



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/694-[105N-PPMI]

Mr Robert Johnston
Secretary-Treasurer
Construction, Forestry, Mining and Energy Union-FFPD
Pulp and Paper Workers Millicent Sub-Branch
PO Box 716
MILLICENT SA 5280

Dear Mr Johnston

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

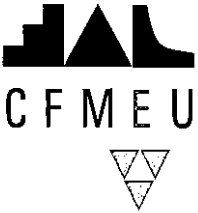
Please note that a branch of an organisation may be exempted from the accounting, auditing and reporting obligations in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act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



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) 9349 2580

**MILLICENT
SUB-BRANCH**

SECRETARY:
ROBERT JOHNSTON

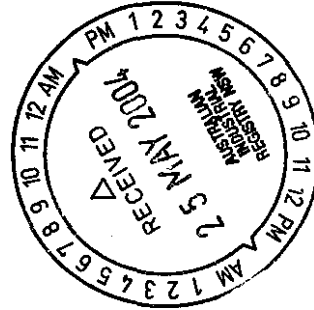
PO BOX 716
MILLICENT SA
5280

TELEPHONE:
HOME: (08) 8733 3351
WORK: (08) 8721 4200

FAX: (08) 8723 2253

18TH MAY, 2004.

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



Dear Registrar,

Please find enclosed the 2003 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.

If there are any issues arising out of the documents, would you please contact me as soon as possible as I will be away from work from 18th June until 20th September.

Yours Sincerely,

R.A. JOHNSTON.

SUB BRANCH SECRETARY/TREASURER.

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, 2003, the number of members of the organization was 484

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.



R.A. JOHNSTON
MILLICENT SUB BRANCH SECRETARY.

DATED 31ST MARCH, 2004.

18th May, 2004.

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, 2003 are true copies of the documents that were presented to the Millicent Sub-Branch of the Union which were received on 31st March, 2004 (1st Meeting).

The Financial Statements of the C.F.M.E.U. Pulp & Paper Workers' Branch were distributed to members in the week commencing 5th April, 2004.

These documents then went to another meeting on the 10th May, 2004. (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,
MIL LICENT 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, 2003.
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ending 31st December, 2003. 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, 2003 and the auditors report thereon.


ROBERT JOHNSTON.


TREVOR SINCLAIR.

DATED 31ST MARCH 2004

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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 2003 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 2003.
 - (b) the income and expenditure, and surplus/deficit of the Organisation for the year ended on that date.


.....
P.J. HAMILTON

CPA

22nd March 2004

HAMILTON NORTHWOOD & ASSOCIATES

Public Accountants

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

YEAR ENDED 31ST DECEMBER 2003

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 2003 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 22nd of March 2004.


.....
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 2003

<u>2002</u>		<u>2003</u>
	<u>GENERAL FUNDS</u>	
	<u>RECEIPTS</u>	
3982.52	Interest - A.N.Z. Banking Group Ltd.	5149.81
7985.34	- A.N.Z. Executors & Trustee Co. Ltd.	5236.55
15090.66	- Australian Central Credit Union	17476.54
152275.14	Membership Contributions	211097.32
179333.66	<u>TOTAL RECEIPTS</u>	238960.22
<u>PAYMENTS</u>		
1044.06	A.L.P. Sustentation Fund	1330.00
1200.00	Audit	1400.00
202.30	Bank Fees & Taxes	360.06
1405.95	Bookeeping	1735.00
5259.68	Branch Expenses (Note 1)	3565.92
14000.00	Branch Wages Levy	14000.00
180.00	Depreciation	180.00
29960.74	Executive Meeting Expenses (Note 2)	27444.53
102276.92	Federal Executive (Per Capita)	112983.83
5446.83	Federal Mortuary Fund	4912.33
8200.00	Honorariums	8000.00
3680.00	I.F.B.W.W. Child Labour Project Levy	-
1780.62	Telephone	3279.32
5381.39	Travel & Accommodation	4350.46
180017.54	<u>TOTAL PAYMENTS</u>	183541.45
\$ (683.88)	<u>EXCESS RECEIPTS OVER PAYMENTS BEFORE GST</u>	55418.77
\$ 476.38	Add: Net GST Collections, Payable to ATO	(2403.06)
\$ (1160.26)	<u>EXCESS RECEIPTS OVER PAYMENTS</u>	\$ 53015.71

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

NOTES TO STATEMENT OF RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2003

<u>2002</u>	<u>NOTE 1</u>	<u>2003</u>
	<u>BRANCH EXPENSES</u>	
528.20	Motor Vehicle Registration	563.64
594.14	Catering	1047.28
100.00	Hall Hire	190.00
492.52	Insurance	-
368.18	Telephone Allowances	400.00
1400.00	Training Expenses	-
-	Repairs	192.73
1729.36	Sundry Expenses	-
47.28	PO Box Hire	47.27
-	Trust Fund – D Moon	1125.00
<hr/>		<hr/>
\$ 5259.68		\$ 3565.92
<hr/>		<hr/>

NOTE 2

EXECUTIVE MEETING EXPENSES

26274.40	Delegate Expenses & Lost Wages	21258.80
3686.34	Air & Taxi Fares	6185.73
<hr/>		<hr/>
\$ 29960.74		\$ 27444.53
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THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
MILLICENT SUB-BRANCH

