



**Australian Government**

**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

Mr Barry Disken  
Financial Controller  
FFPD Division, Construction, Forestry, Mining and Energy Union  
148-152 Miller Street  
WEST MELBOURNE VIC 3003

Dear Mr Disken

**Re: Lodgement of Financial Statements and Accounts – Pulp and Paper Workers’  
Branch, Millicent Sub-Branch – for year ending 31 December 2006 (FR2006/576)**

Thank you for lodging the Secretary’s certificate which was received in the Registry on  
10 March 2008.

The documents have been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'S Kellett', written over a horizontal line.

Stephen Kellett  
for Deputy Industrial Registrar

10 March 2008



CONSTRUCTION  
FORESTRY  
MINING  
ENERGY  
UNION

FORESTRY &  
FURNISHING  
PRODUCTS  
DIVISION

**Pulp & Paper  
Workers' Branch**  
148 - 152 Miller Street  
WEST MELBOURNE  
VICTORIA 3003

PH: (03) 9274 9230  
FAX: (03) 9274 9284  
Email: info@cfmeuppw.org

**SUB-BRANCHES**

- Maryvale
- Melbourne
- Millicent
- Nowra
- Petrie
- Sydney
- Tumut
- Tasmania

5 March 2008

Mr S Kellett  
Australian Industrial Registry  
Level 8 Terrance Towers  
80 William Street  
EAST SYDNEY NSW 2011

Dear Mr Kellett

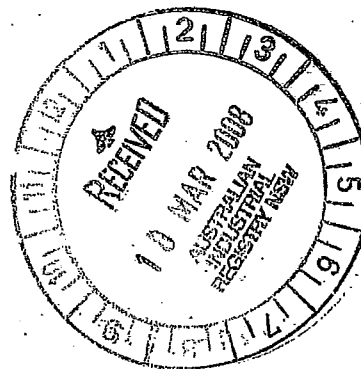
**Re: Certificate of Secretary or Authorised Officer**

Please find enclosed the Certificate by Secretary or Authorised Officer for Pulp and Paper Workers' Branch Millicent Sub Branch for the year ended 31 December 2006.

We apologise for not including this in our lodgement of the financial statements.

Yours sincerely

Barry Disken  
Accountant/Financial Controller



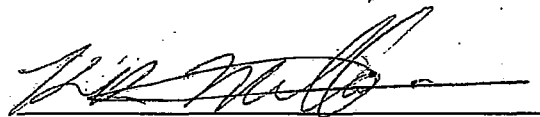
**Certificate of Secretary or other Authorised Officer**

S268 of Schedule 1B Workplace Relations Act 1996

I, Kevin Millie, being the Secretary of the Construction, Forestry, Mining & Energy Union, Pulp and Paper Workers' Branch Milliecent Sub Branch certify:

- That the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- That the full report was provided to members on 8 January 2008; and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 7 February 2008 in accordance with section 266 of the RAO Schedule.

Signature:



Kevin Millie - Branch Secretary

Date:

7 February 2008



**Australian Government**  
**Australian Industrial Registry**

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80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
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Mr Barry Disken  
Financial Controller  
FFPD Division, Construction, Forestry, Mining and Energy Union  
148-152 Miller Street  
WEST MELBOURNE VIC 3003

Dear Mr Disken

**Re: Lodgement of Financial Statements and Accounts – Pulp and Paper Workers’  
Branch, Millicent Sub-Branch – for year ending 31 December 2006 (FR2006/576)**

I am writing to you about the above financial statements and accounts which were lodged in the Registry on 18 February 2008. In his covering letter, Mr Tim Woods, Assistant National Secretary, requested that you be contacted if further information was required.

The documents did not include a “Certificate by Secretary or other authorised officer” as required by s268(c) of the RAO Schedule. This certifies that the documents lodged are copies of those supplied to members and presented to a meeting in accordance with s266.

Mr Tim Woods refers to one in his covering letter so this may have been prepared but inadvertently omitted.

Can you arrange to lodge the certificate if one has already been prepared and signed, or arrange with the appropriate person to prepare, sign and lodge one if this has been overlooked? When the certificate is received the documents will be able to be filed.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Stephen Kellett', written over a horizontal line.

Stephen Kellett  
for Deputy Industrial Registrar

3 March 2008



CONSTRUCTION  
FORESTRY  
MINING  
ENERGY  
UNION

FORESTRY &  
FURNISHING  
PRODUCTS  
DIVISION

**Pulp & Paper  
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**SUB-BRANCHES**

- Maryvale
- Melbourne
- Millicent
- Nowra
- Petrie
- Sydney
- Tumut
- Tasmania

13<sup>th</sup> February 2008

Mr B. Jenkins  
Deputy Industrial Registrar  
Level 8, Terrace Towers  
80 William Street  
East Sydney NSW 2011



Dear Sir,

**Millicent Sub-Branch  
Pulp & Paper Workers' Branch**

**2006 Audited Financial Statements**

Please find enclosed the audited financial statements, Secretary's Certificate, Operating Report and other required documents for the submission of the above financial statements.

If further information is required, please contact our Accountant and Financial Controller, Mr Barry Disken on 03 9274 9200.

Yours sincerely,

Tim Woods  
Assistant National Secretary

**msi**  **RAGG WEIR**  
Chartered Accountants

**LEVEL 2, 50 BURWOOD ROAD, HAWTHORN**

P.O. Box 325, Hawthorn, Victoria 3122, Australia

Tel +613 9819 4011 Fax +613 9819 6780

Web [www.raggweir.com.au](http://www.raggweir.com.au)

Email [raggweir@raggweir.com.au](mailto:raggweir@raggweir.com.au)

MSI RAGG WEIR IS A MEMBER OF MSI, A NETWORK OF INDEPENDENT PROFESSIONAL FIRMS

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**FINANCIAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2006**

**THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**OPERATING REPORT**

In accordance with Section 254 of the Workplace Relations Act 1996, the Committee of Management present their Operating Report on the Construction, Forestry, Mining and Energy Union, Pulp and Paper Workers' Branch, Millicent Sub Branch, the relevant Reporting Unit for the financial year ended 31 December 2006.

**Principal Activities**

The principal activities of the Sub-Branch during the past year fell into the following categories:

- Implementation of the decisions of the Sub-Branch Executive and Committee of Management.
- Implementation of the Sub-Branch's organising agenda, including direct assistance and strategic advice on particular industry or site organising projects, training and development of officials.
- Industrial support including assistance with legal and legislative matters.
- The administration and variation of federal and state awards.
- Negotiation and registration of certified industrial instruments on behalf of members consistent with the objects of the Workplace Relations Act 1996, and the Sub-Branch rules.
- Media and other communications to members and to the broader local communities of the Sub-Branch on issues affecting the rank and file.

