



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/693-[105N-PPME]

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

Dear Mr Millar

Re: Construction, Forestry, Mining and Energy Union-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, 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.

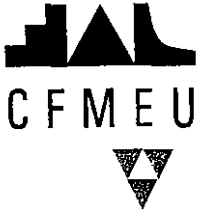
Please note that a branch of an organisation may be exempted from the accounting, auditing and reporting obligations in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act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



9/06/2004

Australian Industrial Registry
Level 8 Terrace Towers
80 William Street
EAST SYDNEY NSW 2001

CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION

Dear Sir

SUB BRANCH SECRETARY'S CERIFICATE

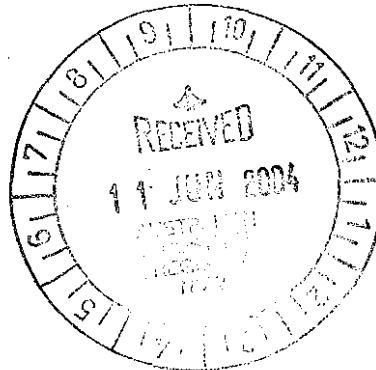
I, Alex Millar, being Sub-Branch Secretary-Treasurer of the Melbourne Sub Branch of the Construction Forestry Mining energy Union, Pulp and Paper workers branch certify that the documents filed for the year ending 31st December 2003 are true copies of the documents that were presented to the Melbourne Sub Branch of the union which were received on the 9th of March 2004 (1st meeting)

The Financial statements of the CFMEU Pulp and Paper workers branch were distributed to members in the 2 weeks following the 10th March 2004

These documents then went to another meeting on the 8th June 2004 (2nd Meeting) which were then endorsed by the Melbourne Sub Branch committee of management and at a general meeting

Yours truly,

Alex Millar
Secretary/Treasurer
Melbourne Sub Branch



**MELBOURNE
SUB-BRANCH**

ABN:
85 937 260 155

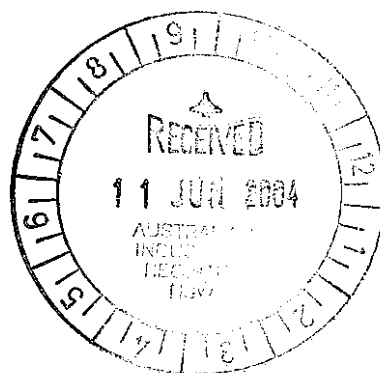
SECRETARY:
ALEX MILLAR

MOBILE PHONE:
0419 872 844

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

FOREST & FOREST
PRODUCTS DIVISION

**CONSTRUCTION FORESTRY MINING
ENERGY UNION
PULP & PAPER WORKERS BRANCH
MELBOURNE SUB-BRANCH
AUDITED FINANCIAL REPORT
FOR THE YEAR ENDED 31ST DECEMBER, 2003**



CONSTRUCTION FORESTRY MINING ENERGY UNION

PULP AND PAPER WORKERS' BRANCH

MELBOURNE SUB BRANCH

AUDITED FINANCIAL REPORT

FOR THE YEAR ENDED 31ST DECEMBER, 2003

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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, 2003

<u>2002</u>		<u>NOTE</u>	
	<u>ACCUMULATED FUND</u>		
\$ 477,008	ACCUMULATED FUND	3	\$ 466,757
	REPRESENTED BY		
	<u>PROPERTY, PLANT AND EQUIPMENT</u>		
2,454	COMPUTER EQUIPMENT - AT COST		2,454
1,449	LESS ACCUMULATED DEPRECIATION		1,826
1,005			628
30,145	MOTOR VEHICLES - AT COST		29,600
12,418	LESS ACCUMULATED DEPRECIATION		4,583
17,727			25,017
340	OFFICE EQUIPMENT - AT COST		340
124	LESS ACCUMULATED DEPRECIATION		189
216			151
18,948	TOTAL PROPERTY, PLANT AND EQUIPMENT		25,796
	<u>CURRENT ASSETS</u>		
57,170	CASH AT BANK	4	50,527
426,691	TERM DEPOSIT	5	442,441
845	OTHER DEBTORS		4,642
484,706			497,610
503,654	TOTAL ASSETS		523,406
	<u>CURRENT LIABILITIES</u>		
10,804	ACCRUED EXPENSES		29,105
10,910	PROVISION FOR ANNUAL LEAVE		18,834
4,932	PROVISION FOR SICK LEAVE		8,710
26,646			56,649
\$ 477,008	NET ASSETS		\$ 466,757

**STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2003**

<u>2002</u>		<u>NOTE</u>	
	<u>INCOME</u>		
291,185	CONTRIBUTIONS	6	295,639
439	INTEREST - BANK	7	602
15,799	INTEREST - TERM DEPOSITS	8	15,751
81	INTEREST - A.T.O.		-
-	PROFIT ON SALE OF MOTOR VEHICLE		2,073
<hr/>			<hr/>
307,504	TOTAL INCOME		314,065
	<u>EXPENSES</u>		
9,922	ALLOWANCES		8,811
2,535	AFFILIATIONS		2,661
1,146	ANNUAL LEAVE PROVIDED		7,924
3,200	AUDITORS REMUNERATION - FEES		5,700
921	BANK CHARGES		772
-	COMPUTER EXPENSES		1,169
-	CONFERENCE EXPENSES		454
4,147	CONTRIBUTION TO IFBWW CHILD LABOUR PROJECT		-
5,841	DEPRECIATION		5,735
-	DONATIONS - DARREN MOON TRUST		2,198
3,159	ENTERTAINMENT		2,597
(116)	FRINGE BENEFITS TAX		1,790
360	INSURANCE		669
1,133	INTERNET EXPENSES		685
1,270	LEGAL EXPENSES		1,736
696	MEETING EXPENSES		370
4,755	MOTOR VEHICLE EXPENSES		3,778
2,113	PAYROLL TAX		5,516
727	PRINTING & STATIONERY		578
63,551	SALARIES - OFFICIALS		63,692
-	SHIRTS & VESTS		1,137
2,925	SICK LEAVE PROVIDED		3,777
499	SPONSORSHIP		-
2,100	STAFF TRAINING		1,559
1,492	SUB-BRANCH SECRETARY EXPENSES		2,486
428	SUNDRY EXPENSES		125
9,343	SUPERANNUATION - OFFICIALS		9,773
2,541	TELEPHONE		4,638
-	TRAVEL & AIRFARES - ICEM CONFERENCE		4,342
174,077	SUSTENTATION FEE		178,498
1,108	WORKCOVER		1,146
<hr/>			<hr/>
299,873	TOTAL EXPENSES		324,316
	SURPLUS/ (DEFICIT) FOR YEAR ENDED		
\$ 7,631	31ST DECEMBER, 2003		\$ (10,251)

PULP AND PAPER WORKERS' BRANCH

MELBOURNE SUB BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST DECEMBER, 2003

<u>2002</u>		<u>NOTE</u>	
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
291,185	CAPITATION FEES		295,639
16,320	INTEREST RECEIVED		16,353
(283,410)	PAYMENTS TO SUPPLIERS & EMPLOYEES		(292,375)
<hr/>			
	NET CASH FLOW PROVIDED BY/(USED IN)		
\$ 24,095	OPERATING ACTIVITIES	9(b)	\$ 19,617
<hr/>			
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
-	PROCEEDS FROM SALE OF PROPERTY, PLANT & EQUIPMENT		19,090
-	PAYMENT FOR PROPERTY, PLANT & EQUIPMENT		(29,600)
<hr/>			
-	NET CASH (USED IN) INVESTING ACTIVITIES		(10,510)
<hr/>			
24,095	NET INCREASE/(DECREASE) IN CASH HELD		9,107
459,766	CASH HELD AT BEGINNING OF FINANCIAL YEAR		483,861
<hr/>			
\$ 483,861	CASH HELD AT END OF FINANCIAL YEAR	9(a)	\$ 492,968
<hr/>			

CONSTRUCTION FORESTRY MINING ENERGY UNION PAGE 4
PULP & PAPER WORKERS' BRANCH - MELBOURNE 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 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, 2003

2002

NOTE 3 - ACCUMULATED FUND

469,377	OPENING BALANCE AS AT	477,008
7,631	1ST JANUARY, 2003	(10,251)
<u>477,008</u>	SURPLUS/(DEFICIT) FOR YEAR	<u>466,757</u>
\$ 477,008	TOTAL ACCUMULATED FUND	\$ 466,757

