



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/691-[105N-PPBU]

Mr Ken Fraser
Secretary-Treasurer
Construction, Forestry, Mining and Energy Union-FFPD
Pulp & Paper Workers Burnie Sub-Branch
68 - 70 Marine Terrace
BURNIE TAS 7320

Dear Mr Fraser

Re: Construction, Forestry, Mining and Energy Union-FFPD- Burnie Sub-Branch of Pulp and 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, 2003.

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

Now that the financial year for 31 December, 2003 has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

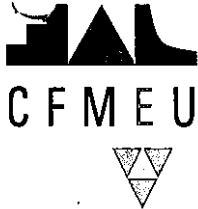
Please note that a branch of an organisation may be exempted from the accounting, auditing and reporting obligations in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

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

Yours sincerely

Belinda Penna

E-mail: belinda.penna@air.gov.au
12 January 2004



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

8.4.04

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 auditors' reports for the year January 1st – December 31st 2003.
2. That the accounts and statements are in my opinion true and correct.
3. The audited reports, accounts and statements were presented at a Committee of Management meeting on the 7th April 2004 and formally approved.
4. The audited reports, accounts and statements were made available to members on the 25th March 2004.

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, 2003

AUSTIN STEVENS & CO

75 Mount Street

BURNIE 7320

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

Email: mail@austinsteven.com.au

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

Contents

Financial Statements

Auditor's Report

Accounting Officer's Certificate

Committee of Management Certificate

Committee of Management

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

Income & Expenditure Statement

For the year ended 31 December, 2003

	2003 \$	2002 \$
Income		
Union Dues	56,260	56,932
Levies	7,150	-
Interest Received	4,154	2,904
Total income	67,564	59,836
Expenses		
Audit Fees	350	300
Bank Fees	66	128
Capitation	27,312	27,103
Child Labour School Funding	-	602
Depreciation	46	66
Insurance	121	231
Litigation Trust	9,451	10,942
Meeting & Conference Expenses	1,929	1,260
Mortuary Levy	1,187	1,178
Postage	47	47
Secretary Expenses	4,150	3,100
Stationary & Office Supplies	-	95
Sundry Expenses	18	2
Telephone	1,487	1,737
Total expenses	46,165	46,793
Profit from ordinary activities before income tax	21,399	13,043
Income tax revenue relating to ordinary activities	-	-
Net profit attributable to the association	21,399	13,043
Total changes in equity of the association	21,399	13,043
Opening retained profits	115,083	102,040
Net profit attributable to the association	21,399	13,043
Closing retained profits	136,482	115,083

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)**

**Statement of Financial Performance
For the year ended 31 December, 2003**

	2003	2002
Operating profit before income tax	21,399	13,043
Income tax (credit) attributable to operating profit (loss)	-	-
Operating profit after income tax	21,399	13,043
Retained profits at the beginning of the financial year	115,083	102,040
Total available for appropriation	136,482	115,083
Retained profits at the end of the financial year	136,482	115,083

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)**

Detailed Balance Sheet As At 31 December, 2003

	2003	2002
Current Assets		
Cash Assets		
ISCU: Savings - Access Plus	57,263	38,603
ISCU: Savings - Passbook Plus	-	74
ISCU: Investment - Cash Mgr	26,872	25,750
ISCU: Investment - Cash Mgr	13,203	12,654
ISCU: Investment - Cash Mgr	11,107	10,646
ISCU: Investment - Premium 3	11,307	10,892
ISCU: Investment - Premium 3	18,694	18,009
ISCU - Investment Shares	10	10
	<u>138,457</u>	<u>116,639</u>
Total Current Assets	<u>138,457</u>	<u>116,639</u>
Non-Current Assets		
Property, Plant and Equipment		
Office Furniture & Equipment	9,862	9,862
Less: Accumulated depreciation	<u>(9,754)</u>	<u>(9,707)</u>
	<u>108</u>	<u>155</u>
Total Non-Current Assets	<u>108</u>	<u>155</u>
Total Assets	<u>138,566</u>	<u>116,794</u>
Current Liabilities		
Current Tax Liabilities		
GST Collected	-	387
BAS Clearing	325	324
GST Amendments	759	-
	<u>1,084</u>	<u>711</u>
Total Current Liabilities	<u>1,084</u>	<u>711</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)**

Detailed Balance Sheet As At 31 December, 2003

	2003	2002
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>2,084</u>	<u>1,711</u>
Net Assets	<u>136,482</u>	<u>115,083</u>
 Members' Funds		
Accumulated surplus (deficit)	136,482	115,083
Total Members' Funds	<u>136,482</u>	<u>115,083</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, 2003

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.