**Operating Result**

The operating profit of the Sub-Branch for the financial year was \$69,707. No provision for tax was necessary as the Sub-Branch is exempt from income tax.

**Significant Changes**

There were no significant changes in the nature of activities of the Sub-Branch during the year.

No matter or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Sub-Branch, the results of those operations, or the state of affairs of the Sub-Branch in future financial years.

**Rights of Members**

Subject to the Sub-Branch's rules and Section 174 of the Workplace Relations Act 1996, members of the Sub-Branch have the right to resign from membership by providing written notice addressed to and delivered to the Secretary of the Sub-Branch.

**Superannuation Officeholders**

Kevin Millie is a member of and Trustee Director of the Pulp & Paper Workers' Superannuation Fund, appointed to the CFMEU Pulp & Paper Workers' Branch Committee of Management.

No other officer or member of the Sub-Branch acts:

- (i) as a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) as a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme.

**Other Prescribed Information**

In accordance with Regulation 159 of the Workplace Relations (Registration and Accountability of Organisations) Regulations:

- (a) the number of persons that were, at the end of the financial year to which the report relates, recorded in the register of members for Section 230 of the RAO Schedule and who are taken to be members of the Sub-Branch under section 244 of the RAO Schedule was 478.
- (b) there were no persons who were, at the end of the financial year to which the report relates, employees of the Sub-Branch.



THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373

OPERATING REPORT  
Continued

**Other Prescribed Information continued**

(c) the names of each person who have been a member of the Sub-Branch Committee of Management of the Sub-Branch at any time during the reporting period, and the period for which he or she held such a position were;

<b>Name</b>	<b>Position</b>
Trevor Sinclair	Sub-Branch President
David Doyle	Sub-Branch Senior Vice President
Duncan Mawson	Sub-Branch Junior Vice President
Kevin Millie	Sub-Branch Secretary/Treasurer
Darryl Cox	Committee of Management
Graham Gurney	Committee of Management
Marne Gurney	Committee of Management
Daniel Jazepczyk	Committee of Management
Graeme Richardson	Committee of Management
David Sherry	Committee of Management
Malcolm Sneddon	Committee of Management

d) The following persons were members of the Sub-Branch Executive, during the year ended 31 December 2006:

<b>Name</b>	<b>Position</b>
Trevor Sinclair	Branch President
David Doyle	Branch Senior Vice President
Duncan Mawson	Branch Junior Vice President
Kevin Millie	Branch Secretary/Treasurer

Branch Executive members have been in office since the start of the financial year to the date of this report unless otherwise stated.

Signed in accordance with a resolution of the Committee of Management:



Kevin Millie – Branch Secretary

Millicent: 11 December 2007

**THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**INCOME STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Note	2006 \$	2005 \$
Revenue	3	262,652	237,582
Administration expense	4	(13,439)	(14,434)
Affiliation fees, compulsory levies and sustentation fees	4	(149,609)	(115,577)
Depreciation expense	4	(318)	(93)
Telephone and facsimile expense		(2,564)	(2,932)
Sales and promotional expense		(1,980)	(462)
Travel expense		(23,291)	(25,393)
Other expenses		<u>(1,744)</u>	<u>(3,202)</u>
<b>Profit before extraordinary items</b>		69,707	75,489
Extraordinary items		<u>-</u>	<u>(220,000)</u>
Profit/(loss) before income tax expense		69,707	(144,511)
Income tax expense	1(a)	<u>-</u>	<u>-</u>
Net profit/(loss) attributable to members		<u>69,707</u>	<u>(144,511)</u>

The accompanying notes form part of these financial statements

**THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**BALANCE SHEET  
AS AT 31 DECEMBER 2006**

	Note	2006 \$	2005 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	680,418	586,213
Trade and other receivables	6	-	21,204
Other current assets	7	<u>3,450</u>	<u>3,866</u>
<b>TOTAL CURRENT ASSETS</b>		<u>683,868</u>	<u>611,283</u>
<b>NON CURRENT ASSETS</b>			
Financial assets	8	2	2
Plant and equipment	9	<u>636</u>	<u>-</u>
<b>TOTAL NON CURRENT ASSETS</b>		<u>638</u>	<u>2</u>
<b>TOTAL ASSETS</b>		<u>684,506</u>	<u>611,285</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	<u>42,358</u>	<u>38,844</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>42,358</u>	<u>38,844</u>
<b>TOTAL LIABILITIES</b>		<u>42,358</u>	<u>38,844</u>
<b>NET ASSETS</b>		<u>642,148</u>	<u>572,441</u>
<b>EQUITY</b>			
Accumulated profits		<u>642,148</u>	<u>572,441</u>
<b>TOTAL EQUITY</b>		<u>642,148</u>	<u>572,441</u>

The accompanying notes form part of these financial statements.

**THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	<b>Retained earnings</b>	<b>Total</b>
Balance at 1 January 2005	716,952	716,952
Profit/(loss) attributable to members	(144,511)	(144,511)
Balance at 31 December 2005	<u>572,441</u>	<u>572,441</u>
Profit attributable to members	<u>69,707</u>	<u>69,707</u>
<b>Balance at 31 December 2006</b>	<u><b>642,148</b></u>	<u><b>642,148</b></u>

The accompanying notes form part of these financial statements.

**THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Note	2006 \$	2005 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from members		260,844	241,948
Interest received		29,954	34,466
Payments to suppliers and employees		<u>(195,639)</u>	<u>(406,296)</u>
Net cash provided (used) in operating activities	16(b)	<u>95,159</u>	<u>(129,882)</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Payments for plant & equipment		<u>(954)</u>	<u>-</u>
Net cash provided by/(used) in investing activities		<u>(954)</u>	<u>-</u>
Net increase/(decrease) in cash held		94,205	(129,882)
Cash at beginning of year		<u>586,213</u>	<u>716,095</u>
Cash at end of year	16(a)	<u>680,418</u>	<u>586,213</u>

The accompanying notes form part of these financial statements.

**THE CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**STATEMENT OF RECEIPTS AND PAYMENTS FOR RECOVERY OF WAGES ACTIVITY  
CASH BASIS - FOR THE YEAR ENDED 31 DECEMBER 2006**

	2006 \$	2005 \$
<b>Cash assets in respect of recovered money at beginning of year</b>		
<b>Receipts</b>		
Amounts recovered from employers in respect of wages etc	-	-
Interest received on recovered money	-	-
	-	-
<b>Total receipts</b>	-	-
<b>Payments</b>		
Deductions of amounts due in respect of membership for:-		
- 12 months or less	-	-
- greater than 12 months	-	-
Deductions of donations or other contributions to accounts or funds of:-		
- the reporting unit	-	-
- other entity	-	-
Deductions of fees or reimbursements of expenses	-	-
Payments to workers in respect of recovered money	-	-
	-	-
<b>Total payments</b>	-	-
<b>Cash assets in respect of recovered money at end of year</b>	-	-

The accompanying notes form part of these financial statements.

