



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/816-[105N-PPNO]

Mr M Donoghue
Secretary-Treasurer
Pulp and Paper Workers Nowra Sub-Branch
FFPD
Construction, Forestry, Mining and Energy Union
5 Groudle Glen
BOMADERRY NSW 2541

Dear Mr Donoghue

Re: CFMEU - FFPD - Nowra Sub-Branch of Pulp and Paper Workers Branch (No. 7 Branch) Financial Reporting Obligations under *Workplace Relations Act 1996*

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 December, 2002.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation. Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna
E-mail: belinda.penna@air.gov.au
10 February 2003



C.F.M.E.U. - No.7 PULP & PAPER WORKERS (NOWRA)

FINANCIAL REPORTS
FOR THE YEAR ENDED
31ST DECEMBER 2002

CONSTRUCTION FORESTRY MINING AND ENERGY UNION
FORESTS AND FOREST PRODUCTS DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH - NOWRA SUB BRANCH

CERTIFICATE
FOR THE YEAR ENDED 31ST DECEMBER 2002

I certify that the attached Financial Statements for the year ended 31st December 2002 are the financial statements presented to a General Meeting of members held on *12-9-03*

Copies of these documents were provided to the members within eight (8) days of the date of the meeting.

The Financial Statements comprises of Committee of Management's Certificate, Accounting Officer's Certificate, Auditors Report, Statement of Income and Expenditure, Balance Sheet and Notes to and forming part of the Accounts.

X David Schutz
.....

David Schutz
Nowra Sub Branch Secretary

Date: *12-9-03*

CONSTRUCTION FORESTRY MINING AND ENERGY UNION
FORESTS AND FOREST PRODUCTS DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH - NOWRA SUB BRANCH

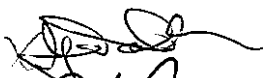
COMMITTEE OF MANAGEMENT'S CERTIFICATE
FOR THE YEAR ENDED 31ST DECEMBER 2002

We, Garry Walker and Paul Ryan, being two members of the Committee of Management of the Nowra Sub Branch of the Construction Forestry Mining and Energy Union, Forests and Forest Products Division, No 7 Pulp and Paper Workers' Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee that:

- i) In the opinion of the Committee of Management the attached accounts show a true and fair view of the financial affairs of the Sub Branch as at 31st December 2002.
- ii) In the opinion of the Committee of Management, meetings of the Committee were held during the period 1st January 2002 to 31st December 2002 in accordance with the rules of the union.
- iii) To the knowledge of any member of the Committee, there have been no instances where records of the Union or other documents (not being documents containing information made available to a member of the Union under sub-section 274 (2) of the Workplace Relations Act 1996) or copies of these records or documents or copies of the Rules of the Union, have not been furnished or made available to members in accordance with the requirements of the Workplace Relations Act, 1996 the Regulations thereto, or the Rules of the Union.

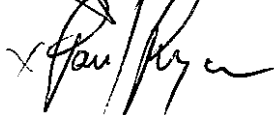
The Union has complied with sub-sections 279 (1) and (6) of the Act in relation to the Financial Accounts in respect of the year ended 31st December 2001 and the Auditor's Report thereon.

Garry Walker



Date: X 17.4.03

Paul Ryan



Date: X 17.4.03

CONSTRUCTION FORESTRY MINING AND ENERGY UNION
FORESTS AND FOREST PRODUCTS DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH - NOWRA SUB BRANCH

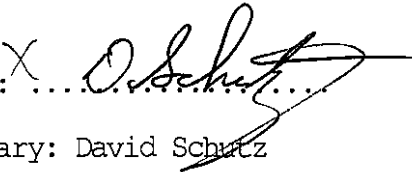
ACCOUNTING OFFICER'S CERTIFICATE
FOR THE YEAR ENDED 31ST DECEMBER 2002

I, David Schutz, being the Officer responsible for keeping the accounting records of the Nowra Sub Branch of the Construction Forestry Mining and Energy Union, Forests and Forest Products Division, No 7 Pulp and Paper Workers' Branch certify that as at 31st December 2002 the number of members in the union was 194.

In my opinion:

- i) The attached accounts show a true and fair view of the financial affairs of the Union as at 31st December 2002.
- ii) A record has been kept of all monies paid by or collected from members and all monies so paid or collected have been credited, in accordance with the Rules of the Union.
- iii) Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the Rules of the Union.
- iv) With regard to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payment 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 Union, were made to persons holding office in the Union.
- vi) The register of members of the Branch was maintained in accordance with the Workplace Relations Act, 1996.

