BAS) using the GST instalment amount is lodged. A reconciliation of the GST should be undertaken at the time the Annual GST Return is lodged. It should be noted that the financial reports are prepared over a calendar year, whilst GST is required to be reported on a financial year basis.

D. G. SKINNER & ASSOCIATES
ALBURY NSW 2640

Per:



TIMOTHY M. HOFFMANN
CPA, B.BUS (ACC).
31ST March, 2004

61 2 60215364

**Construction Forestry Mining
& Energy Union - Albury Sub
Branch**

A.B.N. 82 029 959 355

Financial Statements

**For the year ended 31 December,
2003**

D G Skinner & Associates

552-554 Stanley Street

Albury 2640

Phone: 02 6021 5922 Fax: 02 6021 5364

Email: law@skinner.com.au

**Construction Forestry Mining & Energy Union - Albury Sub Branch A.B.N. 82 -
029 959 355**

**Income & Expenditure Statement
For the year ended 31 December, 2003**

| | 2003 \$ | 2002 \$ |
|--|-----------------|-------------------|
| Income | | |
| Members Dues | 5,034.58 | 3,548.40 |
| Interest received - Bank | 1.74 | 0.90 |
| Total income | 5,036.32 | 3,549.30 |
| Expenses | | |
| Accountancy | 240.00 | 225.00 |
| Federal Office - Union Due | 3,223.44 | 2,304.02 |
| Meeting Expenses | | 28.00 |
| Telephone - Mobile | 190.03 | |
| Travel, accom & conference | 1,166.07 | 2,217.50 |
| Total expenses | 4,819.54 | 4,774.52 |
| Profit from ordinary activities before income tax | 216.78 | (1,225.22) |
| Income tax revenue relating to ordinary activities | | |
| Net profit attributable to the association | 216.78 | (1,225.22) |
| Total changes in equity of the association | 216.78 | (1,225.22) |
| | | |
| Opening retained profits | (1,160.27) | 64.95 |
| Net profit attributable to the association | 216.78 | (1,225.22) |
| Closing retained profits | (943.49) | (1,160.27) |

The accompanying notes form part of these financial statements.

**Construction Forestry Mining & Energy Union - Albury Sub Branch A.B.N. 82 -
029 959 355**

Detailed Balance Sheet As At 31 December, 2003

| | 2003 | 2002 |
|----------------------------------|------------------------|----------------------|
| Current Assets | | |
| Cash Assets | | |
| Cash At Bank | 1,247.82 | 839.99 |
| | <u>1,247.82</u> | <u>839.99</u> |
| Current Tax Assets | | |
| GST payable control account | (503.42) | (354.84) |
| Input tax credit control account | 391.77 | 255.70 |
| GST clearing | 149.08 | 81.22 |
| | <u>37.43</u> | <u>(17.92)</u> |
| Total Current Assets | <u>1,285.25</u> | <u>822.07</u> |
| Total Assets | <u>1,285.25</u> | <u>822.07</u> |
| Current Liabilities | | |
| Payables | | |
| Unsecured: | | |
| - Outstanding cheques | 964.00 | 717.60 |
| | <u>964.00</u> | <u>717.60</u> |
| Total Current Liabilities | <u>964.00</u> | <u>717.60</u> |
| Total Liabilities | <u>964.00</u> | <u>717.60</u> |
| Net Assets | <u>321.25</u> | <u>104.47</u> |
| Members' Funds | | |
| Reserves | | |
| Capital profit reserve | 592.96 | 592.96 |
| General reserve | 671.78 | 671.78 |
| Accumulated surplus (deficit) | (943.49) | (1,160.27) |
| Total Members' Funds | <u>321.25</u> | <u>104.47</u> |

The accompanying notes form part of these financial statements.

Construction Forestry Mining & Energy Union - Albury Sub Branch A.B.N. 82-029 959 355**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, 2003, 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


30 March, 2004


STATEMENT OF THE COMMITTEE OF MANAGEMENT

In accordance with a resolution of the Pulp & Paper Workers' Branch Committee of Management we state that in the opinion of the Committee of Management:

- (a) the accompanying Balance Sheet is drawn up so as to give a true and fair view of the financial affairs of the organisation as at the end of the financial year;
- (b) the accompanying Statement of Income & Expenditure is drawn up so as to give a true and fair view of the results of the organisation for the year ended 31st December, 2003;
- (c) meetings of the Committee of Management were held in accordance with the rules of the organisation;
- (d) to the knowledge and belief of all members of the Committee of Management there have been no instances where records of the organisation that should be made available have been withheld from the members; and
- (e) the organisation has, in relation to the Auditor's Report on the accounts and statements in respect of the year ended 31st December, 2002, complied with the provisions of the sec 279(1) and 279(6) of the Workplace Relations Act 1996.



Tim Woods



Alex Millar

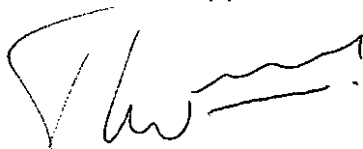
22nd September 2005
Melbourne

STATEMENT BY THE ACCOUNTING OFFICER

I, Tim Woods being the Officer responsible for keeping the accounting records of the Construction Forestry Mining Energy Union, Pulp & Paper Workers' Branch, certify that as at 31st December, 2003 the number of members of the Albury Sub-Branch of the organisation was 8 (eight).