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Workplace Relations Act 1996.

The financial report of Construction, Forestry, Mining and Energy Union, Pulp and Paper Workers' Branch, Millicent Sub Branch complies with all Australian equivalents to International Financial Reporting Standards (AIFRS) in their entirety.

The following is a summary of the material accounting policies adopted by the Sub-Branch in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

**Basis of Preparation**

The accounting policies set out below have been consistently applied to all years presented. The Sub-Branch has however elected to adopt the exemptions available under AASB 1 relating to AASB 132: Financial Instruments: Disclosure and Presentation, and AASB 139: Financial Instruments: Recognition and Measurement.

**Reporting Basis and Conventions**

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied.

**Accounting Policies**

**a. Income Tax**

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.

**b. Plant and Equipment**

Each class of plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

**Plant and equipment**

Plant and equipment is measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by the committee of management to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

**Depreciation**

The depreciable amount of all fixed assets including buildings, but excluding freehold land, is depreciated on a straight line basis or a reducing balance basis over their estimated useful lives to the Sub-Branch commencing from the time the asset is held ready for use.

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES continued**

**b. Plant and Equipment continued**

**Depreciation**

The depreciation rates used for each class of assets are:

Class of Fixed Asset	Depreciation Rate
Furniture, fittings and equipment	33.33%

**c. Leases**

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

**d. Financial Instruments**

**Recognition**

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below:

**Financial Assets**

**Loans and Receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at nominal value.

**Held-to-maturity investments**

These investments have fixed maturities, and it is the Sub-Branch's intention to hold these investments to maturity. Any held-to-maturity investments held by the Sub-Branch are stated at a current value based on either amortising or revaluing the investment on a straight line basis to its face value at maturity. Any adjustment is debited or credited to interest.

**Fair Value**

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

**Impairment**

At each reporting date, the Sub-Branch assesses whether there is objective evidence that a financial instrument has been impaired. Impairment losses are recognised in the income statement.

**e. Impairment of Assets**

At each reporting date, the Sub-Branch review the carrying value of the tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

**f. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the balance sheet.



**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES continued**

**g. Revenue**

Revenue from membership is recognised on a receipt basis.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

All revenue is stated net of the amount of goods and services tax (GST).

**h. Goods and Services Tax (GST)**

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 Tax 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.

Cash flows are presented in the cash flow statement on a gross basis, except for GST component of investing and financing activities, which are disclosed as operating cash flows.

**i. Comparative Figures**

Where required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**j. Critical Accounting Estimates and Judgements**

The committee of management members evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Sub-Branch.

**Key Estimates**

The committee of management members assesses impairment at each reporting date by evaluating conditions specific to the Sub-Branch that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value in use calculation performed in assessing recoverable amounts incorporates a number of key estimates.

**Key Judgements**

There are no critical judgements that have a significant risk of causing a material adjustment to the carrying amount of the assets and liabilities.

**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 272 of Schedule 1 which read as follows: -

1. A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
2. The application must be in writing and specify the period within which, and the manner in which, the information is to be made available. The period must not be less than fourteen days after the application is given to the reporting unit.
3. A reporting unit must comply with an application under subsection (1).

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 3: REVENUE</b>		
<b>Operating activities</b>		
Contributions	233,114	203,760
Interest received	29,538	33,822
	<u>262,652</u>	<u>237,582</u>
Total revenue		

**NOTE 4: PROFIT FOR YEAR**

Profit before income tax expense has been determined after:

**EXPENSES**

**Administration expense**

Accounting fee	750	2,840
Bank charges	439	629
Honorariums	8,000	8,000
Insurance	300	565
Remuneration of auditor		
- audit	3,950	2,400
	<u>13,439</u>	<u>14,434</u>

**Affiliation fees, compulsory levies and sustentation fees**

Affiliation fee:		
- Australian Labor Party	1,213	1,896
Compulsory levy:		
- Federal Office (Per Capita Contributions)	122,897	108,638
- Federal Office Mortuary Fund	-	5,043
- Support Fund Levy	25,499	-
	<u>149,609</u>	<u>115,577</u>

**Depreciation expense**

Furniture, fittings and equipment	<u>318</u>	<u>93</u>
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**NOTE 5: CASH AND CASH EQUIVALENTS**

Cash at bank	<u>680,418</u>	<u>586,213</u>
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**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 6: TRADE AND OTHER RECEIVABLES</b>		
CURRENT		
Contributions receivable	-	4,017
Sundry debtors	-	17,187
	-	21,204

**NOTE 7: OTHER CURRENT ASSETS**

CURRENT		
Accrued Income	3,450	3,866

**NOTE 8: FINANCIAL ASSETS**

CURRENT		
Shares in A.C.C.U.	2	2

**NOTE 9: PLANT AND EQUIPMENT**

Furniture, fittings and equipment – at cost	8,349	7,395
Less accumulated depreciation	(7,713)	(7,395)
	636	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>636</b>	<b>-</b>

**Movements In Carrying Amounts**

Movements in the carrying amounts (written down values) for each class of property, plant and equipment between the start and end of the current financial year.

	<b>Furniture Fittings &amp; Equipment</b>	<b>TOTAL</b>
Balance at start of year	-	-
Additions	954	954
Disposals	-	-
Depreciation expense	(318)	(318)
Balance at end of year	636	636

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	2006 \$	2005 \$
<b>NOTE 10: TRADE AND OTHER PAYABLES</b>		
Sundry creditors	4,423	3,490
GST liability	1,095	-
Amounts relating to:		
CFMEU – Forestry & Furnishing Products Division – Pulp and Paper Workers' Branch (Per Capita Levy Payable)	31,485	33,574
CFMEU – Forestry & Furnishing Products Division – Pulp and Paper Workers' Branch (Mortuary Levy Payable)	5,355	1,780
	42,358	38,844

**NOTE 11: CONTINGENT LIABILITIES**

There are no contingent liabilities at the date of this report.

**NOTE 12: EVENTS SUBSEQUENT TO REPORTING DATE**

There are no events subsequent to the reporting date and to the date of this report which will have a material effect on the financial report for the year ended 31 December 2006.

