



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
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Ref: FR2002/813-[105N-PPME]

Mr A Millar
Secretary-Treasurer
Pulp & Paper Workers Melbourne Sub-Branch
FFPD
Construction, Forestry, Mining and Energy Union
1st Floor, 500 Swanston Street
CARLTON SOUTH VIC 3053

Dear Mr Millar

Re: C FMEU - FFPD - Melbourne Sub-Branch of Pulp and 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
10 February 2003



16th June 2003

Mr Stephan Kellett
Assistant Manager
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION

Dear Sir

Please find attached the outstanding financial documents required under the Workplace Relations Act 1996 and the covering certificate.

I trust that the documents fulfil the requirements of the act, however if there is anything I have omitted or anything that further that is required please contact me on 0419 872 844

Yours sincerely

Alex Millar
Melbourne Sub Branch Secretary



FOREST & FOREST
PRODUCTS DIVISION

Pulp & Paper
Workers' Branch
1st FLOOR
500 SWANSTON STREET
CARLTON SOUTH
VICTORIA 3053
PH: (03) 9349 2498
FAX: (03) 9349 2580

**MELBOURNE
SUB-BRANCH**

**ABN:
85 937 260 155**

**SECRETARY:
ALEX MILLAR**

**MOBILE PHONE:
0419 872 844**



CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION



Pulp & Paper
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16th June, 2003

Mr Stephan Kellett
Assistant Manager
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

Dear Sir,

SUB-BRANCH SECRETARY'S CERTIFICATE

I, Alex Millar, being the Sub-Branch Secretary-Treasurer of the Melbourne Sub-Branch of the Construction Forestry Mining Energy Union, Pulp & Paper Workers' Branch certify that the documents filed for the year ending 31st December 2002 are true copies of the documents that were presented to the Melbourne Sub-Branch of the Union which were received on 4th March, 2003(1st Meeting).

The Financial Statements of the CFMEU Pulp & Paper workers' Branch were distributed to members in the week commencing 10th March 2003.

These documents then went to another meeting on the 3rd June, 2003(2nd meeting) which were then endorsed by the Melbourne Sub Branch Committee of management and at a General Meeting.

Yours Sincerely,

Alex Millar
Secretary/Treasurer
Melbourne Sub Branch



**CONSTRUCTION FORESTRY MINING
ENERGY UNION**

PULP & PAPER WORKERS BRANCH

MELBOURNE SUB-BRANCH

**AUDITED FINANCIAL REPORT
FOR THE YEAR ENDED 31ST DECEMBER, 2002**

CONSTRUCTION FORESTRY MINING ENERGY UNION
PULP AND PAPER WORKERS' BRANCH
MELBOURNE SUB BRANCH
FINANCIAL REPORT
FOR THE YEAR ENDED 31ST DECEMBER, 2002

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

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BALANCE SHEET AS AT 31ST DECEMBER, 2002

<u>2001</u>		<u>NOTE</u>	
	<u>ACCUMULATED FUND</u>		
\$ 469,377	ACCUMULATED FUND	3	\$ 477,008
	REPRESENTED BY		
	<u>PROPERTY, PLANT AND EQUIPMENT</u>		
2,454	COMPUTER EQUIPMENT - AT COST		2,454
847	LESS ACCUMULATED DEPRECIATION		1,449
<u>1,607</u>			<u>1,005</u>
30,145	MOTOR VEHICLES - AT COST		30,145
7,271	LESS ACCUMULATED DEPRECIATION		12,418
<u>22,874</u>			<u>17,727</u>
340	OFFICE EQUIPMENT - AT COST		340
32	LESS ACCUMULATED DEPRECIATION		124
<u>308</u>			<u>216</u>
24,789	TOTAL PROPERTY, PLANT AND EQUIPMENT		18,948
	<u>CURRENT ASSETS</u>		
48,874	CASH AT BANK	4	57,170
410,892	TERM DEPOSIT	5	426,691
4,037	OTHER DEBTORS		845
<u>463,803</u>			<u>484,706</u>
488,592	TOTAL ASSETS		503,654
	<u>CURRENT LIABILITIES</u>		
7,444	ACCRUED EXPENSES		10,804
9,765	PROVISION FOR ANNUAL LEAVE		10,910
2,006	PROVISION FOR SICK LEAVE		4,932
<u>19,215</u>			<u>26,646</u>
\$ 469,377	NET ASSETS		\$ 477,008

STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2002

<u>2001</u>		<u>NOTE</u>	
	<u>INCOME</u>		
278,389	CONTRIBUTIONS	6	291,185
1,056	INTEREST - BANK	7	439
18,564	INTEREST - TERM DEPOSITS	8	15,799
-	INTEREST - A.T.O.		81
<hr/>			<hr/>
298,009	TOTAL INCOME		307,504
	<u>EXPENSES</u>		
5,530	ALLOWANCES		9,922
2,051	AFFILIATIONS		2,535
(415)	ANNUAL LEAVE PROVIDED		1,146
2,700	AUDITORS REMUNERATION - FEES		3,200
960	BANK CHARGES		921
-	CONTRIBUTION TO IFBWW CHILD LABOUR PROJECT		4,147
7,520	DEPRECIATION		5,841
2,531	ENTERTAINMENT		3,159
5,444	FRINGE BENEFITS TAX		(116)
-	INSURANCE		360
-	INTERNET EXPENSES		1,133
-	LEGAL EXPENSES		1,270
(722)	LONG SERVICE LEAVE PROVIDED		-
65	MEETING EXPENSES		696
5,096	MOTOR VEHICLE EXPENSES		4,755
-	PAYROLL TAX		2,113
2,060	PRINTING & STATIONERY		727
75,786	SALARIES - OFFICIALS		63,551
1,814	SICK LEAVE PROVIDED		2,925
499	SPONSORSHIP		499
-	STAFF TRAINING		2,100
2,797	SUB-BRANCH SECRETARY EXPENSES		1,492
1,285	SUNDRY EXPENSES		428
10,319	SUPERANNUATION - OFFICIALS		9,343
181	T-SHIRTS		-
4,068	TELEPHONE		2,541
152,583	SUSTENTATION FEE		174,077
1,484	WORKCOVER		1,108
<hr/>			<hr/>
283,636	TOTAL EXPENSES		299,873
	 SURPLUS FOR YEAR		
\$ 14,373	ENDED 31ST DECEMBER, 2002		\$ 7,631

PULP AND PAPER WORKERS' BRANCH

MELBOURNE SUB BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST DECEMBER, 2002

<u>2001</u>		<u>NOTE</u>	
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
278,389	CAPITATION FEES		291,185
19,620	INTEREST RECEIVED		16,320
(303,524)	PAYMENTS TO SUPPLIERS & EMPLOYEES		(283,410)
<hr/>			
\$ (5,515)	NET CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES	9(b)	\$ 24,095
<hr/>			
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
(2,794)	PURCHASE OF FIXED ASSETS		-
<hr/>			
(2,794)	NET CASH (USED IN) INVESTING ACTIVITIES		-
<hr/>			
(8,309)	NET INCREASE/(DECREASE) IN CASH HELD		24,095
468,075	CASH HELD AT BEGINNING OF FINANCIAL YEAR		459,766
<hr/>			
\$ 459,766	CASH HELD AT END OF FINANCIAL YEAR	9(a)	\$ 483,861
<hr/>			

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 organisations, membership contributions and interest received are accounted for on a cash receipts basis. Otherwise, the accounts are prepared under the historical cost convention and in accordance with Australian Accounting Standards and UIG Consensus Views issued by the joint professional accounting bodies. In particular:

- (a) Depreciation of fixed assets is calculated on the straight line or diminishing value basis in order to write the assets off over their useful life.
- (b) 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 based on remuneration rates that the union expects to pay.
- (c) No provision for income tax is necessary as "Trade Unions" are exempt from income tax under Section 23 (f) of the Income Tax Assessment Act. Fringe benefits tax has been paid by the union in accordance with the provisions of the Fringe Benefits Tax Assessment Act.
- (d) Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

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 read 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.