Signed: X



Secretary: David Schutz

Dated: 2nd May 2003

CONSTRUCTION FORESTRY MINING AND ENERGY UNION
FORESTS AND FOREST PRODUCTS DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH - NOWRA SUB BRANCH

INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2002

INDEPENDENT AUDIT REPORT

To the members of the Construction Forestry Mining and Energy Union, Forests and Forest Products Division, No 7 Pulp and Paper Workers' Branch, Nowra Sub Branch.

SCOPE

We have audited the financial accounts of the Construction Forestry Mining and Energy Union, Forests and Forest Products Division, No 7 Pulp and Paper Workers' Branch, Nowra Sub Branch for the year ended 31st December 2002. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Accounting Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material aspects, the financial accounts are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a true and fair view of the Construction Forestry Mining and Energy Union, Forests and Forest Products Division, No 7 Pulp and Paper Workers' Branch, Nowra Sub Branch which is consistent with our understanding of its financial position and the results of its operations.

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

CONSTRUCTION FORESTRY MINING AND ENERGY UNION
FORESTS AND FOREST PRODUCTS DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH - NOWRA SUB BRANCH

INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2002

REPORT

We have received all the information and explanations required for the purposes of our audit.

In our opinion:

- i) There were kept by the Union in respect of the year under review, satisfactory records detailing the sources and nature of income in the Union (including income from members) and the nature and purposes of the expenditure, and
- ii) The attached accounts and statements including the Certificates of the Committee of Management and the Accounting Officer are prepared in accordance with section 273 of the Workplace Relations Act, 1996. The accounts have been prepared from the records of the Union and are properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the Union as at the year ended 31st December 2002.
 - (b) the income and expenditure of the Union for the year ended on that date;

and are in accordance with Statements of Accounting Concepts and applicable Accounting Standards.

BOOTH PARTNERS

Certified Practising Accountants


.....CPA

Registered Under Section 1278
of the Corporations Law

Dated: 2nd May 2003

CONSTRUCTION FORESTRY MINING AND ENERGY UNION
 FORESTS AND FOREST PRODUCTS DIVISION
 NO 7 PULP AND PAPER WORKERS' BRANCH - NOWRA SUB BRANCH

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

	2002	2001
INCOME		
Union Dues	73,297	72,194
Special Levies - AMCOR Litigation Fund	19,630	-
Interest Received	750	1,014
Recoveries - Legal Disbursements	935	1,800
TOTAL INCOME	94,612	75,008
EXPENDITURE		
Affiliation Fees - Trades and Labour Council	953	927
Audit Fees	1,200	1,320
Bank Charges	30	127
Capitation Fees - Head Office	42,217	41,512
Catering	1,241	248
Christmas Dinner	2,556	2,083
Donations and Sponsorship	3,780	930
Executive Training and Development	1,000	-
Executive Expenses - Travelling, Accommodation & Car hire	8,960	2,728
Executive Expenses - Loss of Wages	5,200	3,005
Federal Office Mortality Fund	1,836	1,805
Hire of Hall	100	-
Honoraria	5,000	5,000
Insurance	219	201
Legal Costs and Disbursements	2,226	1,620
Legal Fees - Wills	998	468
Legal Costs - AMCOR Demerger	15,612	-
Postage, Stationery & Advertising	47	226
Special Levy - Amcor Demerger Litigation Fund	-	5,886
Telephone - Reimbursements	3,805	4,926
TOTAL EXPENDITURE	96,980	73,012
EXCESS EXPENDITURE OVER INCOME		
Transferred to Accumulated Funds	(\$2,368)	\$1,996

CONSTRUCTION FORESTRY MINING AND ENERGY UNION
 FORESTS AND FOREST PRODUCTS DIVISION
 NO 7 PULP AND PAPER WORKERS' BRANCH - NOWRA SUB BRANCH

