



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/811-[105N-PPBU]

Mr Ken Fraser
Secretary-Treasurer, Burnie Sub-Branch
Pulp & Paper Workers Branch (No.7 Branch)
FFPD
Construction, Forestry, Mining and Energy Union
60 Oonah Street
BURNIE TAS 7320

Dear Mr Fraser

**Re: CFMEU - FFPD - Burnie Sub-Branch of Pulp & Paper Workers Branch (No.7 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



CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION



Pulp & Paper
Workers' Branch
1st FLOOR
500 SWANSTON STREET
CARLTON SOUTH
VICTORIA 3053
PH: (03) 9349 2488
FAX: (03) 9349 2580

**BURNIE
SUB-BRANCH**

**ABN:
71 711 760 179**

**SECRETARY:
KEN FRASER**

**P.O. BOX 474
BURNIE TAS
7320**

**PHONE:
(03) 6431 5248**

**FAX:
(03) 6431 5085**

**MOBILE:
0419 521 188**



Secretary's Certificate

24.3.03

I Kenneth Adrian Fraser, being the officer responsible for keeping accounts and records of the Burnie sub branch certify that:

1. The annual accounts presented are copies of the auditor's reports for the year January 1st – December 31st, 2002.
2. That the accounts and statements are in my opinion true and correct.
3. That the audited reports were provided to members on the 28th February 2002.
4. The audited reports, accounts and statements were presented at a Committee of Management meeting on the 21st March 2003 and formally approved.

Ken Fraser
Secretary Burnie Sub Branch



**CFMEU, FOREST & FOREST
PRODUCTIONS DIVISION - PULP &
PAPER WORKERS' BRANCH (BURNIE
SUB BRANCH)**

Financial Statements

For the year ended 31 December, 2002

AUSTIN STEVENS & CO

75 Mount Street

BURNIE 7320

Phone: (03) 6431 3933 Fax: (03) 6431 8668

Email: austin.stevens@tassie.net.au


**CFMEU, FOREST & FOREST PRODUCTS DIVISION
PULP & PAPER WORKERS BRANCH (BURNIE SUB BRANCH)**

COMMITTEE OF MANAGEMENT

DURING THE YEAR ENDED 31ST DECEMBER 2002

PRESIDENT:	Norm Britton	18 McGrath Street, Burnie
SECRETARY:	Ken Frazer	60 Oonah Street, Burnie
SENIOR VICE PRESIDENT:	Eric Edwards	8 Boland Avenue, Burnie
COMMITTEE:	Martin Walsh	9 Warren Drive, Penguin
	John Coulson	10 Bertha Street, Ulverstone
	Roy Blight	63 Flinders Street, Burnie
	Mark Clark	39 Stowport Road, Burnie
	Steven Dawkins	Knights Road, Ulverstone

AUSTIN STEVENS & CO


Robert A Stevens (Principal) Dated this

27 day of Feb, 2003.

**CFMEU, FOREST & FOREST PRODUCTS DIVISION
PULP & PAPER WORKERS BRANCH (BURNIE SUB BRANCH)**

ACCOUNTING OFFICERS CERTIFICATE

FOR THE YEAR ENDED 31ST DECEMBER 2002

I, Ken Frazer, being the Officer responsible for keeping the accounting records of CFMEU, Forest & Forest Products Division, Pulp & Paper Workers Branch (Burnie Sub Branch), certify that as at 31st December, 2002 the number of members of the Branch was 153.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Union as at 31st December, 2002;
- (ii) a record has been kept of all moneys paid 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 Union;
- (iii) before the Union incurred any expenditure, approval of the incurring of the expenditure was obtained in accordance with the Rules of the Union;
- (iv) with regard to the funds of the Union 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 the purposes other than those for which the fund was operated;
- (v) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the Union;
- (vi) the register of members of the Branch was maintained in accordance with the Act.