**NOTE 13: KEY MANAGEMENT PERSONNEL COMPENSATION  
AND RELATED PARTY TRANSACTIONS**

The names of each person who have been a member of the Committee of Management of the Sub-Branch at any time during the reporting period, and the period for which he or she held such a position were;

Trevor Sinclair	Sub-Branch President
David Doyle	Sub-Branch Senior Vice President
Duncan Mawson	Sub-Branch Junior Vice President
Kevin Millie	Sub-Branch Secretary / Treasurer
Darryl Cox	Committee of Management
Graham Gurney	Committee of Management
Marne Gurney	Committee of Management
Daniel Jazepczyk	Committee of Management
Graeme Richardson	Committee of Management
David Sherry	Committee of Management
Malcolm Sneddon	Committee of Management

(a) The aggregate amount of remuneration paid to elected officials during the financial year for salaries was \$nil.

The aggregate amount paid during the financial year to a superannuation plan in connection with the retirement of elected officials was \$nil.

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006**

**NOTE 13: RELATED PARTY TRANSACTIONS continued**

- (b) There was no remuneration paid to other persons on the committee of management.
- (c) There were no other transactions between the officers of the Sub-Branch other than those relating to their membership of the Sub-Branch and reimbursement by the Sub-Branch in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.

**NOTE 14: ECONOMIC DEPENDENCE**

The principle source of income for the Sub-Branch is from membership fees. The Sub-Branch is economically dependent upon the membership levels and fees.

**NOTE 15: SEGMENT REPORTING**

The Sub-Branch operates predominantly in one industry, being the Forestry, Furnishing, Building Products and Manufacturing sector. The business operates predominantly in one geographical area being in South Australia.

	2006	2005
	\$	\$

**NOTE 16: CASH FLOW INFORMATION**

**a. Reconciliation of Cash**

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

Cash at bank	680,418	586,213
--------------	---------	---------

**b. Reconciliation of Net Cash provided by (used in) Operating Activities to Net Profit/(Loss)**

Net profit/(loss)	69,707	(144,511)
Non Cash Items		
Depreciation	318	93
Changes in Assets and Liabilities		
(Increase)/decrease in receivable	21,204	644
(Increase)/decrease in other assets	416	(994)
Increase/(decrease) in payables	3,514	14,886

Cash flows from/(used in) operations	95,159	(129,882)
--------------------------------------	--------	-----------

**c. Credit Stand-by Arrangement and Loan Facilities**

There are no credit or loan facilities.

- d. There were no non-cash financing or investing activities during the period.

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 16: CASH FLOW INFORMATION continued</b>		
e. Net cash outflows relating to another reporting unit of the organisation are as follows:		
CFMEU – FFPD Pulp and Paper Workers' Branch (included within payments to suppliers and employees)	162,837	109,313

**NOTE 17: FINANCIAL INSTRUMENTS**

**a. Interest Rate Risk**

The Sub-Branch's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

		Weighted Average Effective Interest Rate	Floating Interest Rate	Fixed Interest Rate Maturing			TOTAL
	Note	%	\$	Within 1 Year	1 to 5 Years	Non- interest bearing	\$
<b>2006</b>							
<b>Financial Assets</b>							
Cash at bank	5	5.60	680,418	-	-	-	680,418
Receivables	6	-	-	-	-	-	-
Financial assets	8	-	-	-	-	2	2
<b>Total Financial Assets</b>			680,418	-	-	2	680,420
<b>Financial Liabilities</b>							
Payables	10	-	-	-	-	(42,358)	(42,358)
<b>Total Financial Liabilities</b>			-	-	-	(42,358)	(42,358)
<b>Net Financial Assets/ (Liabilities)</b>			680,418	-	-	(42,356)	638,062
<b>2005</b>							
<b>Financial Assets</b>							
Cash at bank	5	5.51	586,213	-	-	-	586,213
Receivables	6	-	-	-	-	21,204	21,204
Financial assets	8	-	-	-	-	2	2
<b>Total Financial Assets</b>			586,213	-	-	21,206	607,419
<b>Financial Liabilities</b>							
Payables	10	-	-	-	-	(38,844)	(38,844)
<b>Total Financial Liabilities</b>			-	-	-	(38,844)	(38,844)
<b>Net Financial Assets/(Liabilities)</b>			586,213	-	-	(17,638)	568,575

CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006

**NOTE 17: FINANCIAL INSTRUMENTS continued**

**b. Credit Risk**

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount of those assets, net of any provisions for impairment of debts, as disclosed in the balance sheet and notes to the financial statements.

The Sub-Branch does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Sub-Branch.

**c. Net Fair Values**

The net fair values of listed investments have been valued at the quoted market bid price at balance date adjusted for transaction costs expected to be incurred. For other assets and other liabilities the net fair value approximates their carrying value. No financial assets and financial liabilities are readily traded on organised markets in standardised form other than listed investments. Financial assets where the carrying amount exceeds net fair values have not been written down as the Sub-Branch intends to hold these assets to maturity.

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the balance sheet and in the notes to the financial statements.

**NOTE 18: ENTITY DETAILS**

The registered office is:  
PO Box 125  
MILLICENT SA 5280

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**COMMITTEE OF MANAGEMENT CERTIFICATE**

On 11 December 2007 the Committee of Management of the Construction, Forestry, Mining and Energy Union, Pulp and Paper Workers' Branch, Millicent Sub Branch ("Union/Reporting Unit") passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 December 2006:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organization including the rules of a branch concerned; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organization including the rules of a branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) where the organization consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organization; and
  - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member of Registrar; and
  - (vi) there has been compliance with any order for inspection of financial reports made by the Commission under section 273 of the RAO Schedule.



**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS BRANCH  
MILLICENT SUB BRANCH  
ABN 23 614 340 373**

**COMMITTEE OF MANAGEMENT CERTIFICATE  
continued**

- (f) in relation to recovery of wages activity:
- (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
  - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
  - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
  - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and
  - (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.



---

Kevin Millie – Branch Secretary

Millicent: 11 December 2007

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION PULP AND PAPER WORKERS' BRANCH MILLICENT SUB BRANCH

We have audited the accompanying financial report of the Construction, Forestry, Mining and Energy Union, Pulp and Paper Workers' Branch, Millicent Sub Branch (the reporting unit), which comprises the balance sheet as at 31 December 2006, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the committee of management's declaration of the reporting unit during the financial year.

#### **Committee of management's responsibility for the financial report**

The reporting unit's committee of management are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relations Act 1996. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### **Auditor's responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee of management, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
PULP AND PAPER WORKERS' BRANCH  
MILLICENT SUB BRANCH**

**Independence**

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.