BALANCE SHEET
 AS AT 31ST DECEMBER 2002

	2002	2001
ACCUMULATED FUNDS		
Balance at Beginning of Year	81,900	79,904
Less: Excess Expenditure over Income	(2,368)	1,996
	\$79,532	\$81,900
TOTAL ACCUMULATED FUNDS		
	\$79,532	\$81,900
Represented by:		
CURRENT ASSETS		
General Account - S'haven Paper		
Mill E'ees Credit Union Ltd	8,440	16,715
General Account - CBA	148	177
Savings Account - S'haven Paper		
Mill E'ees Credit Union Ltd	50,691	62,103
Excess Bonus Fund- S'haven Paper		
Mill E'ees Credit Union Ltd	-	2,934
AMCOR Levy Fund - S'haven Paper		
Mill E'ees Credit Union Ltd	19,663	-
Net GST Receivable	590	-
Prepaid Affiliation Fees	-	953
	79,532	82,882
	79,532	82,882
Less:		
CURRENT LIABILITIES		
Net GST Payable	-	781
Accrued Charges	-	201
	-	982
	-	982
NET ASSETS	\$79,532	\$81,900

CONSTRUCTION FORESTRY MINING AND ENERGY UNION
 FORESTS AND FOREST PRODUCTS DIVISION
 NO 7 PULP AND PAPER WORKERS' BRANCH - NOWRA SUB BRANCH

STATEMENT OF INCOME AND EXPENDITURE
 AS AT 31ST DECEMBER 2002

	2002	2001
GENERAL ACCOUNT- S'HAVEN PAPER MILL E'EES CREDIT UNION LTD		
INCOME		
Union Dues	73,297	72,194
Interest Received - Credit Union General Account	239	383
Recoveries - Legal Disbursements	935	1,800
	74,471	74,377
EXPENDITURE		
Affiliation Fees - Trades and Labour Council	953	927
Audit Fees	1,200	1,320
Capitation Fees - Head Office	42,217	41,512
Catering	1,241	248
Christmas Dinner	2,556	2,083
Donations and Sponsorship	3,780	930
Executive Training and Development	1,000	-
Executive Expenses - Travelling, Accommodation & Car hire	8,960	2,728
Executive Expenses - Loss of Wages	5,200	3,005
Federal Office Mortality Fund	1,836	1,805
Hire of Hall	100	-
Honoraria	5,000	5,000
Insurance	219	201
Legal Costs and Disbursements	2,226	1,620
Legal Fees - Wills	998	468
Postage, Stationery & Advertising	47	226
Special Levy - Amcor Demerger		
Litigation Fund	-	5,886
Telephone - Reimbursements	3,805	4,926
	81,338	72,885
EXCESS EXPENDITURE OVER INCOME	(\$6,867)	\$1,492

CONSTRUCTION FORESTRY MINING AND ENERGY UNION
FORESTS AND FOREST PRODUCTS DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH - NOWRA SUB BRANCH

STATEMENT OF INCOME AND EXPENDITURE
AS AT 31ST DECEMBER 2002

	2002	2001
<hr/>		
GENERAL ACCOUNT - COMMONWEALTH BANK OF AUSTRALIA		
EXPENDITURE		
Bank Charges	30	30
	<hr/>	<hr/>
	30	30
	<hr/> <hr/>	<hr/> <hr/>

CONSTRUCTION FORESTRY MINING AND ENERGY UNION
FORESTS AND FOREST PRODUCTS DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH - NOWRA SUB BRANCH

STATEMENT OF INCOME AND EXPENDITURE
AS AT 31ST DECEMBER 2002

	2002	2001
<hr/>		
SAVINGS ACCOUNT- S'HAVEN PAPER MILL E'EES CREDIT UNION LTD		
INCOME		
Interest Received - Credit Union Savings Account	449	587
EXPENDITURE		
Bank Charges	-	97
	<hr/>	<hr/>
	-	97
	<hr/>	<hr/>
EXCESS INCOME OVER EXPENDITURE	\$449	\$490
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CONSTRUCTION FORESTRY MINING AND ENERGY UNION
FORESTS AND FOREST PRODUCTS DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH - NOWRA SUB BRANCH

STATEMENT OF INCOME AND EXPENDITURE
AS AT 31ST DECEMBER 2002

	2002	2001
<hr/>		
EXCESS BONUS FUND- S'HAVEN PAPER MILL E'EES CREDIT UNION LTD		
INCOME		
Interest Received - Excess Bonus Fund	29	44
EXCESS INCOME OVER EXPENDITURE	<u>\$29</u>	<u>\$44</u>

CONSTRUCTION FORESTRY MINING AND ENERGY UNION
FORESTS AND FOREST PRODUCTS DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH - NOWRA SUB BRANCH