Signed 

KEN FRAZER
(Secretary)

Date: 14-1-03

**CFMEU, FOREST & FOREST PRODUCTS DIVISION
PULP & PAPER WORKERS BRANCH (BURNIE SUB BRANCH)**

COMMITTEE OF MANAGEMENT CERTIFICATE

FOR THE YEAR ENDED 31ST DECEMBER 2002

We, Eric Edwards and Norm Britton, being two members of the Management of CFMEU, Forest & Forest Products Division, Pulp & Paper Workers Branch (Burnie Sub Branch), do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- (i) In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Branch as at 31st December, 2002;
- (ii) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31st December, 2002, in accordance with the rules of the Union;
- (iii) 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 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
- (iv) The accounts have been prepared in accordance with sub-section 273(2) and comply with Section 279(1) and the requirements of Sections 279(6) / 279(7) of the Workplace Relations Act 1996 in relation to the financial accounts in respect of the year ended 31st December 2002 and the Auditor's Report thereon.


.....

ERIC EDWARDS


.....

NORM BRITTON

Date: 14 / 1 / 03

Date: 14 - 1 - 03

**CFMEU FOREST & FOREST PRODUCTIONS DIVISION - PULP & PAPER
WORKERS' BRANCH (BURNIE SUB BRANCH)**

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

	2002	2001
	\$	\$
Income		
Union Dues & Levies	56,932	52,334
Interest Received	2,904	3,542
Total income	<u>59,836</u>	<u>55,876</u>
Expenses		
Audit Fees	300	330
Bank Fees	128	65
Capitation	27,103	25,080
Child Labour School Funding	602	-
Depreciation	66	95
Election Donation	-	2,000
GST Paid	-	1,272
Insurance	231	-
Litigation Trust	10,942	3,825
Meeting & Conference Expenses	1,260	1,279
Mortuary Levy	1,178	1,090
Postage	47	50
Secretary Expenses	3,100	2,680
Stationary & Office Supplies	95	228
Sundry Expenses	2	79
Telephone	1,737	1,470
Total expenses	<u>46,793</u>	<u>39,543</u>
Net Profit (Loss)	<u>13,043</u>	<u>16,333</u>

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

**CFMEU FOREST & FOREST PRODUCTIONS DIVISION - PULP & PAPER
WORKERS' BRANCH (BURNIE SUB BRANCH)**

Balance Sheet As At 31 December, 2002

	2002	2001
Current Assets		
Cash Assets		
ISCU: Savings - Access Plus	38,603	27,837
ISCU: Savings - Passbook Plus	74	81
ISCU: Investment - Cash Mgr	25,750	24,765
ISCU: Investment - Cash Mgr	12,654	12,158
ISCU: Investment - Cash Mgr	10,646	10,229
ISCU: Investment - Premium 3	10,892	10,526
ISCU: Investment - Premium 3	18,009	17,403
ISCU - Investment Shares	10	10
	<u>116,639</u>	<u>103,008</u>
Total Current Assets	<u>116,639</u>	<u>103,008</u>
Non-Current Assets		
Property, Plant and Equipment		
Office Furniture & Equipment	9,862	9,862
Less: Accumulated depreciation	<u>(9,707)</u>	<u>(9,641)</u>
	<u>155</u>	<u>221</u>
Total Non-Current Assets	<u>155</u>	<u>221</u>
Total Assets	<u>116,794</u>	<u>103,229</u>
Current Liabilities		
Current Tax Liabilities		
GST Collected	387	-
BAS Clearing	<u>324</u>	<u>189</u>
	<u>711</u>	<u>189</u>
Total Current Liabilities	<u>711</u>	<u>189</u>

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

**CFMEU FOREST & FOREST PRODUCTIONS DIVISION - PULP & PAPER
WORKERS' BRANCH (BURNIE SUB BRANCH)**

Balance Sheet As At 31 December, 2002

	2002	2001
Non-Current Liabilities		
Borrowings		
Loan - FEDFA Tas Branch	1,000	1,000
	<u>1,000</u>	<u>1,000</u>
Total Non-Current Liabilities	<u>1,000</u>	<u>1,000</u>
Total Liabilities	<u>1,711</u>	<u>1,189</u>
Net Assets	<u><u>115,083</u></u>	<u><u>102,040</u></u>
 Accumulated Funds		
Opening Balance	102,040	85,707
Surplus (Deficit) for the Year	<u>13,043</u>	<u>16,333</u>
Total Members' Funds	<u><u>115,083</u></u>	<u><u>102,040</u></u>

