



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
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Ref: FR2004/692-[105N-PPNO]

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

Dear Mr Schutz

Financial Return - year ending 31 December, 2004

Our records show your 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*.

New legislation

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.

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'¹). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

The key differences under the new legislation affecting financial returns are:

- a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)
- a greater emphasis given to Australian Accounting Standards
- the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)
- extensions of time are limited to one month
- restructured penalty provisions involving more extensive use of Civil Penalties
- the introduction of the Industrial Registrar's Reporting Guidelines
- organisations and their branches to report according to their financial structures, known as 'reporting units'.

We recommend you discuss the new requirements with your accountant or auditor.

¹ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Reporting Unit

One of the new concepts of the RAO legislation is that 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 refer to your organisation as a 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 GPFER consists of:

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

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); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C)

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 and the second meeting 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). When lodging the financial return please quote: **FR2004/692**.

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.

Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at peter.mckerrow@air.gov.au or 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 procedure but we cannot give you legal or accounting advice.

Information on AIRC Website

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

- [RAO Schedule and 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 new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely



for Deputy Industrial Registrar
19 January 2005

Attachment B

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	✓
1	General Purpose Financial Report	
	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?	
2	Committee of Management Statement	
	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?	
3	Auditor's Report	
	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?	
4	Operating Report	
	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?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	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.

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 Officer¹

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]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]³*, 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]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

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

(a) the secretary; or

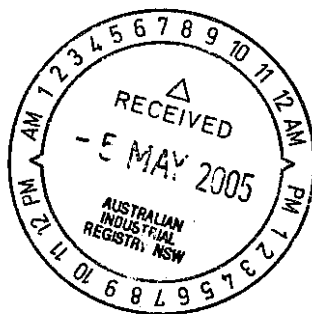
(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*

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

FINANCIAL REPORTS
FOR THE YEAR ENDED
31ST DECEMBER 2004



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

CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER
FOR THE YEAR ENDED 31ST DECEMBER 2004

I, David Schutz, being the accounting officer of the No.7 Pulp and Paper Workers' Branch (Nowra 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 *11-11-05*; and
- that the full report was presented to a general meeting of members/meeting of the committee of management of the reporting unit on *2-5-05* in accordance with section 266 of the RAO Schedule.

X *D. Schutz*

David Schutz
Nowra Sub Branch Secretary

Date: *2-5-05*

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

COMMITTEE OF MANAGEMENT STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2004

On the Committee of Management of No.7 Pulp and Paper Workers' Branch (Nowra Sub Branch) passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31st December 2004.

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

- (a) the financial statements and notes have been prepared on a cash basis and 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) 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
 - (v) no orders have been made by the Committee under section 273 of the RAO Schedule during the period.

For Committee of Management: David Schutz

Title of Office held: Secretary

Signature: .....

Date: ..2-5-05.....

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

OPERATING REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2004

This Operating Report covers the activities of the Pulp & Paper Workers' (No.7) Branch (Nowra Sub Branch) of the Forestry & Forest Products Division of the Construction, Forestry, Mining & Energy Union for the year ended 31st December 2004, the result of those activities and the significant changes in nature of those activities during the year.

1. Principal Activities of the Nowra Sub Branch

The principal activities of the Sub Branch over the year were:-

- Implementation of the decisions of the Sub Branch Committee of Management
- Conduct Meetings of Members
- Representation of members in matters involving their employment
- Participation in dispute resolution processes, including referring matters to the Pulp & Paper Workers' Branch Federal Office.
- Participation in negotiations for agreements pertaining to members' terms and conditions of employment

2. Nowra Sub Branch Financial Affairs

The net deficit for the year from activities of the Sub Branch amounted to \$5,904.

There were no significant changes to the financial affairs during the year.

3. Right of Members to Resign

All members of the union have the right to resign from the union in accordance with the Union Rules (and Section 174 of the Workplace Relations Act) by providing written notice addressed and delivered to the Secretary of the Sub-Branch, including via email.

4. Superannuation Trustees

No officer or member is a Trustee of any superannuation entity or a director of any company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme.

5. Membership of the Sub Branch

At 31st December 2004, the membership of the Sub Branch was 180.

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

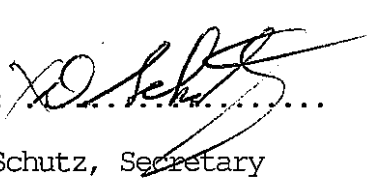
OPERATING REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2004

6. **Committee of Management**

The following persons were members of the Sub Branch Committee of Management during the year ended 31st December 2004.