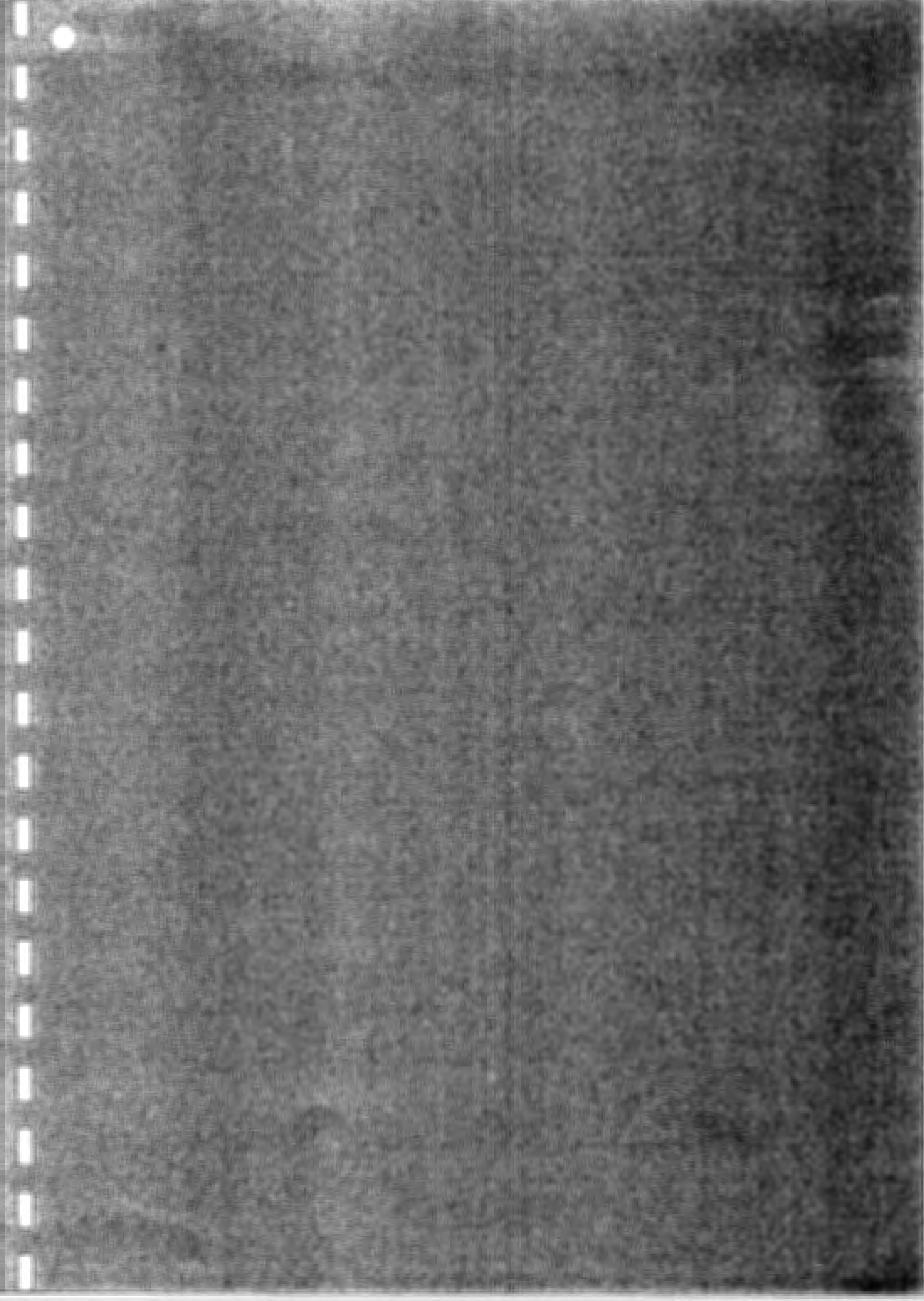
**Note 2 - Information to be provided
to Members or Registrar**

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 organisation shall, on application made under sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.

(3) A Registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.



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

AUDITOR'S REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2003

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, 2003, 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, 2003; 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

19

day of



2004.

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

ACCOUNTING OFFICERS CERTIFICATE

FOR THE YEAR ENDED 31ST DECEMBER 2003

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, 2003 the number of members of the Branch was 177.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Union as at 31st December, 2003;
- (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: 22-1-04

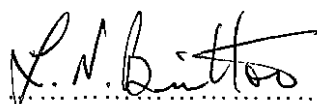
**CFMEU, FOREST & FOREST PRODUCTS DIVISION
PULP & PAPER WORKERS BRANCH (BURNIE SUB BRANCH)**

COMMITTEE OF MANAGEMENT CERTIFICATE

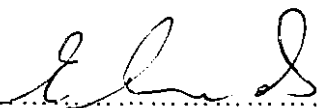
FOR THE YEAR ENDED 31ST DECEMBER 2003

We, Leslie Britton and Eric Edwards, 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, 2003;
- (ii) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31st December, 2003, 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 2003 and the Auditor's Report thereon.



Leslie Britton



Eric Edwards

Date: 22-12-04

Date: 20-1-04


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

COMMITTEE OF MANAGEMENT

DURING THE YEAR ENDED 31ST DECEMBER 2003

PRESIDENT:	Leslie 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
	Richard 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 Dated this
(Principal)

19 day of March 2003.



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Ken Fraser
Secretary
Pulp and Paper Workers', Burnie Sub Branch
Forest and Forest Products Division
CFMEU
PO Box 474
BURNIE TAS 7320

Dear Mr Fraser

Re: Financial Statements - Construction, Forestry, Mining and Energy Union - Forest & Forest Products Division - Pulp & Paper Workers' Branch - Burnie Sub-Branch - for year ending 31 December 2003 (FR2003/691)

I refer to the financial statements which were lodged in the Registry on 29 April 2004. The documents have been filed. However, I would like to draw your attention to the following matters 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 2003".

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 *Workplace Relations Act 1996* (the Act) in relation to the previous year's accounts. In other words, the certificate should have certified that the accounts for the year ending 31 December 2002 were in accordance with the Act.

Lodgement in Registry

It is noted that there was a delay of 22 days in lodging these financial statements. When the financial statements have been presented to the second meeting they are to be lodged in the Registry within 14 days as specified in s280 of the Act. This sequence of events should be observed for future financial reporting years or an extension requested.

If you have any queries regarding this letter please do not hesitate to contact me on (02) 8374 6506.

Yours sincerely

Dean Superina
for Deputy Industrial Registrar

30 April 2004