



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/814-[105N-PPMI]

Mr Robert Johnston
Secretary-Treasurer
Pulp and Paper Workers Millicent Sub-Branch
FFPD
Construction, Forestry, Mining and Energy Union
116 Williams Road
Millicent SA 5280

Dear Mr Johnston

Re: CF MEU - FFPD - Millicent 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



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

**MILLICENT
SUB-BRANCH**

**ABN:
23 614 340 373**

**SECRETARY:
ROBERT JOHNSTON**

**PO BOX 716
MILLICENT SA
5280**

**HOME PHONE:
(08) 8733 3351**

**WORK PHONE:
(08) 8721 4369**

**FACSIMILE:
(08) 8721 4539**



30th June 2003

Australian Industrial Registry,
Level 8, Terrace Towers,
80 William Street,
East Sydney
NSW 2011.

Dear Registrar,

Please find enclosed the 2002 audited financial statements of the Pulp & Paper Workers Branch of the Forestry, Furnishing, Building Products, and Manufacturing Division, Pulp & Paper Workers Branch (CFMEU) Millicent Sub Branch.

I trust that the information supplied meets your requirements and that the documents can be filed.

Yours Sincerely

R. A. Johnston
Sub Branch Secretary

CONSTRUCTION FORESTRY MINING ENERGY UNION

PULP & PAPER WORKERS' BRANCH

MILLICENT SUB BRANCH

ACCOUNTING OFFICER'S CERTIFICATE.

I, Robert Johnston, being the Officer responsible for keeping the accounting records of the Construction Forestry Mining Energy Union, Pulp & Paper Workers' Branch, Millicent Sub-Branch certify that as at 31st December, 2002, the number of members of the organization was 462

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.



R.A. JOHNSTON
MILLICENT SUB BRANCH SECRETARY.

DATED 26th May, 2003.

30th June, 2003.

Australian Industrial Registry,
Level 8, Terrace Towers,
80 William Street,
EAST SYDNEY N.S.W. 2011.

Dear Sir,

SUB-BRANCH SECRETARY'S CERTIFICATE.

I, Robert Johnston, being the Sub-Branch Secretary-Treasurer of the Millicent 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 Millicent Sub-Branch of the Union which were received on 23rd April 2003(1st Meeting).

The Financial Statements of the C.F.M.E.U. Pulp & Paper Workers' Branch were distributed to members in the week commencing 28th April, 2003.

These documents then went to another meeting on the 11th June, 2003, (2nd Meeting) which were then endorsed by the Millicent Sub-Branch Committee of management and at a General Meeting.

Yours Sincerely,



ROBERT JOHNSTON.
SECRETARY/TREASURER,
MILLICENT SUB-BRANCH.

CONSTRUCTION FORESTRY MINING ENERGY UNION

PULP & PAPER WORKERS' BRANCH


MILLICENT SUB BRANCH

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Robert Johnston and Trevor Sinclair, being two members of the Committee of Management of the Construction Forestry Mining Energy Union, Pulp and Paper Workers' Branch, Millicent Sub Branch, do state on behalf of 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 organization as at 31st December, 2002.
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ending 31st December, 2002. in accordance with the rules of the organization.
- (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 274 (2) of the Industrial Relations Act 1988) 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 1996 the Regulations thereto, or the rules of the organization; and
- (iv) The Committee of Management has complied with section 279 of the workplace relations act in relation to the Financial Accounts in respect of the year ending 31st December, 2002 and the auditors report thereon.


ROBERT JOHNSTON.


TREVOR SINCLAIR.

DATED 26th May, 2003.

THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
MILLICENT SUB-BRANCH

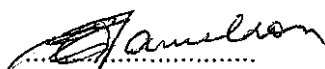
INDUSTRIAL RELATIONS ACT, 1988 AS AMENDED

AUDITORS' REPORT

We have inspected and audited the accounting records kept by the Construction, Forestry, Mining and Energy Union, Millicent Sub-Branch, in respect of the year ended 31st December 2002 and have received all the information and explanations we required for the purposes of our audit.

