



AUSTRALIAN INDUSTRIAL REGISTRY

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

**Ref: FR2002/812-[105N-PPMA]**

Mr Ian Moule  
Secretary-Treasurer Maryvale Sub-Branch  
Pulp and Paper Workers Branch (No. 7 Branch)  
FFPD  
Construction, Forestry, Mining and Energy Union  
6 Granya Road  
MORWELL VIC 3840

Dear Mr Moule

**Re: CFMEU - FFPD - Maryvale 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*

Belinda Penna  
E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)  
6 February 2003



**CFMEU**



**CONSTRUCTION**

**FORESTRY**

**MINING**

**ENERGY**

**UNION**



**FOREST & FOREST  
PRODUCTS DIVISION**

Pulp & Paper  
Workers' Branch  
1<sup>st</sup> Floor  
500 SWANSTON  
STREET  
CARLTON SOUTH  
VICTORIA 3053

PH: (03) 9349 2488  
FAX: (03) 93492580

**MARYVALE  
SUB-BRANCH**

**ABN:  
57 252 797 376**

**SECRETARY:  
IAN MOULE**

**C/- PO BOX 37  
MORWELL VIC  
3840**

**PHONE:  
(03) 51360306**

**FAX:  
(03)51360306**

22<sup>nd</sup> May 03

The Industrial Registrar  
Principle Registry  
Nauru House  
80 Collins Street  
MELBOURNE VIC 3000

Dear Sir,

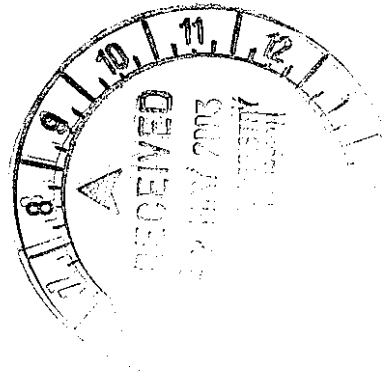
Please find enclosed a copy of the 2002 Financial Statements of the Maryvale Sub- Branch of the Pulp and Paper Workers' Branch of the Forestry Division of the Construction, Forestry, Mining, Energy Union- (CFMEU).

The Financial Statements was endorsed by the Committee on the 13<sup>th</sup> March 2003. On the 22<sup>nd</sup> April it was taken to members for their perusal. At the Quarterly General Meeting on the 6<sup>th</sup> May, it was moved to be accepted by the members as a true and correct statement, and therefore adopted.

Should you have any queries regarding the above information, please do not hesitate to contact the undersigned.

Yours sincerely,

Ian Moule  
Secretary  
CFMEU  
Maryvale Sub- Branch.



**CONSTRUCTION FORESTRY MINING ENERGY UNION  
PULP & PAPER WORKERS' BRANCH  
- MARYVALE SUB-BRANCH**

**FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED  
31 DECEMBER 2002**

-1  
**MARYVALE SUB BRANCH  
 FORESTRY & FOREST PRODUCTS DIVISION  
 CONSTRUCTION FORESTRY MINING ENERGY UNION**

**FOR THE YEAR ENDED 31ST DECEMBER, 2002**

**STATEMENT OF RECEIPTS AND PAYMENTS**  
**MAIN ACCOUNT**

	<b>2002</b>	<b>2001</b>
	<b>\$</b>	<b>\$</b>
Balance as at 1st January	15,133	28,345
<b><u>Add Receipts</u></b>		
Dues	223,045	207,805
Sundry Income	1,933	-
GST Receivable	1,950	-
Interest	75	323
	<b>227,003</b>	<b>208,128</b>
<b><u>Less Payments</u></b>		
Mortuary fund	4,673	4,345
Sundry	664	159
Secretary's Expenses	2,200	2,400
President's Expenses	440	240
Federal Dues	108,579	100,199
Telephone	1,290	981
Farewell Dinners	2,394	-
Stationery	426	14
Meeting Expenses	1,466	1,584
Transfer to Levy Account	26,096	29,286
Bank Fees	274	323
Audit Fees	1,360	1,575
Motor Vehicle Expenses	3,040	4,397
Conference Expenses	1,927	2,881
Child Labour Project	3,770	-
Purchase of motor vehicle	-	11,236
Wages	40,577	48,398
Temporary Secretary	13,380	13,321
	<b>212,556</b>	<b>221,339</b>
<b>BALANCE AS AT 31ST DECEMBER</b>	<b>29,580</b>	<b>15,133</b>