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

**CFMEU FOREST & FOREST PRODUCTIONS DIVISION - PULP & PAPER
WORKERS' BRANCH (BURNIE SUB BRANCH)**
Notes to and forming part of the Financial Statements
For the year ended 31 December, 2002

Note 1 - Accounting Methods

In accordance with generally accepted principals, membership contributions are accounted for on a cash receipts basis. Otherwise, the accounts are prepared under the historical convention and in accordance with the Australian Accounting Standards jointly issued by the Australian Professional Accounting bodies.

In particular:-

- (a) the accounts have not been adjusted to record either change in the general purchasing power of the dollar or in the prices of specific assets.
- (b) no liability exists for income tax, as "Trade Unions" are exempt from income tax under Section 23(f) of the Income Tax Assessment Act.
- (c) membership contributions in arrears are not brought to account, as the accounts are prepared on a cash receipts basis.
- (d) depreciation of property, plant and equipment (ie fixed assets) is calculated using the diminishing value method in order to write the assets off over their useful lives.

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

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274, which reads 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 organisaion shall, on application made under sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

**CFMEU, FOREST & FOREST PRODUCTS DIVISION
PULP & PAPER WORKERS BRANCH (BURNIE SUB BRANCH)**

AUDITOR'S REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2002

I have examined the books and records kept by CFMEU, Forest & Forest Product Division, Pulp & Paper Workers Branch (Burnie Sub Branch), for the year ended 31st December, 2002, and report that:

(a) In my opinion:

(i) The books and records kept by the Branch in respect of the above period were satisfactory and included:

- (b) records of the sources and nature of the income of the Branch (including income from Members); and
- (c) records of the nature and purpose of the expenditure of the Branch; and

(ii) the attached accounts and statements prepared under Section 273 of the Workplace Relations Act 1996, are properly drawn up so as to give a true and fair view of:

- (a) the financial affairs of the Branch as at 31st December, 2002; and
- (b) the income and expenditure and any surplus or deficit, of the Branch for the period ended on that date; and

(b) all information and explanations that were required under subsection(2) of Section 273 by the officers of the Branch were furnished.

AUSTIN STEVENS & CO


Robert A Stevens This
Principal

27

day of

FEB

2003.

Chartered Accountants

Robert A. Stevens C.A.

75 Mount Street Burnie
P.O.Box 362
BURNIE TAS 7320
DX 70206 Burnie
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**AUSTIN
STEVENS & CO**
" Your BOTTOM LINE is our business "



AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

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

Mr K Fraser
Sub-Branch Secretary
Pulp & Paper Workers', Burnie Sub Branch
CFMEU FFPD
PO Box 474
BURNIE TAS 7320

Dear Mr Fraser

**Re: Lodgement of Financial Documents for the CFMEU - FFPD - Pulp and Paper Workers'
Burnie Sub-Branch for the year ending 31 December 2002 (FR2002/811)**

Receipt is acknowledged of your letter dated 24 March 2003 and the enclosed financial statements and documents for the Pulp and Paper Workers' Burnie Sub-Branch of the CFMEU FFPD. The documents were lodged in the Registry on 31 March 2003.

The documents have been filed. However I would like to draw one matter to your attention for future reference:

Committee of Management Certificate

Paragraph (iv) of the Committee of Management Certificate makes reference to "the financial accounts in respect of the year ended 31 December 2002".

The intention of the above statement as set out in regulation 109(1)(b)(iv) of the Workplace Relations Regulations is to certify that the organisation has complied with the Act in relation to the previous year's accounts.

Accordingly, the references should have been to "the financial accounts in respect of the year ending 31 December 2001" Many organisations make their Committee of Management certificates refer to "the financial accounts in respect of the preceding year" to simplify the preparation of this certificate.

If you have queries in relation to the above please contact me on (02) 8374 6618.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

31 March 2003