



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/692-[105N-PPMA]

Mr Ian Moule
Secretary-Treasurer
Construction, Forestry, Mining and Energy Union-FFPD
Pulp and Paper Workers Maryvale Sub-Branch
c/- PO Box 37
Morwell VIC 3840

Dear Mr Moule

Re: Construction, Forestry, Mining and Energy Union-FFPD- Maryvale 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



CFMEU



CONSTRUCTION

FORESTRY

MINING

ENERGY

UNION



**FOREST & FOREST
PRODUCTS DIVISION**

Pulp & Paper
Workers' Branch
1st 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

CI- PO BOX 37
MORWELL VIC
3840

PHONE:
(03) 51360306

FAX:

14th July, 2004

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

Dear Sir,

Please find enclosed a copy of the 2003 Financial Statements of the Maryvale Sub-Branch of the Pulp & Paper Workers' Branch of the Forestry Division of the Construction Forestry Mining Energy Union (C.F.M.E.U.).

The statements were issued on Tuesday 4th May to the Committee of Management. The members were issued with copies of the statement on Wednesday 5th May. These statements were then presented to the members at the Quarterly Meeting on Thursday 20th May and accepted.

Should you require any further information please do not hesitate to contact the undersigned.

Yours faithfully,

Ian Moule
Secretary
Maryvale Sub-Branch, CFMEU



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

**FINANCIAL ACCOUNTS
FOR THE YEAR ENDED
31 DECEMBER 2003**

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

FOR THE YEAR ENDED 31ST DECEMBER, 2003

STATEMENT OF RECEIPTS AND PAYMENTS
MAIN ACCOUNT

	2003	2002
	\$	\$
Balance as at 1st January	29,580	15,133
<u>Add Receipts</u>		
Dues	229,796	223,045
Sundry Income	2,477	1,933
GST Receivable	1,221	1,950
Interest	143	75
	<u>263,217</u>	<u>227,003</u>
<u>Less Payments</u>		
Mortuary fund	4,987	4,673
Sundry	646	664
Secretary's Expenses	2,400	2,200
President's Expenses	240	440
Federal Dues	120,799	108,579
Telephone	1,092	1,290
Farewell Dinners	-	2,394
Stationery	9	426
Meeting Expenses	811	1,466
Transfer to Levy Account	32,432	26,096
Bank Fees	318	274
Audit Fees	1,450	1,360
Motor Vehicle Expenses	3,610	3,040
Conference Expenses	2,148	1,927
Child Labour Project	-	3,770
GST Payable	1,455	-
Capital Purchases	18,410	-
Travel Expenses	6,252	-
Wages	41,402	40,577
Temporary Secretary	10,324	13,380
	<u>248,785</u>	<u>212,556</u>
BALANCE AS AT 31ST DECEMBER	<u>14,432</u>	<u>29,580</u>

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

FOR THE YEAR ENDED 31ST DECEMBER, 2003

**LA TROBE COUNTRY CREDIT
 MAIN ACCOUNT**

	2003 \$	2002 \$
Balance as at 1st January	40,179	38,909
<u>Plus Receipts</u>		
Interest Received	1,725	1,270
		40,179
<u>Less Payments</u>		
Bank Charges	-	-
		-
BALANCE AS AT 31ST DECEMBER	41,904	40,179
Represented by:		
Savings Account	482	482
Term Deposit	41,422	39,697
	41,904	40,179

**AMCOR CREDIT CO-OPERATIVE LIMITED
 MAIN ACCOUNT**

	2003 \$	2002 \$
Balance as at 1st January	41,581	41,018
<u>Plus Receipts</u>		
Interest	416	563
	41,997	41,581
<u>Less Payments</u>		
Bank Charges	-	-
	-	-
BALANCE AS AT 31ST DECEMBER	41,997	41,581

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

FOR THE YEAR ENDED 31ST DECEMBER, 2003

LEVY ACCOUNT – COMMONWEALTH SAVINGS BANK

	2003	2002
	\$	\$
Balance as at 1st January	245,942	267,057
<u>Plus Receipts</u>		
Transfer from Main Account	32,432	26,096
Dues	1,080	-
Member refund from litigation	-	660
Interest Received	1,156	806
	<hr/> 280,610	<hr/> 294,619
<u>Less Payments</u>		
Litigation Trust Fund	37,941	43,912
Member refunds	-	4,746
Bank charges	10	19
BALANCE AS AT 31ST DECEMBER	<hr/> <hr/> 242,659	<hr/> <hr/> 245,942