MARYVALE SUB BRANCH  
FORESTRY & FOREST PRODUCTS DIVISION  
CONSTRUCTION FORESTRY MINING ENERGY UNION

FOR THE YEAR ENDED 31ST DECEMBER, 2002

LA TROBE COUNTRY CREDIT  
MAIN ACCOUNT

	2002	2001
	\$	\$
Balance as at 1st January	38,909	36,845
<b><u>Plus Receipts</u></b>		
Interest Received	1,270	2,064
	<u>40,179</u>	<u>38,909</u>
<b><u>Less Payments</u></b>		
Bank Charges	-	-
BALANCE AS AT 31ST DECEMBER	<u>40,179</u>	<u>38,909</u>
Represented by:		
Savings Account	482	482
Term Deposit	39,697	38,427
	<u>40,179</u>	<u>38,909</u>

AMCOR CREDIT CO-OPERATIVE LIMITED  
MAIN ACCOUNT

	2002	2001
	\$	\$
Balance as at 1st January	41,018	40,079
<b><u>Plus Receipts</u></b>		
Interest	563	941
	<u>41,581</u>	
<b><u>Less Payments</u></b>		
Bank Charges	-	2
BALANCE AS AT 31ST DECEMBER	<u>41,581</u>	<u>41,018</u>

**MARYVALE SUB BRANCH  
FORESTRY & FOREST PRODUCTS DIVISION  
CONSTRUCTION FORESTRY MINING ENERGY UNION**

**FOR THE YEAR ENDED 31ST DECEMBER, 2002**

**LEVY ACCOUNT - COMMONWEALTH SAVINGS BANK**

	2002 \$	2001 \$
Balance as at 1st January	267,057	250,701
<b><u>Plus Receipts</u></b>		
Transfer from Main Account	26,096	29,286
Member refund from litigation	660	-
Interest Received	806	2,967
	<u>294,619</u>	<u>282,954</u>
<b><u>Less Payments</u></b>		
Litigation Trust Fund	43,912	13,950
Member refunds	4,746	1,926
Bank charges	19	21
BALANCE AS AT 31ST DECEMBER	<u><u>245,942</u></u>	<u><u>267,057</u></u>

**LA TROBE COUNTRY CREDIT  
LEVY ACCOUNT**

	2002 \$	2001 \$
Balance as at 1st January	112,260	106,835
<b><u>Plus Receipts</u></b>		
Interest Received	4,804	5,425
	<u>117,064</u>	<u>112,260</u>
<b><u>Less Payments</u></b>		
Bank Charges	-	-
BALANCE AS AT 31ST DECEMBER	<u><u>117,064</u></u>	<u><u>112,260</u></u>

MARYVALE SUB BRANCH  
FORESTRY & FOREST PRODUCTS DIVISION  
CONSTRUCTION FORESTRY MINING ENERGY UNION

FOR THE YEAR ENDED 31ST DECEMBER, 2002

AMCOR CREDIT CO OPERATIVE LIMITED  
LEVY ACCOUNT

	2002	2001
	\$	\$
Balance as at 1st January	169,482	164,554
<b><u>Plus Receipts</u></b>		
Interest	3,003	4,930
	<hr/> 172,485	<hr/> 169,484
<b><u>Less Payments</u></b>		
Bank Charges	-	2
BALANCE AS AT 31ST DECEMBER	<hr/> <hr/> 172,485	<hr/> <hr/> 169,482

**CONSTRUCTION FORESTRY MINING ENERGY UNION  
PULP & PAPER WORKERS' BRANCH – MARYVALE SUB-BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER, 2002**

**NOTE 1 - ACCOUNTING METHODS**

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

In particular:-

- (a) The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific assets.
- (b) Depreciation of fixed assets is calculated on the prime cost or reducing balance basis in order to write the assets off over their useful life.
- (c) Provisions for employee benefits in the form of Long Service Leave, Sick Leave and Accrued Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment at their rate of pay as at balance date.
- (d) No provision for income tax is necessary as "Trade Unions" are exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997. Fringe benefits tax has been paid by the union in accordance with the provisions of the Fringe Benefits Tax Assessment Act.

**NOTE 2 - INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Industrial Relations Act 1988, the attention of members is drawn to the provisions of sub-sections(1),(2) and (3) of Section 274, which read as follows:-

- (1) A member of an organization, or a Registrar, may apply to the organization for specified prescribed information in relation to the organization.
- (2) An organization shall, on application made under sub-section (1) by a member of the organization or a Registrar, make the specified information available to the member or 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 organization concerned and the Registrar shall provide to a member information received because of an application made at the request of the member.