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

2001

NOTE 3 - ACCUMULATED FUND

	OPENING BALANCE AS AT	
455,004	1ST JANUARY, 2002	469,377
14,373	SURPLUS FOR YEAR	7,631
\$ 469,377	BALANCE AS AT 31ST DECEMBER, 2002	\$ 477,008

NOTE 4 - CASH AT BANK

	GENERAL FUND	51,787
43,497	LEVY ACCOUNT	5,383
5,377		
\$ 48,874		\$ 57,170

NOTE 5 - TERM DEPOSIT

	GENERAL FUND	198,154
190,817	LEVY ACCOUNT	228,537
220,075		
\$ 410,892		\$ 426,691

NOTE 6 - CONTRIBUTIONS

	AUSTRALIAN PAPER MANUFACTURERS	42,062
34,759	CARTER HOLT HARVEY	131,997
128,677	JOHNSONS CONTROLS	27,317
31,663	VAN LEER	28,436
25,701	SANCELLA	44,059
38,972	FUNCTIONAL COATINGS	12,401
14,171	PULP & PAPER WORKERS' BRANCH	2,683
1,383	P.P.W. SUPERANNUATION FUND	546
741	RECYCLING	-
2,272	ENCORE TISSUE	1,684
50		
\$ 278,389		\$ 291,185

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

2001

NOTE 7 - INTEREST - BANK

1,048	GENERAL FUND	433
8	LEVY ACCOUNT	6
<u>1,056</u>		<u>439</u>

NOTE 8 - INTEREST - TERM DEPOSITS

8,621	GENERAL FUND	7,337
9,943	LEVY ACCOUNT	8,462
<u>18,564</u>		<u>15,799</u>

PULP AND PAPER WORKERS' BRANCHMELBOURNE SUB BRANCHNOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTSFOR THE YEAR ENDED 31ST DECEMBER, 2002NOTE 9(a) - RECONCILIATION OF CASH

For the purpose of the Statement of Cash Flows, cash includes cash on hand and in banks, and money market investments readily convertible to cash within two working days. Cash at the end of the financial year as shown in the statement of Cash Flows is reconciled to the related items in the Balance Sheet as follows:

<u>2001</u>	<u>CASH BALANCE COMPRISES:</u>	
43,497	GENERAL FUND	51,787
5,377	LEVY ACCOUNT	5,383
410,892	TERM DEPOSIT	426,691
<hr/>		<hr/>
\$ 459,766		\$ 483,861
<hr/>		<hr/>

NOTE 9(b) - RECONCILIATION OF NET CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES TO SURPLUS FOR YEAR

14,373	SURPLUS FOR YEAR	7,631
7,520	DEPRECIATION	5,841
(2,066)	INCREASE/(DECREASE) IN ACCRUED EXPENSES	3,360
(22,125)	INCREASE/(DECREASE) IN PROVISIONS	4,071
(3,217)	(INCREASE)/DECREASE IN OTHER DEBTORS	3,192
<hr/>		<hr/>
\$ (5,515)	NET CASH FLOW FROM OPERATING ACTIVITIES	\$ 24,095
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COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Grant Keys, and Geoff Gasperotti being two members of the Committee of Management of the Construction Forestry Mining Energy Union, Pulp & Paper Workers' Branch - Melbourne 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 organisation 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 organisation;
- (iii) 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 279(2) of the Workplace Relations Act 1996) 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 Workplace Relations Act 1996, the Regulations thereto, or the rules of the organization; and
- (iv) the organisation has complied with sub-section 279 (1) and (6) of the Act in relation to the financial accounts in respect of the year ended 31st December, 2001, and the auditor's report thereon.