STATEMENT OF INCOME AND EXPENDITURE
AS AT 31ST DECEMBER 2002

	2002	2001
<hr/>		
LITIGATION ACCOUNT-S'HAVEN PAPER MILL E'EES CREDIT UNION LTD		
INCOME		
Special Levies - AMCOR Litigation Fund	19,630	-
Interest Received - Levy Fund	33	-
	<hr/>	<hr/>
	19,663	-
EXPENDITURE		
Legal Costs - AMCOR Demerger	15,612	-
	<hr/>	<hr/>
	15,612	-
EXCESS INCOME OVER EXPENDITURE	<hr/> <hr/>	<hr/> <hr/>
	\$4,051	-



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr David Schutz
Secretary-Treasurer
Construction, Forestry, Mining and Energy Union-FFPD- Nowra Sub-Branch of Pulp
and Paper Workers Branch (No. 7 Branch)
233 Old Southern Road South Nowra NSW 2541

Dear Mr Schutz

Re: Financial Statements for Construction, Forestry, Mining and Energy Union-FFPD-
Nowra Sub-Branch of Pulp and Paper Workers Branch (No. 7 Branch) for the year
ended 31 December 2002 (FR2002/816)

Receipt is acknowledged of the above financial statements, which were lodged in the
Registry on 15 September 2003. These documents have now been filed.

I would however draw your attention to the following matters:

Donations

The Income and Expenditure Statement shows "Donations and Sponsorships" totalling
\$3,780. If any individual donation exceeded \$1,000 a statement showing the relevant
particulars must be lodged pursuant to subsection 269(1) of the Workplace Relations
Act 1996. A copy of this subsection is enclosed for your information.

Officers of Sub-Branch

Information provided by the Australian Electoral Commission following the election
conducted in 2000 for the various positions of officers of the Nowra Sub-Branch,
indicates that Mr M Donoghue was declared elected to the position of Secretary-
Treasurer of the Sub-Branch. I note that you now occupy the position of Sub-Branch
Secretary. Could you please advise when you took up that office and when Mr
Donoghue ceased as Secretary.

Should you have any queries regarding these matters, please do not hesitate to contact
me on (02) 8374 6666.

Yours sincerely,

Peter McKerrow
Assistant Manager
NSW Registry

7 October 2003

WORKPLACE RELATIONS ACT 1996

- SECT 269

Organisations to notify particulars of loans, grants and donations

- (1) An organisation shall, as soon as practicable after the end of each financial year, lodge in the Industrial Registry a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 made by the organisation during the financial year.
- (2) A statement lodged in the Industrial Registry under subsection (1) shall be signed by an officer of the organisation.
- (3) A statement lodged in the Industrial Registry under subsection (1) may be inspected at any registry, during office hours, by a member of the organisation concerned.
- (4) The relevant particulars, in relation to a loan made by an organisation, are:

- (a) the amount of the loan;
- (b) the purpose for which the loan was required;
- (c) the security given in relation to the loan; and
- (d) except where the loan was made to relieve a member of the organisation, or a dependant of a member of the organisation, from severe financial hardship—the name and address of the person to whom the loan was made and the arrangements made for the repayment of the loan.

- (5) The relevant particulars, in relation to a grant or donation made by an organisation, are:

- (a) the amount of the grant or donation;
- (b) the purpose for which the grant or donation was made; and
- (c) except where the grant or donation was made to relieve a member of the organisation, or a dependant of a member of the organisation, from severe financial hardship—the name and address of the person to whom the grant or donation was made.

- (6) Where an organisation is divided into branches:

- (a) this section applies in relation to the organisation as if loans, grants or donations made by a branch of the organisation were not made by the organisation; and
- (b) this section applies in relation to each of the branches as if the branch were itself an organisation.

- (7) For the purposes of the application of this section in accordance with subsection (6) in relation to a branch of an organisation, the members of the organisation constituting the branch shall be taken to be members of the branch.



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

NOWRA
SUB-BRANCH

ABN:
37 599 823 654

SECRETARY:
DAVID SCHUTZ

233 OLD
SOUTHERN ROAD
SOUTH NOWRA
NSW 2540

TELEPHONE:
(02) 4421 9502

FAX:
(02) 4421 9598

MOBILE:
0427 217 748

Mr Peter McKerrow
Assistant Manager
NSW Registry

13/10/02

Re: New position CFMEU Nowra Sub Branch.

Mr M Donoghue Retired from the Shoalhaven Paper Mill on
the 31/12/2002 and as Secretary-Treasurer Nowra Sub-
Branch.

I now hold the position of Secretary-Treasurer Nowra Sub
Branch.

Yours sincerely

David Schutz
Nowra Sub Branch Secretary