**CONSTRUCTION FORESTRY MINING ENERGY UNION  
PULP & PAPER WORKERS' BRANCH – MARYVALE SUB-BRANCH**

**ACCOUNTING OFFICER'S CERTIFICATE**

I, Ian Moule, being the Officer responsible for keeping the accounting records of the Construction Forestry Mining Energy Union, Pulp & Paper Workers' Branch – Maryvale Sub-Branch certify that as of the 31<sup>st</sup> December 2002 the number of members of the organization was 582.

In my opinion.

1. The attached accounts show a true and fair view of the financial affairs of the Branch as at the 31st 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 organization, approval of the incurring of the expenditure was obtained in accordance with the rules of the organization;
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 organization, were made to persons holding office in the organization;
6. The register of members of the organization was maintained in accordance with the Act.

  
.....(Signed)  
**I. Moule**

13 March 2003

**AUDITORS REPORT TO THE MEMBERS OF THE  
CONSTRUCTION FORESTRY MINING ENERGY UNION  
PULP & PAPER WORKERS' BRANCH – MARYVALE SUB-BRANCH**

**SCOPE**

We have audited the financial accounts set out on pages 1 to 7 of Construction Forestry Mining Energy Union – Pulp & Paper Workers' Branch – Maryvale Sub-Branch for the year ending 31 December 2002. The organization's officers are responsible for the preparation and presentation of the accounts and information they contain. We have conducted an independent audit of these accounts in order to express an opinion on them to the members of the organization.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with Australian Accounting Concepts and Standards and statutory requirements so as to present a view of the organization which is consistent with our understanding of their financial position and the results of the operations.

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

**AUDIT OPINION**

In our opinion.

- (i) there were kept by the organisation in respect of the period satisfactory accounting records detailing the sources and nature of the income of the organization (including income from members) and the nature and purposes of expenditure and
- (ii) all the relevant information and explanations required to be furnished by the officers of the organization were furnished, and
- (iii) The attached accounts and statements, prepared under the historical cost convention and in accordance with section 273 of the Industrial Relations Act 1988, are properly drawn up so as to give a true and fair view of:
  - (a) the financial affairs of the organization as at 31 December 2002, and
  - (b) the income and expenditure and surplus of the organization for the year ended on that date.

  
**ARMITAGE DOWNIE & Co**  
**ACCOUNTANTS AND ADVISERS**

  
**E.W. JEWELL B.COM FCA**  
**PARTNER**

Date: 15 May 2003


Place: Warragul:


**CONSTRUCTION FORESTRY MINING ENERGY UNION  
PULP & PAPER WORKERS' BRANCH – MARYVALE SUB-BRANCH**

**COMMITTEE OF MANAGEMENT CERTIFICATE**

We Brian McNamara and Greg Stewart being two members of the Committee of Management of the Maryvale Sub-Branch of the Pulp and Paper No. 7 Branch of the Construction, Forestry, Mining and Energy Union 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 organization as at the 31<sup>st</sup> December 2002.
2. In the opinion of the Committee of Management, meetings of the committee were held during the period ended 31<sup>st</sup> December, 2002 in accordance with the rules of the organization.
3. To the knowledge of any member of the Committee, there have been no instances where records of the organization or other documents (not being documents containing information made available to a member of the organization, under sub-section 274(2)) of the Industrial Relations Act 1998), or copies of those records or documents, or copies of the rules of the organization, have not been furnished, or made available, to members in accordance with the requirements of the Industrial Relations Act 1988, the regulations thereto, or the rules of the organisation; and
4. The organization has complied with the sub-section 279(1) and (6) of the Act in relation to the financial accounts of the preceding year.

  
.....(signed)  
BRIAN MCNAMARA

  
.....(signed)  
GREG STEWART

Date 13 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 Ian Moule  
Maryvale Sub-Branch Secretary  
Pulp & Paper Workers' Branch  
CFMEU FFPD  
PO Box 37  
MORWELL VIC 3840

Dear Mr Moule

**Re: Lodgement of Financial Statements and Accounts for the CFMEU, FFPD Pulp & Paper Workers' Maryvale Sub-Branch for the year ending 31 December 2002 (FR2002/812)**

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry on 29 May 2003.

As discussed in our telephone conversation of today's date, subsequent to your advice that the members were supplied with a copy of the Audit Report lodged, the documents have been filed.

I would just like to take this opportunity to remind you that it is a requirement of section 279(1) of the *Workplace Relations Act 1996* that the members be provided with signed and dated copies of the accounts, statements and audit report.

If you have any queries regarding this matter please contact me on 02 8374 6618.

Yours sincerely,

Belinda Penna  
for Deputy Industrial Registrar

16 June 2003