Grant Keys



Geoff Gasperotti

Dated 4th March, 2003
Melbourne

ACCOUNTING OFFICER'S CERTIFICATE

I, Alex Millar, being the Officer responsible for keeping the accounting records of the Construction Forestry Mining Energy Union, Pulp & Paper Workers' Branch - Melbourne Sub-Branch certify that as at 31st December, 2002, the number of members of the organization was 906.

In my opinion,

- (i) the attached accounts show a true and fair view of the financial affairs of the organization as at 31st December, 2002;
- (ii) 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 organization;
- (iii) 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;
- (iv) with regard to funds of the organization 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, other than remuneration in respect of their full-time employment with the organization, were made to persons holding office in the organization;
- (vi) the register of members of the organization was maintained in accordance with the Act.
- (vii) the attached accounts have been prepared in accordance with applicable Australian Accounting Standards.



ALEX MILLAR

Melbourne
Dated 4th March, 2003



Hack, Anderson & Thomas

CHARTERED ACCOUNTANTS

ABN 85 085 349 674

Sidney C. Hack, Rodney C. G. Anderson, Mark Anderson, David C. Adams

Level 18,
390 St. Kilda Road,
Melbourne, Victoria,
Australia, 3004.
Telephone: (03) 9867 3200
Fax: (03) 9867 3810
Email: Admin@hat.com.au

Our Ref.:

Your Ref.:

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

SCOPE

We have audited the financial report of Construction Forestry Mining Energy Union - Pulp & Paper Workers' Branch - Melbourne Sub-Branch for the year ended 31st December, 2002 as set out on pages 1 to 9. The management of the organisation is responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the organisation.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Australian accounting standards, other mandatory professional reporting requirements and the Workplace Relations Act 1996 so as to present a view of the organisation which is consistent with our understanding of its financial position, the results of its operations and its cash flows.

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



Hack, Anderson & Thomas

CHARTERED ACCOUNTANTS

ABN 85 085 349 674

Sidney C. Hack, Rodney C. G. Anderson, Mark Anderson, David C. Adams

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Level 18,
390 St. Kilda Road,
Melbourne, Victoria,
Australia, 3004.
Telephone: (03) 9867 3200
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Our Ref.:

Your Ref.:

AUDITORS' REPORT TO THE MEMBERS OF THE
CONSTRUCTION FORESTRY MINING ENERGY UNION
PULP & PAPER WORKERS' BRANCH - MELBOURNE SUB-BRANCH (continued)

AUDIT OPINION

In our opinion:

- (a) satisfactory accounting records have been kept by the organisation so far as appears from our examination of these books, including:
 - (i) record of the sources and nature of the income of the organisation (including income from the members); and
 - (ii) records of the nature and purposes of the expenditure of the organisation;
- (b) the accounts and statements prepared under sec 273 of the Workplace Relations Act 1996 have been properly drawn up so as to give a true and fair view of:
 - (A) the financial affairs of the organisation as at 31st December, 2002; and
 - (B) the income and expenditure and any surplus or deficit of the organisation for the year; and
- (c) the financial report has been prepared in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements.

Where necessary we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

Dated 9th May, 2003

Melbourne

Hack, Anderson & Thomas

HACK, ANDERSON & THOMAS

Chartered Accountants

M. Anderson

M. ANDERSON, PARTNER

Registered Company Auditor



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Alex Millar
Secretary/Treasurer
Pulp & Paper Workers' Melbourne Sub-Branch
CFMEU FFPD
1st Floor, 500 Swanston Street
CARLTON SOUTH VIC 3053

Dear Mr Millar

Re: Lodgement of Financial Statements and Accounts for the CFMEU FFPD Pulp & Paper Workers Melbourne Sub-Branch for the year ending 31 December 2002 (FR2002/813)

Receipt is acknowledged of the abovementioned financial documents which were lodged in the Registry on 20 June 2003.

The documents have been filed.

Thank you for your attention to this matter.

Yours sincerely,

Belinda Penna

Belinda Penna
for Deputy Industrial Registrar

20 June 2003