LA TROBE COUNTRY CREDIT
LEVY ACCOUNT

	2003	2002
	\$	\$
Balance as at 1st January	117,064	112,260
<u>Plus Receipts</u>		
Interest Received	5,131	4,804
	<hr/> 122,195	<hr/> 117,064
<u>Less Payments</u>		
Bank Charges	-	-
BALANCE AS AT 31ST DECEMBER	<hr/> <hr/> 122,195	<hr/> <hr/> 117,064

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

FOR THE YEAR ENDED 31ST DECEMBER, 2003

AMCOR CREDIT CO OPERATIVE LIMITED
LEVY ACCOUNT

	2003	2002
	\$	\$
Balance as at 1st January	172,485	169,482
<u>Plus Receipts</u>		
Interest	3,839	3,003
	<hr/> 176,324	<hr/> 172,485
<u>Less Payments</u>		
Bank Charges	1,254	-
BALANCE AS AT 31ST DECEMBER	<hr/> <hr/> 175,070	<hr/> <hr/> 172,485

**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, 2003**

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 31st December 2003 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, 2003.
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.

X (Signed)
I. Moule

H-5-04


April 2004

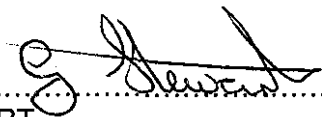
**CONSTRUCTION FORESTRY MINING ENERGY UNION
PULP & PAPER WORKERS' BRANCH – MARYVALE SUB-BRANCH**

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 31st December 2003.
2. In the opinion of the Committee of Management, meetings of the committee were held during the period ended 31st December, 2003 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.

X 
.....(signed)
BRIAN MCNAMARA 4-5-04

X 
.....(signed)
GREG STEWART 4-5-04

Date: April 2004

**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 2003. 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.

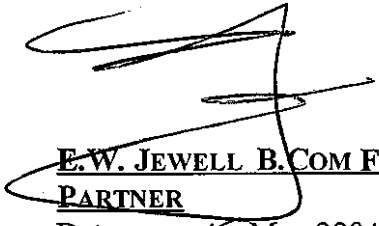
The audit opinion expressed in this report has been formed on the above basis.

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 2003, 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: May 2004

Place: Warragul:



Australian Government
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
Secretary
Maryvale Sub-Branch
Pulp & Paper Workers' Branch
Forest & Forest Products Division
CFMEU
c/- PO Box 37
MORWELL VIC 3840

Dear Mr Moule

**Re: Financial Statements - Construction, Forestry, Mining and Energy Union-
Forestry Division - Pulp & Paper Workers' Branch - Maryvale Sub-Branch - for
year ending 31 December 2003 (FR2003/692)**

I refer to the financial statements which were lodged in the Registry on 20 July 2004. The documents have been filed, however, I bring to your attention the following:

Wages

The figure for the item of "Wages" in the "Statement of Receipts and Payments" makes no distinction between any wages paid to office-holders and any wages paid to employees. Please note that it is a requirement of the legislation that the distinction is clear.

Current Financial Year - New Financial Reporting Requirements

Your current financial year to 31 December 2004 will be subject to new legislative reporting requirements and timelines. These requirements tend to be more complex than those which have applied to previous financial years.

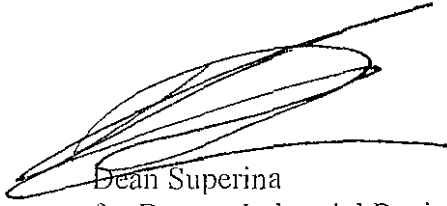
I strongly urge your organisation and its committee of management to consider these requirements carefully in preparation for next year's return.

A summary of the new requirements is set out in the enclosed Fact Sheets. This information and the legislation and reporting guidelines referred to can also be viewed and downloaded from our website www.airc.gov.au.

I have provided two copies of the Fact Sheets, one of which you may wish to provide to your auditor.

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'Dean Superina', written over the printed name.

Dean Superina
for Deputy Industrial Registrar

21 July 2004