STATEMENT OF ASSETS & LIABILITIES AS AT 31ST DECEMBER 2003

	<u>2003</u>	<u>2002</u>
<u>EXCESS OF ASSETS OVER LIABILITIES</u>		
General Fund	672221.00	619205.29
	<hr/>	<hr/>
Represented by Net Assets as follows:		
<u>CURRENT ASSETS</u>		
Cash at Bank		
- ANZ Banking Group Ltd.	102323.13	75317.56
- ACCU Ltd.	1551.10	1550.44
	<hr/>	<hr/>
	103874.23	76868.00
	<hr/>	<hr/>
<u>INVESTMENTS (NOTE 3)</u>		
A.N.Z. Bank Term Deposit	71679.50	68202.45
A.N.Z. Executors & Trustee Co. Ltd (V2 PLUS)	190420.81	185184.26
Australian Central Credit Union Ltd.		
- Savings and Term Deposits	306062.46	288586.58
- Shares	2.00	2.00
	<hr/>	<hr/>
	568164.77	541975.29
	<hr/>	<hr/>
<u>FIXED ASSETS (NOTE 4)</u>	182.00	362.00
	<hr/>	<hr/>
<u>TOTAL ASSETS</u>	672221.00	619205.29
	<hr/>	<hr/>
<u>LESS</u>		
<u>CURRENT LIABILITIES</u>	0.00	0.00
	<hr/>	<hr/>
<u>NET ASSETS</u>	672221.00	619205.29
	<hr/>	<hr/>

(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 2003

(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) Investments

	<u>2003</u>	<u>2002</u>
Realisable within one year	566845.54	541975.29
Not Realisable within one year	-	-
	566845.54	541975.29
	<u>2003</u>	<u>2002</u>
(4) Fixed Assets - Other	7395.00	7395.00
<u>Less</u> amount written off	7213.00	7033.00
	182.00	362.00

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 2003

Balance as at 1st January 2003	75317.56
Add Receipts	233879.84
	<hr/>
	309197.40
Less Payments	206873.47
	<hr/>
Balance as per Cashbook 31st December 2003	<u>\$ 102323.93</u>
Balance as per Bank Statement 31st December 2003	<u>\$ 102323.13</u>

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

LEDGER ACCOUNTS AS AT 31ST DECEMBER 2003

A.N.Z. Bank Term Deposits

Opening Funds	68202.45	Bank Tax	
Interest	3477.05	Closing Funds	71679.50
	71679.50		71679.50

A.N.Z. Trustees

Opening Funds	185184.26	Bank Tax	
Interest	5236.55	Closing Funds	190420.81
	190420.81		190420.81

Australian Central Credit Union - Deposit Accounts

Opening Funds	288586.58	Bank Tax	
Interest	17475.88	Closing Funds	306062.46
	306062.46		306062.46

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	1550.44	Closing Funds	1551.10
Interest	0.66		
	1551.10		1551.10

General Fund

Opening Funds	619205.29	Closing Funds	672221.00
Excess Payments	53015.71		
	672221.00		672221.00

DEPRECIATION SCHEDULE

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

DETAILED CALCULATION OF DEPRECIATION TO 31ST DECEMBER 2003

<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 Filing 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	90	10.00P	90	0
Mobile Phone	589	117	10.00P	59	58
Facsimile	319	155	10.00P	31	124
	<hr/>	<hr/>			
	7395	362		180	182
	<hr/>	<hr/>		<hr/>	<hr/>



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 R A Johnston
Sub Branch Secretary/Treasurer
CFMEU FFPD
Pulp and Paper Workers Millicent Sub-Branch
PO Box 716
MILLICENT SA 5280

Dear Mr Johnston

Financial Return - Year Ending 31 December 2003 (FR2003/694)

I acknowledge receipt of the Sub-Branch's financial documents which were lodged in the Registry on 25 May 2004. The documents have been filed; however, I bring your attention to the following matters:

As discussed in our telephone conversation of 26 May 2004, the documents lodged included:

- the auditor's report dated 22 March 2004
- statement by the committee of management dated 22 March 2004
- committee of management's certificate dated 31 March 2004
- accounting officer's certificate dated 31 March 2004

As I also indicated, the two certificates appear to have been completed following the making of the auditor's report. The *Workplace Relations Act 1996* ("the Act"), however requires that these two certificates be provided to the auditor before the auditor makes the report. The committee of management certificate must be given in accordance with a resolution of the committee which, of necessity, must be convened before the certificate is given.

The document entitled "statement by the committee of management" dated 22 March, although made contemporaneously with the auditor's report, does not address the matters on which the committee is required to give its opinion under sub-regulation 109(b) of the *Workplace Relations Regulations 1996*.

Adherence to the correct sequence of events and provision of the required certificates is essential in the financial reporting process and ensures that the auditor has all the relevant information on which to prepare the report.

I note that you will bring these requirements to the attention of your successor to ensure your organisation satisfies them when next it reports. As we also discussed, the financial reporting provisions of the *Registration and Accountability of Organisations Schedule* (Schedule 1B to the Act) ("the RAO Schedule") will apply to your organisation's next financial report. These provisions supersede the former provisions of the Act.

I have enclosed a set of Fact Sheets which summarise both the financial reporting and other provisions of the RAO Schedule. It is important that your organisation and its auditor be aware of these new requirements when preparing future financial reports.

As also discussed, I will send your auditor a copy of this letter and a set of these documents for his information. The relevant legislation and other information about the RAO Schedule can also be found on the website of the Australian Industrial Relations Commission (www.airc.gov.au).

If you or your successor wish to discuss any of these matters, please contact me on (02) 8374 6666.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Peter McKerrow', with a long horizontal stroke extending to the right.

Peter McKerrow
Assistant Manager, NSW Registry

27 May 2004

c.c. Hamilton Northwood & Associates