Name	Period of Appointment
D. Schutz	1.1.04 to 31.12.04
G. Walker	1.1.04 to 31.12.04
J. Evans	1.1.04 to 31.12.04



Signed: .....
David Schutz, Secretary

Dated: 23rd March 2005

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 2004

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 2004. 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 2004

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 Schedule 1B (The Registration and Accountability of Organisations Schedule) of the Workplace Relations (Registration and Accountability of Organisations) Regulation 2003 and the reporting and guidelines of the Industrial Registrar determined under Section 255 of the RAO Schedule. 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 2004.
 - (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: 21st March 2005

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 2004

	2004	2003
INCOME		
Union Dues	83,059	75,261
Special Levies - AMCOR Litigation Fund	-	7,040
Interest Received	485	513
Recoveries - Legal Disbursements	1,608	2,300
TOTAL INCOME	85,152	85,114
EXPENDITURE		
Accountancy & Audit Fees	1,750	1,500
Bank Charges	12	30
Capitation Fees - Federal Office	47,759	43,914
Catering	728	727
Christmas Dinner	2,135	2,402
Donations and Sponsorship	500	1,134
Executive Expenses - Travelling, Accommodation & Car Hire	8,250	6,550
Executive Expenses - Loss of Wages	3,106	3,768
Federal Office Mortality Fund	2,076	1,909
Hire of Hall	-	100
Honoraria	5,000	5,000
Insurance	231	217
Legal Costs and Disbursements	1,053	5,400
Legal Costs - AMCOR Demerger	15,211	14,447
Postage, Stationery & Advertising	-	54
Purchases T Shirts	327	-
Telephone - Reimbursements	2,918	2,744
TOTAL EXPENDITURE	91,056	89,896
EXCESS EXPENDITURE OVER INCOME		
Transferred to Accumulated Funds	(\$5,904)	(\$4,782)

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 2004

	2004	2003
ACCUMULATED FUNDS		
Balance at Beginning of Year	74,750	79,532
Less: Excess Expenditure over Income	(5,904)	(4,782)
TOTAL ACCUMULATED FUNDS	\$68,846	\$74,750
Represented by:		
CURRENT ASSETS		
General Account - S'haven Paper		
Mill E'ees Credit Union Ltd	14,503	9,993
Savings Account - S'haven Paper		
Mill E'ees Credit Union Ltd	51,342	50,960
AMCOR Levy Fund - S'haven Paper		
Mill E'ees Credit Union Ltd	2	11,970
Net GST Receivable	2,999	1,827
	68,846	74,750
NET ASSETS	\$68,846	\$74,750

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 2004

	2004	2003
GENERAL ACCOUNT- S'HAVEN PAPER MILL E'EES CREDIT UNION LTD		
INCOME		
Union Dues	83,059	75,261
Interest Received - Credit Union		
General Account	191	145
Recoveries - Legal Disbursements	1,608	2,300
	84,858	77,706
EXPENDITURE		
Accountancy & Audit Fees	1,750	1,500
Capitation Fees - Federal Office	47,759	43,914
Catering	728	727
Christmas Dinner	2,135	2,402
Donations and Sponsorship	500	1,134
Executive Expenses - Travelling, Accommodation & Car Hire	8,250	6,550
Executive Expenses - Loss of Wages	3,106	3,768
Federal Office Mortality Fund	2,076	1,909
Hire of Hall	-	100
Honoraria	5,000	5,000
Insurance	231	217
Legal Costs and Disbursements	1,053	5,400
Postage, Stationery & Advertising	-	54
Purchases T Shirts	327	-
Telephone - Reimbursements	2,918	2,744
	75,833	75,419
EXCESS INCOME OVER EXPENDITURE	\$9,025	\$2,287

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 2004

	2004	2003
<hr/>		
GENERAL ACCOUNT - COMMONWEALTH BANK OF AUSTRALIA		
EXPENDITURE		
Bank Charges	12	30
	<hr/>	<hr/>
	12	30
	<hr/>	<hr/>
EXCESS EXPENDITURE OVER INCOME	\$12	\$30
	<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 2004

	2004	2003
<hr/>		
SAVINGS ACCOUNT- S'HAVEN PAPER MILL E'ES CREDIT UNION LTD		
INCOME		
Interest Received - Credit Union Savings Account	256	269
	<hr/>	<hr/>
EXCESS INCOME OVER EXPENDITURE	\$256	\$269
	<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 2004