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 Organisation (including income from members) and the nature and purposes of expenditure, and
- (ii) the attached accounts and statements, prepared on the cash basis and under the historical cost convention, and in accordance with section 273 of the Industrial Relations Act 1988, as amended are 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.
 - (b) the income and expenditure, and surplus/deficit of the Organisation for the year ended on that date.


P.J. HAMILTON
CPA
31st March 2003

HAMILTON NORTHWOOD & ASSOCIATES
Public Accountants

THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
MILLICENT SUB-BRANCH

YEAR ENDED 31ST DECEMBER 2002

STATEMENT BY THE COMMITTEE OF MANAGEMENT

The attached accounts have been prepared in accordance with applicable approved accounting standards.

In the opinion of the Committee of Management –

- a) The accompanying Statement of Receipts & Payments and Statement of Assets & Liabilities are drawn up so as to fairly present the results of the operations of the Sub Branch for the year ended 31st December 2002 and of the state of affairs as at that date.
- b) There are reasonable grounds to believe that the Sub Branch will be able to pay its debts as and when they fall due.

The Sub Branch has, during the financial year –

- i) kept such accounting records as correctly record and explain the transactions and financial position of the Sub Branch .
- ii) kept its accounting records in such a manner as would enable the preparation of accounts presenting fairly the results of the Sub Branch's operations from time to time; and
- iii) kept its accounting records in such a manner as would enable the accounts of the Sub Branch to be conveniently and properly audited.

The accounts of the Sub Branch have been properly prepared by a competent person.

Signed at Millicent on the 31st of March 2003.



.....
R.A. JOHNSTON



.....
T. SINCLAIR

THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
MILLICENT SUB-BRANCH

STATEMENT OF RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2002

<u>2001</u>		<u>2002</u>
	<u>GENERAL FUNDS</u>	
	<u>RECEIPTS</u>	
4242.57	Interest - A.N.Z. Banking Group Ltd.	3982.52
7532.66	- A.N.Z. Executors & Trustee Co. Ltd.	7985.34
21234.65	- Australian Central Credit Union	15090.66
157576.92	Membership Contributions	152275.14
190586.80	<u>TOTAL RECEIPTS</u>	179333.66
<hr/>		<hr/>
	<u>PAYMENTS</u>	
1230.25	A.L.P. Sustentation Fund	1044.06
1200.00	Audit	1200.00
164.24	Bank Fees & Taxes	202.30
1744.95	Bookeeping	1405.95
1523.96	Branch Expenses (Note 1)	5259.68
14000.00	Branch Wages Levy	14000.00
180.00	Depreciation	180.00
19082.24	Executive Meeting Expenses (Note 2)	29960.74
67422.44	Federal Executive (Per Capita)	102276.92
2931.45	Federal Mortuary Fund	5446.83
8400.00	Honorariums	8200.00
-	I.F.B.W.W. Child Labour Project Levy	3680.00
1354.13	Telephone	1780.62
2108.65	Travel & Accommodation	5381.39
8914.92	Legal representation	-
130257.23	<u>TOTAL PAYMENTS</u>	180017.54
<hr/>		<hr/>
\$ (60329.57)	<u>EXCESS PAYMENTS OVER RECEIPTS BEFORE GST</u>	683.88
\$ (419.09)	Add: Net GST Collections, Payable to ATP	476.38
<hr/>		<hr/>
\$ (60748.66)	<u>EXCESS PAYMENTS OVER RECEIPTS</u>	\$ 1160.26
<hr/>		<hr/>

THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
MILLICENT SUB-BRANCH

NOTES TO STATEMENT OF RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2002

<u>2001</u>	<u>NOTE 1</u>	<u>2002</u>
	<u>BRANCH EXPENSES</u>	
563.00	Motor Vehicle Registration	528.20
428.01	Catering	594.14
140.00	Hall Hire	100.00
247.80	Insurance	492.52
-	Telephone Allowances	368.18
-	Training Expenses	1400.00
100.15	Office Equipment Repairs	
-	Sundry Expenses	1729.36
45.00	PO Box Hire	47.28