**Auditor's opinion**

In our opinion the financial report of the reporting unit:

- (a) is in accordance with the provisions of the Workplace Relations Act 1996, other requirements imposed by these Reporting Guidelines or Part 3 of Chapter 8 of the RAO Schedule, including:
  - (i) presenting fairly the reporting unit's financial position as at 31 December 2006 and of its performance for the year ended on that date; and
  - (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and International Financial Reporting Standards as disclosed in Note 1.
- (b) properly and fairly report all information in relation to recovery of wages activity required by the reporting guidelines of the Industrial Registrar, including:
  - (i) any fees charged to or reimbursements of expenses claimed from members and others for recovery of wages activity; and
  - (ii) any donations or other contributions deducted from recovered money.

*MSI Ragg Weir*

**MSI RAGG WEIR**  
Chartered Accountants

*L.S. Wong*

**L.S. WONG**  
Partner,  
Member of the Institute of Chartered Accountants in Australia and  
holder of a current public practice certificate

Melbourne 13 December 2007



12 December 2007

CONSTRUCTION  
FORESTRY  
MINING  
ENERGY  
UNION

Mr B. Jenkins  
Deputy Industrial Registrar  
Australian Industrial Registry  
Level 8, Terrace Towers  
80 William Street  
EAST SYDNEY NSW 2011

Dear Mr Jenkins

**Outstanding Financial Statement and Accounts for the FFPD Divisional Office, Branches and Sub-Bran­ches for the Year Ending 31 December 2006**

Thank you for your correspondence of 4<sup>th</sup> December 2007.

I am writing to advise the current status of our program to complete the 2006 audits of the below listed entities. The status at this date is outlined in the following table.

FORESTRY &  
FURNISHING  
PRODUCTS  
DIVISION

Entity	Status
Forestry & Furnishing Products Divisional National Office	Complete Feb 08
Victorian Forestry (No. 2) Branch	Complete Feb 08
South Australian (No. 3) Branch	Signed, 1 <sup>st</sup> Meeting
West Australian (No. 4) Branch	Lodged before 31.12.07
Pulp & Paper Workers' (No. 7) Branch	Complete Feb 08
Pulp & Paper Workers' – Melbourne Sub-Branch	Complete prior Feb 08
Pulp & Paper Workers' – Boyer Sub-Branch*	Complete prior Feb 08
Pulp & Paper Workers' – Burnie Sub-Branch	Complete prior Feb 08
Pulp & Paper Workers' – Sydney Sub-Branch*	Signed, 1 <sup>st</sup> Meeting
Pulp & Paper Workers' – Wesley Vale Sub-Branch*	Complete prior Feb 08
Pulp & Paper Workers' – Millicent Sub-Branch	Signed, 1 <sup>st</sup> Meeting

\* In 2007, the Boyer, Burnie and Wesley Vale Sub-Bran­ches of the Pulp & Paper Workers' Branch were merged to form the Tasmanian Sub-Branch. As part of that restructure, the Sub-Bran­ches have since ceased to conduct independent financial affairs and have entirely and completely consolidated their funds, including their assets, liabilities, income and expenditure into the funds of the Pulp & Paper Workers' Branch. As this occurred progressively across 2007, we now propose to subsume the Tasmanian Sub-Branch financial activities as activities of the Branch and to report on that basis for 2007.

We will continue to provide updates and would like to thank the Registry for its assistance and invite you to request any further information that may be required at any time.

Yours sincerely

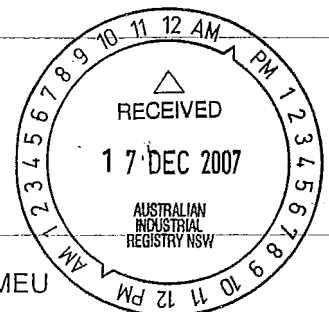
Tim Woods  
Assistant National Secretary

National Office  
148 – 152 Miller Street  
WEST MELBOURNE  
VICTORIA 3003

PH: (03) 9274 9215  
FAX: (03) 9274 9284  
Email: info@cfmeuforestry.org

ABN 91 691 430 210

[www.cfmeuforestry.org](http://www.cfmeuforestry.org)



cc. Michael O'Connor, National Secretary, FFPD Division, CFMEU



Mr Tim Woods  
Assistant National Secretary  
CFMEU FFPD  
148-152 Miller Street  
WEST MELBOURNE VIC 3003

Dear Mr Woods

**Outstanding Financial Statements and Accounts for the FFPD Divisional Office, Branches and Sub-Bran­ches for the year ending 31 December 2006**

I refer to the letter dated 27th September 2007 from the FFPD National Secretary Mr Michael O'Connor, providing advice regarding the progress towards lodgement of the outstanding financial statements and accounts for the following reporting units

- FFPD Divisional National Office
- Victorian FFPD Branch
- South Australian FFPD Branch
- Western Australian FFPD Branch
- Pulp & Paper Workers' Branch
- P&PW Melbourne Sub-Branch
- P&PW Boyer Sub-Branch
- P&PW Burnie Sub-Branch
- P&PW Sydney Sub-Branch
- P&PW Wesley Vale Sub-Branch
- P&PW Millicent Sub-Branch

In his letter Mr O'Connor advised that a further written update on the position of the documents would be lodged by 26th October 2007.

To date, this report has not been received.

Could you please advise what progress has been made towards the lodgement of these overdue documents?

Pulp & Paper Workers' Tasmanian Sub-Branch

Following alterations to the rules of the FFPD that were certified on 29 June 2007, the Pulp & Paper Workers' Boyer, Burnie and Wesley Vale Sub-Bran­ches ceased and the Pulp & Paper Workers' Tasmanian Sub-Branch was established.

I would like to remind you of your obligations under section 233(2) of Schedule 1 of the *Workplace Relations Act 1996* (the RAO Schedule). This section requires the organisation to lodge the following:


- a record of the *name of any branch which has commenced or ceased operation*
- a copy of the *list of offices* in the sub-branch (if any)
- a copy of the *names, postal addresses and occupations* of the persons holding such offices
- a record of the *address* of the sub-branch office

- a *declaration* signed by you or other prescribed officer that the information being lodged is a correct statement of the information contained in the organisation's records.

Please provide this information to the Registry in writing by no later than 12 December 2007.

If you would like to discuss this letter please contact me on 02 8374 6504.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Barry Jenkins', written in a cursive style.