In my opinion,

- (i) the attached accounts show a true and fair view of the financial affairs of the Albury Sub-Branch organisation as at 31st December, 2003;
- (ii) a record has been kept of all moneys paid by, or collected from, members and all monies 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;
- (iii) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) with regard to the 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;
- (v) no loans or other financial benefits were made to persons holding office in the organisation;
- (vi) the register of members of the organisation was maintained in accordance with the Act.
- (vii) The attached accounts have been prepared in accordance with applicable Australian Accounting Standards.



Tim Woods

Melbourne
22nd September 2005



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
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Mr Tim Woods
Branch Secretary, Pulp & Paper Workers' Branch
Construction, Forestry, Mining and Energy Union
PO Box 415
CARLTON SOUTH VIC 3053

Dear Mr Woods

**Financial Return - Albury Sub-Branch - year ending 31 December 2003
(FR2003/688)**

Thank you for lodging the financial report and statements of the above sub-Branch which were received in the Registry on 23 December 2005.

Your accompanying letter raises several issues concerning both the financial statements themselves, and also the Sub-Branch and so I would appreciate it if you could advise the Registry as to the following matters.

The financial statements themselves

- (1) Were the members of the Sub-Branch provided copies of the report, and if so, when?
- (2) Were the documents "presented" to a meeting of the Pulp & Paper Workers' Branch Committee, as contemplated by the former s279(6) of the Act, and if so, can you confirm the date of such meeting?
- (3) If either of the above have not yet occurred, can you indicate when these events can take place?

The Sub-Branch

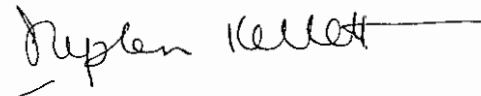
- (1) Will the financial return for year ended 31 December 2004, although submitted by the Branch rather than the Sub-Branch, clearly identify any financial affairs separately incurred or conducted by the Sub-Branch during that period?
- (2) Is it the Branch's intention that until the current suspended status of the Sub-Branch Committee changes, the sub-Branch will not have any separate financial affairs?
- (3) If so, has the Branch considered whether an exemption from financial reporting obligations under s271 for the Sub-Branch might be appropriate if it is possible? (I attach an extract of the section)
- (4) Alternatively, has the Branch considered whether it might be appropriate for the organisation to seek from the Registrar a determination pursuant to sections 245

and 246 that the Sub-Branch is not a reporting entity for the purposes of the RAO legislation, while its current status persists?

I attach an extract of the relevant sections. It appears such an application would involve the making of appropriate rule alterations at either the Divisional or National level or both.

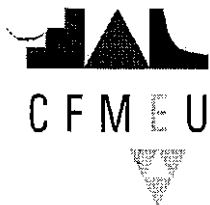
I will delay filing the above return until I receive your advice. If you wish to discuss the above directly with me on the phone before replying formally please do not hesitate to contact me on (02) 8374 6666.

Yours sincerely

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style with a horizontal line extending to the right from the end of the name.

Stephen Kellett
Assistant Manager, Sydney Registry

12 January 2006



CONSTRUCTION
FORESTRY
MINING
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FORESTRY &
FURNISHING
PRODUCTS DIVISION

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27th January 2006

Deputy Industrial Registrar
Australian Industrial Registry
80 William Street
EAST SYDNEY NSW 2010

Attention: Stephen Kellett

Dear Deputy Registrar

**Financial Return – Albury Sub-Branch – Year Ending 31 December 2003
(FR2003/688)**

We are writing further to the Registry's correspondence of 12th January 2006 to provide the specifically requested advice. The responses are outlined in the order in which the questions were asked.

The members of the Sub-Branch were provided copies of the financial report on or about ???. They were provided to all members of the Sub-Branch by post.

The financial reports were presented to the Branch Committee of Management at its meeting on 22nd September 2005.

The financial return for the year ended 31st December 2004 has already been submitted (FR2004/684) and exclusively addresses the affairs of the Albury Sub-Branch.

We do not intend at this time to make application under either s271 or ss245 and 246. However, it is our intention for the Branch Committee of Management to continue to assume the responsibilities of the Sub-Branch Committee of Management while the Sub-Branch remains suspended.

If further information is required, please contact me.

Yours sincerely

Tim Woods
SECRETARY





Australian Government
Australian Industrial Registry

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Mr Tim Woods
Branch Secretary, Pulp & Paper Workers' Branch
Construction, Forestry, Mining and Energy Union
PO Box 415
CARLTON SOUTH VIC 3053

Dear Mr Woods

**Financial Return - Albury Sub-Branch - year ending 31 December 2003
(FR2003/688)**

Thank you for your letter dated 27 January 2006 providing the advice requested.

The above financial return has now been filed.

Yours sincerely

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

Stephen Kellett
Assistant Manager, Sydney Registry

27 January 2006