\$ 1523.96

\$ 5259.68

NOTE 2

EXECUTIVE MEETING EXPENSES

18693.60	Delegate Expenses & Lost Wages	26274.40
388.64	Air & Taxi Fares	3686.34

\$ 19082.24

\$ 29960.74

THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
MILLICENT SUB-BRANCH

STATEMENT OF ASSETS & LIABILITIES AS AT 31ST DECEMBER 2002

	<u>2002</u>	<u>2001</u>
<u>EXCESS OF ASSETS OVER LIABILITIES</u>		
General Fund	619205.29	620365.22
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Represented by Net Assets as follows:		
<u>CURRENT ASSETS</u>		
Cash at Bank		
- ANZ Banking Group Ltd.	75317.56	102342.17
- ACCU Ltd.	1550.44	1549.44
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	76868.00	103891.61
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
<u>INVESTMENTS (NOTE 3)</u>		
A.N.Z. Bank Term Deposit	68202.45	65234.10
A.N.Z. Executors & Trustee Co. Ltd	185184.26	177198.92
Australian Central Credit Union Ltd.		
- Savings and Term Deposits	288586.58	273496.59
- Shares	2.00	2.00
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	541975.29	484587.40
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
<u>FIXED ASSETS (NOTE 4)</u>	362.00	542.00
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
<u>TOTAL ASSETS</u>	619205.29	620365.22
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
<u>LESS</u>		
<u>CURRENT LIABILITIES</u>	0.00	0.00
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
<u>NET ASSETS</u>	619205.29	620365.22
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>

(THE ATTACHED NOTES FORM PART OF THESE ACCOUNTS)

THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
MILLICENT SUB-BRANCH

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

(1) Accounting Method

The Accounts are prepared on the cash basis with the exception that depreciation on office equipment is brought to account. The reason for using this method in lieu of the accrual basis of accounting is that the volume of the transactions does not warrant the introduction of accrual accounting and the additional costs involved.

Otherwise, the accounts are prepared under the historical cost convention and in accordance with the 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) Fixed assets as shown in the Statement of Assets and Liabilities have been written down by using the straight line method of depreciation in order to write the assets off over their useful life.
- (c) No liability exists for income tax as trade unions are exempt from income tax under Section 23(f) of the Income Tax Assessment Act.

(2) Information to be provided to members or Registrar

In accordance with the requirements of the Industrial Relations Act 1988, as amended, the attention of members is drawn to the provisions of sub-sections (1) - (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 subsection (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. Penalty: \$1000.
- (3) A Registrar may only make an application under subsection (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.

(3)	<u>Investments</u>	<u>2002</u>	<u>2001</u>
	Realisable within one year	541975.29	515931.61
	Not Realisable within one year	-	-
		541975.29	515931.61
		<u>2002</u>	<u>2001</u>
(4)	Fixed Assets - Other	7395.00	7395.00
	<u>Less</u> amount written off	7033.00	6853.00
		362.00	542.00

Contingent Liability

Funds were transferred from the Picnic Day Committee's Bank Account into the CFMEU's ANZ Account as a result of the Committee no longer being active and funds to the credit of their account being eroded by monthly bank charges. The union is committed to reimbursing the amount transferred of \$3245.34 should the Picnic Committee become active again in the future.

THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
MILLICENT SUB-BRANCH

ANZ BUSINESS EXTRA CHEQUE ACCOUNT
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER 2002

Balance as at 1st January 2002	102342.17
Add Receipts	192482.26
	<hr/>
	294824.43
Less Payments	219506.87
	<hr/>
Balance as per Cashbook 31st December 2002	<u>\$ 75317.56</u>
Balance as per Bank Statement 31st December 2002	<u>\$ 75317.56</u>

THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
MILLICENT SUB-BRANCH

LEDGER ACCOUNTS AS AT 31ST DECEMBER 2002

A.N.Z. Bank Term Deposits

Opening Funds	65234.10	Bank Tax	
Interest	2968.35	Closing Funds	68202.45
	68202.45		68202.45

A.N.Z. Trustees

Opening Funds	177198.92	Bank Tax	
Interest	7985.34	Closing Funds	185184.26
	185184.26		185184.26

Australian Central Credit Union - Deposit Accounts

Opening Funds	273496.74	Bank Tax	
Interest	15089.84	Closing Funds	288586.58
	288586.58		288586.58

Shares Australian Central Credit Union

Opening Funds	2.00	Closing Funds	2.00
	2.00		2.00

Australian Central Credit Union - Cheque Account

Opening Funds	1548.74	Closing Funds	1550.44
Interest	0.82		
	1550.44		1550.44

General Fund

Opening Funds	620365.56	Closing Funds	619205.29
Excess Payments	1160.26		
	619205.29		619205.29

DEPRECIATION SCHEDULE

THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION, MILLICENT BRANCH

DETAILED CALCULATION OF DEPRECIATION TO 31ST DECEMBER 2002

<u>UNIT</u>	<u>COST</u> <u>ON</u> <u>HAND</u>	<u>OPENING</u> <u>WRITTEN</u> <u>DOWN</u> <u>VALUE</u>	<u>RATE</u> <u>AND</u> <u>TYPE</u>	<u>DEPRECIATION</u>	<u>CLOSING</u> <u>WRITTEN</u> <u>DOWN</u> <u>VALUE</u>
Slab End Desk	453	-	10.00P	-	-
3x4 Drawer Filling Cabinets	780	-	10.00P	-	-
Namco Chair	226	-	10.00P	-	-
Namco Chair	196	-	10.00P	-	-
Brother AX24 Typewriter	450	-	10.00P	-	-
Sharp EL1607 Calculator	150	-	10.00P	-	-
Precision Cupboard	278	-	10.00P	-	-
Tape Recorder	156	-	10.00P	-	-
Sharp SF7300 Photocopier	2600	-	10.00P	-	-
Safe	298	-	10.00P	-	-
Facsimile	900	270	10.00P	90	90
Mobile Phone	589	235	10.00P	59	117
Facsimile	319	217	10.00P	31	155
	<hr/>	<hr/>		<hr/>	<hr/>
	7395	542		180	362
	<hr/>	<hr/>		<hr/>	<hr/>



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr R A Johnston
Secretary, Millicent Sub-Branch, Pulp & Paper Workers Branch
CFMEU
PO Box 716
MILLICENT SA 5280

Dear Mr Johnston

**Re: Financial Statements for Construction, Forestry, Mining and Energy Union -
FFPD Division - Millicent Sub-Branch of Pulp and Paper Workers Branch -
for the year ended 31 December 2002 (FR2002/814)**

Receipt is acknowledged of the above financial statements, which were lodged in the Industrial Registry on 11 July 2003.

The documents have been filed and no further action is required. However I would like to draw your attention to the following matter.

The Accounting Officer's certificate and the Committee of Management certificate are both dated 26 May 2003 which is later than the date of the Auditor's report, 31 March 2003.

The *Workplace Relations Act 1996* and the Workplace Relations Regulations clearly contemplate that these certificates are to be prepared and signed before, or no later than, the completion of the Auditor's report, as these certificates are two statements on which the Auditor is required to base, in part, his or her opinion.

The Registry has always taken the dates on such certificates as *prima facie* evidence of whether or not the organisation or branch has complied with the relevant requirements set out in the Act. Accordingly, future certificates should be signed and dated before or no later than the signing of the Auditor's report.

Should you have any enquires regarding these matters, please do not hesitate to contact me on (02) 8374 6509.

Yours sincerely,

Stephen Kellett
Assistant Manager, NSW Statutory Services Branch

22 July 2003