Barry Jenkins  
Deputy Industrial Registrar

4 December 2007



CONSTRUCTION  
FORESTRY  
MINING  
ENERGY  
UNION

FORESTRY &  
FURNISHING  
PRODUCTS  
DIVISION

27<sup>th</sup> September 2007

Mr B. Jenkins  
Deputy Industrial Registrar  
Australian Industrial Registry  
Level 8, Terrace Towers  
80 William Street  
EAST SYDNEY NSW 2011



Dear Mr Jenkins

**RE: Outstanding Financial Statement and Accounts for the FFPD Divisional Office, Branches and Sub-Branchees for the Year Ending 31 December 2006**

Thank you for your correspondence of 20<sup>th</sup> September 2007.

While significant progress has been made to complete the financial statements and accounts of the FFPD's financial reporting units, there is still considerable work to be completed to finalise all of the financial statements and accounts.

Our current expectation for lodgement of the accounts of each of the entities are detailed below.

Entity	Expected Lodgement
Forestry & Furnishing Products Divisional National Office	End November 2007
Victorian Forestry (No. 2) Branch	End November 2007
South Australian (No. 3) Branch	End October 2007
West Australian (No. 4) Branch	Before end October 2007
Pulp & Paper Workers' (No. 7) Branch	End November
Pulp & Paper Workers' – Melbourne Sub-Branch	End 2007
Pulp & Paper Workers' – Boyer Sub-Branch	End 2007
Pulp & Paper Workers' – Burnie Sub-Branch	End 2007
Pulp & Paper Workers' – Sydney Sub-Branch	End 2007
Pulp & Paper Workers' – Wesley Vale Sub-Branch	End 2007
Pulp & Paper Workers' – Millicent Sub-Branch	End 2007

We have put in place considerable steps and provided additional resources to complete the current financial statements and accounts and also to ensure that the same situation does not arise again. The specifics are as follows.

The Division has engaged an additional permanent accounts employee into our National Administration Centre.

The Division has engaged additional contract and temporary accounting resources whose sole focus is on preparation and completion of financial statements and audit documentation.

National Office  
148 – 152 Miller Street  
WEST MELBOURNE  
VICTORIA 3003

PH: (03) 9274 9200  
FAX: (03) 9274 9284

ABN 91 691 430 210

www.cfmeuforestry.org

Most significantly, effective 1<sup>st</sup> October 2007, we have appointed a Chartered Accountant to the permanent position of Accountant and Financial Controller. That person is Mr Barry Disken who is currently the auditor provided by our audit firm, MSI Ragg Weir. Subsequent to Mr Disken's commencement on 1<sup>st</sup> October 2007, MSI Ragg Weir will continue to provide our audit services.

Since early July 2007, the Division has allocated Assistant National Secretary, Tim Woods to lead and manage the National Administration Centre, with a focus on completing all of the Division's audit and compliance obligations. We anticipate maintaining that high level leadership involvement on a continuing basis.

Further, the Division is actively pursuing a reduction in the number of reporting entities in order to reduce the number and complexity of the Division's transactions. In particular, all of the Sub-Branches of the Pulp & Paper Workers' Branch are currently expected to relinquish their status as separate reporting entities (as some have already done) effective 31<sup>st</sup> December 2007.

One of the complexities of these revised operational arrangements is that completion of some of the entities is dependant upon the completion of the financial statements and accounts of other entities. Most significantly, to complete the requirements for the Divisional National Office, each of the Branch financial statements and accounts has to have been completed.

As we have advised previously, the centralisation of the accounting and financial functions of the Division and its financial reporting entities into our National Administration Centre is a substantial activity for the Division. We remain confident that the additional resources and the increased collective and high level scrutiny the National Administration Centre provides will ensure that our past and current situations will not reoccur in the future.

The Division understands that the financial statements and accounts are significantly overdue. We are committed to resolving the current situation immediately and ensuring that they do not arise again.

To ensure that we keep the Registry up to date, I will provide a written update by 26<sup>th</sup> October 2007. If further information or details are required in the meantime, please contact Assistant National Secretary, Tim Woods on 03 9274 9200 or 0419 352 869.

Yours sincerely

A handwritten signature in black ink, appearing to read 'M O'Connor', written in a cursive style.

**Michael O'Connor**  
NATIONAL SECRETARY





**Australian Government**  
**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: [sydney@air.gov.au](mailto:sydney@air.gov.au)

Mr Michael O'Connor  
National Secretary  
CFMEU FFPD  
148 -152 Miller Street  
WEST MELBOURNE VIC 3003

Dear Mr O'Connor

**Re: Outstanding Financial Statements and Accounts for the FFPD Divisional Office,  
Branches and Sub-Branched for the year ending 31 December 2006**

I refer to our previous correspondence dated 29 June 2007, allowing an extension of time for a number of financial reporting units within the FFPD under s265(5) of the RAO Schedule (copy attached).

The period of time allowed under the legislation for the time to be extended has expired, and the financial statements and accounts are now all significantly overdue.

In order to comply with legislative requirements the financial statements and accounts for each of the reporting units should be lodged in the Registry, under cover of a Secretary's certificate in accordance with s268 of the RAO Schedule, without further delay.

If you are unable to lodge the documents at this time please advise the Registry in writing, by no later than 28 September 2007, of the reasons preventing lodgement for each of the reporting units.

I note that, although it is not included in the correspondence dated 19 June 2007, the FFPD National Administration Centre is also completing the financial return for the Pulp & Paper Workers Millicent Sub-Branch.

If you wish to discuss this matter, please contact Steve Teece of the Registry by email at [steve.teece@air.gov.au](mailto:steve.teece@air.gov.au) or by telephone on 02 8374 6516.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Barry Jenkins'.

Barry Jenkins  
Deputy Industrial Registrar

20 September 2007



Australian Government

Australian Industrial Registry

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

Mr Michael O'Connor  
National Secretary  
CFMEU FFPD  
148-152 Miller Street  
WEST MELBOURNE VIC 3003

COPY

Dear Mr O'Connor

**Re: Applications for Extension of Time - s265(5) RAO Schedule**

I refer to your letter dated 18 May 2007 on behalf of the Forestry & Furnishing Products Division, requesting an extension of time for the following financial reporting units to submit their financial reports for the year ended 31 December 2006:

- Forestry & Furnishing Products Division National Office (FR2006/559)
- Victorian Forestry (No.2) Branch (FR2006/596)
- South Australian (No.3) Branch (FR2006/586)
- West Australian (No.4) Branch (FR2006/600)
- Pulp & Paper Workers' (No.7) Branch (FR2006/580)
- Pulp & Paper Workers' - Melbourne Sub-Branch (FR2006/575)
- Pulp & Paper Workers' - Boyer Sub-Branch (FR2006/572)
- Pulp & Paper Workers' - Burnie Sub-Branch (FR2006/573)
- Pulp & Paper Workers' - Sydney Sub-Branch (FR2006/579)
- Pulp & Paper Workers' - Wesley Vale Sub-Branch (FR2006/581)

Under s265(5) I may extend the period specified in s265(5)(b) for the National Office and the Branches above to provide their full or concise reports to members by no more than one month, namely from 5 months to no more than 6 months from the end of the financial year.

