



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/696-[105N-PPNO]

Mr David Schultz
Secretary-Treasurer
Construction, Forestry, Mining and Energy Union-FFPD
Pulp & Paper Workers Nowra Sub-Branch
233 Old Southern Road
South Nowra NSW 2541

Dear Mr Schultz

Re: Construction, Forestry, Mining and Energy Union-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, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations* Schedule (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 December, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 31 December, 2003 has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please note that a branch of an organisation may be exempted from the accounting, auditing and reporting obligations in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

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


Yours sincerely

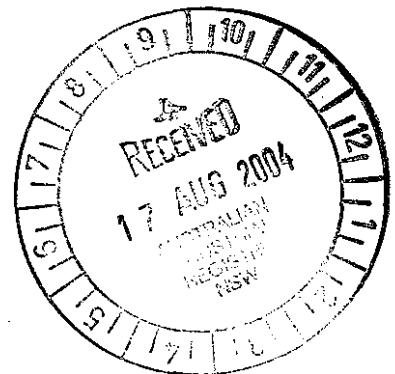
Belinda Penna

E-mail: belinda.penna@air.gov.au
12 January 2004

Attention
Robin Godfrey

I have enclosed the C F M E U No.7 Pulp & Paper workers
Financial Report for 2003

David Schutz

Nowra Sub Branch Secretary



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

FINANCIAL REPORTS
FOR THE YEAR ENDED
31ST DECEMBER 2003


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 2003

I certify that the attached Financial Statements for the year ended 31st December 2003 are the financial statements presented to a General Meeting of members held on 29-6-04

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.


.....
David Schutz
Nowra Sub Branch Secretary

Date: 29-6-04

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

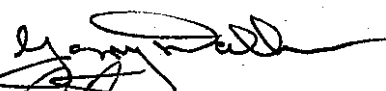
COMMITTEE OF MANAGEMENT'S CERTIFICATE
FOR THE YEAR ENDED 31ST DECEMBER 2003

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 2003.
- ii) In the opinion of the Committee of Management, meetings of the Committee were held during the period 1st January 2003 to 31st December 2003 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 2002 and the Auditor's Report thereon.

Garry Walker



Date: 21-2-04...

Paul Ryan



Date: 2/2/04...

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 2003

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 2003 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 2003.
- 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: ....

Secretary: David Schutz

Dated: 3rd June 2004

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 2003

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 2003. 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 2003

REPORT

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

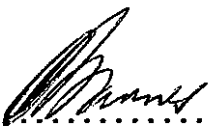
In our opinion:

- 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 2003.
 - (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: 22 March 2004

**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 2003**

	2003	2002
INCOME		
Union Dues	75,261	73,297
Special Levies - AMCOR Litigation Fund	7,040	19,630
Interest Received	513	750
Recoveries - Legal Disbursements	2,300	935
TOTAL INCOME	85,114	94,612
EXPENDITURE		
Affiliation Fees - Trades and Labour Council	-	953
Accountancy & Audit Fees	1,500	1,200
Bank Charges	30	30
Capitation Fees - Head Office	43,914	42,217
Catering	727	1,241
Christmas Dinner	2,402	2,556
Donations and Sponsorship	1,134	3,780
Executive Training and Development	-	1,000
Executive Expenses - Travelling, Accommodation & Car hire	6,550	8,960
Executive Expenses - Loss of Wages	3,768	5,200
Federal Office Mortality Fund	1,909	1,836
Hire of Hall	100	100
Honoraria	5,000	5,000
Insurance	217	219
Legal Costs and Disbursements	5,400	2,226
Legal Fees - Wills	-	998
Legal Costs - AMCOR Demerger	14,447	15,612
Postage, Stationery & Advertising	54	47
Telephone - Reimbursements	2,744	3,805
TOTAL EXPENDITURE	89,896	96,980
EXCESS EXPENDITURE OVER INCOME		
Transferred to Accumulated Funds	(\$4,782)	(\$2,368)

**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 2003**

	2003	2002
ACCUMULATED FUNDS		
Balance at Beginning of Year	79,532	81,900
Less: Excess Expenditure over Income	(4,782)	(2,368)
	\$74,750	\$79,532
TOTAL ACCUMULATED FUNDS		
Represented by:		
CURRENT ASSETS		
General Account - S'haven Paper		
Mill E'ees Credit Union Ltd	9,993	8,440
General Account - CBA	-	148
Savings Account - S'haven Paper		
Mill E'ees Credit Union Ltd	50,960	50,691
AMCOR Levy Fund - S'haven Paper		
Mill E'ees Credit Union Ltd	11,970	19,663
Net GST Receivable	1,827	590
	74,750	79,532
	\$74,750	\$79,532
NET ASSETS		