NOTE 4 - CASH AT BANK

51,787	GENERAL FUND	45,133
5,383	LEVY ACCOUNT	5,394
<u>57,170</u>		<u>50,527</u>
\$ 57,170		\$ 50,527

NOTE 5 - TERM DEPOSIT

198,154	GENERAL FUND	205,468
228,537	LEVY ACCOUNT	236,973
<u>426,691</u>		<u>442,441</u>
\$ 426,691		\$ 442,441

NOTE 6 - CONTRIBUTIONS

42,062	AUSTRALIAN PAPER MANUFACTURERS	45,888
131,997	CARTER HOLT HARVEY	135,376
27,317	JOHNSONS CONTROLS	23,410
28,436	VAN LEER	28,605
44,059	SANCELLA	42,611
12,401	FUNCTIONAL COATINGS	13,288
2,683	PULP & PAPER WORKERS' BRANCH	2,706
546	P.P.W. SUPERANNUATION FUND	1,686
1,684	ENCORE TISSUE	2,069
<u>291,185</u>		<u>295,639</u>
\$ 291,185		\$ 295,639

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2003

2002

NOTE 7 - INTEREST - BANK

433	GENERAL FUND	591
<u>6</u>	LEVY ACCOUNT	<u>11</u>
\$ 439		\$ 602

NOTE 8 - INTEREST - TERM DEPOSITS

7,337	GENERAL FUND	7,315
<u>8,462</u>	LEVY ACCOUNT	<u>8,436</u>
\$ 15,799		\$ 15,751

PULP AND PAPER WORKERS' BRANCH

MELBOURNE SUB BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2003

NOTE 9(a) - RECONCILIATION OF CASH

Cash at end of the financial year as shown in the statement of cash flow is reconciled to the related items in the balance sheet as follows:

<u>2002</u>		
51,787	GENERAL FUND	45,133
5,383	LEVY ACCOUNT	5,394
426,691	TERM DEPOSIT	442,441
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\$ 483,861		\$ 492,968
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NOTE 9(b) - RECONCILIATION OF NET CASH FLOW PROVIDED BY/(USED IN) OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR YEAR

7,631	SURPLUS/(DEFICIT) FOR YEAR	(10,250)
5,841	DEPRECIATION	5,735
-	PROFIT ON SALE OF FIXED ASSETS	(2,074)
3,360	INCREASE IN ACCRUED EXPENSES	18,301
4,071	INCREASE IN PROVISIONS	11,702
3,192	(INCREASE)/DECREASE IN OTHER DEBTORS	(3,797)
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\$ 24,095	NET CASH FLOW FROM OPERATING ACTIVITIES	\$ 19,617
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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, 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 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) relation to the financial accounts in respect of the year ended 31st December, 2002, and the auditor's report thereon.


Grant Keys


Geoff Gasperotti

Dated 10th March, 2004
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, 2003, the number of members of the organization was 834.

In my opinion,

- (i) the attached accounts show a true and fair view of the financial affairs of the organization as at 31st December, 2003;
- (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 10th March, 2004



Hack, Anderson & Thomas

CHARTERED ACCOUNTANTS

ABN 85 085 349 674

Sidney C. Hack, Rodney C. G. Anderson, Mark Anderson, David C. Adams,
Rowan A. Board

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, 2003 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,
Rowan A. Board

Level 18,
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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, 2003; 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 6th April, 2004
Melbourne

Hack, Anderson & Thomas

HACK, ANDERSON & THOMAS

Chartered Accountants

M. ANDERSON, PARTNER

Registered Company Auditor



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

Dear Mr Millar

Re: Lodgement of the Financial Statements and Accounts for the CFMEU FFPD Pulp & Paper Workers' Melbourne Sub-Branch for the year ending 31 December 2003 (FR2003/693)

Receipt is acknowledged of the abovementioned financial documents which were lodged in the Registry on 11 June 2004.

Thank you for your attention to this matter. The documents have been filed, and may be viewed on the internet at www.e-airc.gov.au/105nppme/financial.

I would like to take this opportunity to remind you that information about the new financial reporting obligations under the Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) which now apply to your organisation can be found at www.airc.gov.au/fact_sheets/factsheets.html.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

15 June 2004