I hereby allow the extension of time until 30 June 2007, which is the latest date allowed under the RAO Schedule.

I apologise for the delay in processing your request.

Yours sincerely

Barry Jenkins  
Deputy Industrial Registrar

29 June 2007

**PENNA, Belinda**

---

**From:** PENNA, Belinda  
**Sent:** Friday, 10 August 2007 10:39 AM  
**To:** 'Tim Woods'  
**Subject:** RE: 105N - PPMI - Financial Reports

Dear Mr Woods,

Thank you for your advice regarding the current position of the financial statements and accounts for the Millicent Sub-Branch. The Registry looks forward to receiving the documents in due course.

yours sincerely

***Belinda Penna***

NSW Registry Team  
Australian Industrial Registry

ph: 02 8374 6618  
email: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)

---

**From:** Tim Woods [<mailto:t.woods@cfmeuppw.org>]  
**Sent:** Friday, 10 August 2007 6:05 AM  
**To:** PENNA, Belinda  
**Cc:** 'Millie, Kevin'; 'Michael O'Connor'  
**Subject:** 105N - PPMI - Financial Reports  
**Importance:** High

Ms Penna

Please see attached our correspondence in response the Registry's letter.

Please contact me if further information is required at this time.

Many thanks

Tim Woods  
Secretary  
Pulp & Paper Workers' Branch  
CFMEU  
Ph: + 61 3 9274 9230  
Fax: + 61 3 9274 9284  
Email: [t.woods@cfmeuppw.org](mailto:t.woods@cfmeuppw.org)

10/08/2007



CONSTRUCTION  
FORESTRY  
MINING  
ENERGY  
UNION

FORESTRY &  
FURNISHING  
PRODUCTS  
DIVISION

Pulp & Paper  
Workers' Branch  
148 - 152 Miller Street  
WEST MELBOURNE  
VICTORIA 3003

PH: (03) 9274 9230  
FAX: (03) 9274 9284  
Email: info@cfmeuppw.org

SUB-BRANCHES

- Maryvale
- Melbourne
- Millicent
- Nowra
- Petrie
- Sydney
- Tumut
- Tasmania

10<sup>th</sup> August 2007

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

*(by electronic transmission)*

Dear Ms Penna

**Ref: FR2006/576 – [105N – PPMI]**

Further to your correspondence, I am writing to advise that the Millicent Sub-Branch accounts and audit are being completed in the Forestry and Furnishing Products Divisional National Office and our new National Administration Centre.

As advised in the Divisional correspondence of 18<sup>th</sup> May 2007 under National Secretary, Michael O'Connor's signature, a very significant body of work is being conducted through the centre and there have been delays.

We inadvertently left the Millicent Sub-Branch off the list of entities for which we were seeking extensions to reporting times.

I can advise that there has been considerable progress in the reporting process but it is not yet complete for the Millicent Sub-Branch.

We will ensure that we keep the Registry informed of progress with the Millicent Sub-Branch financial reports and audit.

If I can provide further information at this time, please do not hesitate to contact me.

Yours sincerely

Tim Woods  
SECRETARY

cc. Michael O'Connor, National Secretary, FFPD, CFMEU  
Kevin Millie, Secretary, Millicent Sub-Branch, PPW Branch, FFPD, CFMEU

**PENNA, Belinda**

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**From:** Tim Woods [t.woods@cfmeuppw.org]  
**Sent:** Friday, 10 August 2007 6:05 AM  
**To:** PENNA, Belinda  
**Cc:** 'Millie, Kevin'; 'Michael O'Connor'  
**Subject:** 105N - PPMI - Financial Reports  
**Importance:** High  
**Attachments:** Letter to AIR - Millicent Sub-Branch.pdf

Ms Penna

Please see attached our correspondence in response the Registry's letter.

Please contact me if further information is required at this time.

Many thanks

Tim Woods  
Secretary  
Pulp & Paper Workers' Branch  
CFMEU  
Ph: + 61 3 9274 9230  
Fax: + 61 3 9274 9284  
Email: [t.woods@cfmeuppw.org](mailto:t.woods@cfmeuppw.org)

**PENNA, Belinda**

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**From:** PENNA, Belinda  
**Sent:** Thursday, 9 August 2007 10:40 AM  
**To:** 'Tim Woods'  
**Subject:** RE: Letter to Millicent Sub-Branch  
**Attachments:** Millicent Sub-Branch Hastening letter 23 07 2007.pdf

Dear Mr Woods,

Please find attached a scan of the letter sent to the Millicent Sub-Branch on 23 July 2007.

The letter is the standard reminder letter sent to all branches/organisations when there financial documents become "overdue" to be lodged.

If I can be of further assistance please do not hesitate to contact me.

Regards

***Belinda Penna***

NSW Registry Team  
Australian Industrial Registry  
ph: 02 8374 6618  
email: belinda.penna@air.gov.au

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**From:** Tim Woods [mailto:t.woods@cfmeuppw.org]  
**Sent:** Thursday, 9 August 2007 7:53 AM  
**To:** PENNA, Belinda  
**Subject:** Letter to Millicent Sub-Branch

Hi Belinda

Last week or thereabouts, the AIR sent a letter to our Millicent Sub-Branch re 2006 Audit.

They put it in the post to me and it did not get here.

Would it be possible for you to email me a copy so I can assist them to address the matter?

If that's a problem, obviously we can discuss, but hopefully I can get the letter.

Many thanks for all your help

Tim Woods  
Secretary  
Pulp & Paper Workers' Branch  
CFMEU  
Ph: + 61 3 9274 9230  
Fax: + 61 3 9274 9284  
Email: [t.woods@cfmeuppw.org](mailto:t.woods@cfmeuppw.org)

9/08/2007



Ref: FR2006/576 -[105N-PPMI]

Mr Kevin Millie  
Sub- Branch Secretary/Treasurer  
CFMEU FFPD  
Pulp & Paper Workers Millicent Sub-Branch  
PO BOX 125  
MILLICENT SA 5280

Dear Mr Millie

**Re: Construction, Forestry, Mining and Energy Union-FFPD- Millicent Sub-Branch of Pulp and Paper Workers Branch (No. 7 Branch) - Outstanding Financial Documents  
*Workplace Relations Act 1996***

The Accounts and Audit Part of Schedule 1B of the *Workplace Relations Act 1996* requires, as a general rule, that the audited financial statements of a reporting unit of a registered organisation, be lodged in the Industrial Registry within 6 months and 14 days from the end of its financial year.