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 2003

	2003	2002
GENERAL ACCOUNT- S'HAVEN PAPER MILL E'EES CREDIT UNION LTD		
INCOME		
Union Dues	75,261	73,297
Interest Received - Credit Union		
General Account	145	239
Recoveries - Legal Disbursements	2,300	935
	77,706	74,471
EXPENDITURE		
Affiliation Fees - Trades and Labour Council	-	953
Accountancy & Audit Fees	1,500	1,200
Capitation Fees - Head Office	43,914	42,217
Catering	727	1,241
Christmas Dinner	2,402	2,556
Donations and Sponsorship	1,134	3,780
Executive Training and Development	-	1,000
Executive Expenses - Travelling, Accommodation & Car hire	6,550	8,960
Executive Expenses - Loss of Wages	3,768	5,200
Federal Office Mortality Fund	1,909	1,836
Hire of Hall	100	100
Honoraria	5,000	5,000
Insurance	217	219
Legal Costs and Disbursements	5,400	2,226
Legal Fees - Wills	-	998
Postage, Stationery & Advertising	54	47
Telephone - Reimbursements	2,744	3,805
	75,419	81,338
EXCESS INCOME OVER EXPENDITURE	\$2,287	(\$6,867)

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 2003

	2003	2002
<hr/>		
GENERAL ACCOUNT - COMMONWEALTH BANK OF AUSTRALIA		
EXPENDITURE		
Bank Charges	30	30
	<hr/>	<hr/>
	30	30
	<hr/>	<hr/>
EXCESS EXPENDITURE OVER INCOME	\$30	\$30
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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 2003

	2003	2002
<hr/>		
SAVINGS ACCOUNT- S'HAVEN PAPER MILL E'ES CREDIT UNION LTD		
INCOME		
Interest Received - Credit Union Savings Account	269	449
	<hr/>	<hr/>
EXCESS INCOME OVER EXPENDITURE	\$269	\$449
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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 2003

	2003	2002
<hr/>		
EXCESS BONUS FUND- S'HAVEN PAPER MILL E'EES CREDIT UNION LTD		
INCOME		
Interest Received - Excess Bonus Fund	-	29
	<hr/>	<hr/>
EXCESS INCOME OVER EXPENDITURE	-	\$29
	<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 2003

	2003	2002
LITIGATION ACCOUNT-S'HAVEN PAPER MILL E'EES CREDIT UNION LTD		
INCOME		
Special Levies - AMCOR Litigation Fund	7,040	19,630
Interest Received - Levy Fund	99	33
	<u>7,139</u>	<u>19,663</u>
EXPENDITURE		
Legal Costs - AMCOR Demerger	14,447	15,612
	<u>14,447</u>	<u>15,612</u>
EXCESS EXPENDITURE OVER INCOME	<u><u>(\$7,308)</u></u>	<u><u>\$4,051</u></u>



Australian Government
Australian Industrial Registry

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

Mr David Schutz
Sub Branch Secretary
CFMEU FFPD
Pulp & Paper Workers' Nowra Sub-Branch
233 Old Southern Road
SOUTH NOWRA NSW 2541

Dear Mr Schutz

Re: Lodgement of the Financial Statements and Accounts for the CFMEU FFPD Pulp & Paper Workers' Nowra Sub-Branch for the year ending 31 December 2003 (FR2003/696)

Receipt is acknowledged of the abovementioned financial statements and accounts which were lodged in the Registry on 17 August 2004.

The following information is for your future reference. The documents have been filed, and can be viewed on the internet at www.e-airc.gov.au/105nppno/financial.

Dating of Certificates/Sequence of Events

I note that the Accounting Officers Certificate is dated 3 June 2004. This date is after the date on the Auditors report, namely 22 March 2004. As this certificate is a statement on which the Auditor is required to base his or her opinion, it is important that it be prepared and signed on or before the date of the Audit report. This sequence of events should be observed for future financial reporting years.

Loans, Grants and Donations

The Statement of Income and Expenditure identifies an amount of \$1,134 in "Donations and Sponsorship". I would like to remind you that if any individual donation exceeds \$1,000 additional information is required to be lodged in the Registry pursuant to s269 of the *Workplace Relations Act 1996*.

The relevant particulars required about each of these donations are:

- the amount of each
- the purpose for which each was made
- the name and address of the person to whom each amount was paid (unless the donation was made to relieve severe financial hardship - see s269(5)(c)).

Attachment "A" to this letter is a copy of s269 for your benefit.


Notes to Accounts - Section 274 Notice

Section 274(4) of the Act states that accounts shall include a notice drawing to the attention of the members subsections 274(1), (2) and (3), and setting out those subsections. Attachment "B" to this letter provides an example of this notice for your future reference.

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

If you have any enquiries about this letter please contact me on 02 8374 6618.

Yours sincerely,

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

Belinda Penna
for Deputy Industrial Registrar

18 August 2004

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.

Notes to the Accounts

In accordance with the requirements of the Act, the attention of members is drawn to the provisions of subsections (1), (2) and (3) of Section 274 which read as follows:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such a manner, and within such time as prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.