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 31 December, 2006. For details of these provisions and organisations' financial reporting obligations please refer to the Registry's earlier correspondence.

In particular there is no record of lodgement of copies of:

- the general purpose financial report;
- the auditor's report; or
- the operating report.

These three reports are referred to as the "full report".

Section 268 of the RAO Schedule<sup>1</sup> requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **17 July, 2007.**

Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation whose conduct contravened the civil penalty provision.

I also draw your attention to the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out the general duties of officers and employees of organisations and their branches in relation to financial management.

In the absence of lodgement of a copy of the full report, I request you state in writing by **13 August, 2007:**

- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report

<sup>1</sup> Schedule 1B of the Workplace Relations Act 1996

- whether the committee of management has prepared the operating report
- whether the full report has been provided to members, and if so, when
- whether the full report provided to the members has been presented to a general or committee of management meeting, and if so, when
- when a copy of the full report will be lodged in the Industrial Registry.

The full report when lodged must be accompanied by a certificate of the secretary or other authorised officer that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

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If you wish to discuss this letter, please contact me on (02) 8374 6618. In reply please quote: **FR2006/576**.

Yours sincerely



Belinda Penna

E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)

23 July 2007





**Australian Government**  
**Australian Industrial Registry**

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

**Ref: FR2006/576-[105N-PPMI]**

Mr Robert Johnston  
CFMEU FFPD  
Pulp & Paper Workers Millicent Sub-Branch  
PO BOX 716  
MILLICENT SA 5280

Dear Mr Johnston

**Financial Return - year ending 31 December, 2006**

Our records show the organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

This letter is intended as guide to the law applicable on the date of this letter, and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

**Information on AIRC Website**

We recommend you and your accountant/auditor also refer to the following documents on the Commission's website at [www.airc.gov.au](http://www.airc.gov.au):

- [RAO Schedule](#)
- [RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.

**Reporting Unit**

Under the provisions of the Registration and Accountability of Organisations Schedule (RAO), Schedule 1 of the *Workplace Relations Act 1996*, reporting entities are known as "*reporting units*". Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will use the term "reporting unit" in this letter.

## Industrial Registrar's Guidelines

The Industrial Registrar's reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit's economic support of, or economic dependency on, other reporting units of the organisation.

### Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar's Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

### Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor's Report, comprise the reporting unit's financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar's Reporting Guidelines. The GPFR consists of:
  - (a) Financial Statements containing:
    - a profit and loss statement, or other operating statement; and
    - a balance sheet; and
    - a statement of cash flows; and
    - any other statements required by the Australian Accounting Standards; and
  - (b) Notes to the Financial Statements containing:
    - notes required by the Australian Accounting Standards; and
    - information required by the Industrial Registrar's *Reporting Guidelines* under section 255 including disclosures related to any recovery of wages activity ; and
  - (c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.
2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

## **First Meeting (Committee of Management)**

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

## **The Auditor**

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

## **Informing Your Members**

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

## **The Second Meeting - if it is a General Meeting of Members**

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

## **The Second Meeting - if it is a Committee of Management Meeting**

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

## **Lodge full report within 14 days of meeting**

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at [www.airc.gov.au](http://www.airc.gov.au)).

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

### **Complying with time limits**

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

### **Extensions of Time**

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

### **Contact the Registry**

We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au) as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely



For Deputy Industrial Registrar  
19 January 2007

**TIMELINE/ PLANNER**

Financial reporting period ending:	/ /	
<b>FIRST MEETING:</b> Prepare General Purpose Financial Report (including Committee of Management Statement in accordance with C of M resolution) and Operating Report - s253(1), s254(1)	/ /	as soon as practicable after end of financial year
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	within a reasonable time of having received the GPFR
Provide full report free of charge to members.  (a) if the report is to be presented before a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or  (b) in any other case including where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of end of financial year.  <i>(obligation to provide full report may be discharged by provision of a concise report s265(1))</i>	/ /	
<b>SECOND MEETING:</b> Present full report to:  (a) General Meeting of Members - s266 (1),(2), or  (b) where rules of organisation allow, a Committee of Management meeting - s266 (3)	/ /	within 6 months of end of financial year  within 6 months of end of financial year
Lodge full report (including any concise report) in the Industrial Registry together with secretary's certificate (or other officer authorised by the rules of the organisation) - s268	/ /	within 14 days of meeting

**Note:** The legislation makes limited provision for extensions of time concerning the provision of the full report to members and the presentation of the full report to a general meeting etc however the maximum extra time allowed can be no more than one month.

**Documents Checklist**

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
<b>1</b>	<b>General Purpose Financial Report</b>	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
<b>2</b>	<b>Committee of Management Statement</b>	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
	Does the statement contain declarations relating to any recovery of wages activity?	
<b>3</b>	<b>Auditor's Report</b>	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
<b>4</b>	<b>Operating Report</b>	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
<b>5</b>	<b>Concise report*</b>	
<b>6</b>	<b>Certificate of Secretary or other Authorised Officer</b>	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

\* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

**Committee Of Management Statement**

On \_\_\_\_/\_\_\_\_/\_\_\_\_ [date of meeting] the Committee of Management of \_\_\_\_\_ [name of reporting unit] passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended \_\_\_\_/\_\_\_\_/\_\_\_\_ [date]:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply\* with the Australian Accounting Standards;
- (b) the financial statements and notes comply\* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view\* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds\* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the committee of management were held\* in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (ii) the financial affairs of the reporting unit have been\* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the reporting unit have been\* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been\* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been\* furnished to the member or Registrar; and
  - #(vi) there has been\* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

*[Add the following if any recovery of wages activity has been undertaken during the financial year]*

- (f) in relation to recovery of wages activity:
  - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
  - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
  - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
  - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For Committee of Management: \_\_\_\_\_ [*name of designated officer per section 243 of the RAO Schedule*]

Title of Office held:

Signature:

Date:

\* *Where compliance or full compliance has not been attained - set out details of non compliance instead.*

# *Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."*



**Certificate of Secretary or other Authorised Officer<sup>1</sup>**

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]<sup>2</sup>*, referred to in s268 of the RAO Schedule; and
- that the *[full report **OR** concise report]<sup>3</sup>*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members **OR** the last of a series of general meetings of members **OR** a meeting of the committee of management]<sup>3</sup>* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

<sup>1</sup>*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

<sup>2</sup>*Only applicable where a concise report is provided to members*

<sup>3</sup>*Insert whichever is applicable*