2004

2003

EXCESS BONUS FUND- S'HAVEN PAPER
MILL E'EES CREDIT UNION LTD

EXCESS INCOME OVER EXPENDITURE

-	-
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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 2004

	2004	2003
<hr/>		
LITIGATION ACCOUNT--S'HAVEN PAPER MILL E'EES CREDIT UNION LTD		
INCOME		
Special Levies - AMCOR Litigation Fund	-	7,040
Interest Received - Levy Fund	38	99
	<hr/>	<hr/>
	38	7,139
EXPENDITURE		
Legal Costs - AMCOR Demerger	15,211	14,447
	<hr/>	<hr/>
	15,211	14,447
EXCESS EXPENDITURE OVER INCOME	<hr/>	<hr/>
	(\$15,173)	(\$7,308)



CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION



Pulp & Paper
Workers' Branch
1st FLOOR
500 SWANSTON STREET
CARLTON SOUTH
VICTORIA 3063
PH: (03) 9349 2488
FAX: (03) 9349 2590

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

Date

Registrar
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2001

Dear Registrar

CFMEU
FORESTRY & FURNISHING PRODUCTS DIVISION
PULP & PAPER WORKERS' BRANCH
Nowra Sub-Branch

I am writing to lodge the financial reports of the Nowra Sub-Branch of the Pulp & Paper Workers' Branch of the CFMEU for the year ended 31st December 2004.

The Financial Report is enclosed. The following documents are attached:

- General Purpose Financial Report
- Operating Report
- Committee of Management Statement
- Concise Financial Report
- Auditor's Report
- Secretary's Certificate

I trust that the Financial Report meets the requirements of the Workplace Relations Act. If further information or discussion is required, please contact me.

Yours sincerely

David Schutz
Secretary



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

FINANCIAL REPORTS
FOR THE YEAR ENDED
31ST DECEMBER 2004

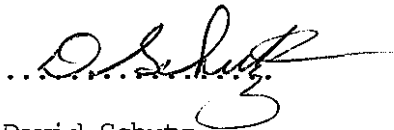


CONSTRUCTION FORESTRY MINING AND ENERGY UNION
FORESTS AND FOREST PRODUCTS DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH - NOWRA SUB BRANCH

CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER
FOR THE YEAR ENDED 31ST DECEMBER 2004

I, David Schutz, being the accounting officer of the No.7 Pulp and Paper Workers' Branch (Nowra 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 9-6-05 ;and
- that the full report was presented to a general meeting of members/meeting of the committee of management of the reporting unit on 30-6-05; in accordance with section 266 of the RAO Schedule.



David Schutz
Nowra Sub Branch Secretary

Date: 30-6-05

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

COMMITTEE OF MANAGEMENT STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2004

7TH JUNE 2005

On the Committee of Management of No.7 Pulp and Paper Workers' Branch (Nowra Sub Branch) passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31st December 2004.

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

- (a) the financial statements and notes have been prepared on a cash basis and 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) 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
 - (v) no orders have been made by the Committee under section 273 of the RAO Schedule during the period.

For Committee of Management: David Schutz

Title of Office held: Secretary

Signature: ......

Date: ...7-6-05.....

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

**OPERATING REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2004**

This Operating Report covers the activities of the Pulp & Paper Workers' (No.7) Branch (Nowra Sub Branch) of the Forestry & Forest Products Division of the Construction, Forestry, Mining & Energy Union for the year ended 31st December 2004, the result of those activities and the significant changes in nature of those activities during the year.

1. Principal Activities of the Nowra Sub Branch

The principal activities of the Sub Branch over the year were:-

- Implementation of the decisions of the Sub Branch Committee of Management
- Conduct Meetings of Members
- Representation of members in matters involving their employment
- Participation in dispute resolution processes, including referring matters to the Pulp & Paper Workers' Branch Federal Office
- Participation in negotiations for agreements pertaining to members' terms and conditions of employment

2. Nowra Sub Branch Financial Affairs

The net deficit for the year from activities of the Sub Branch amounted to \$5,904.

There were no significant changes to the financial affairs during the year.

3. Right of Members to Resign

All members of the union have the right to resign from the union in accordance with the Union Rules (and Section 174 of the Workplace Relations Act) by providing written notice addressed and delivered to the Secretary of the Sub-Branch, including via email.

4. Superannuation Trustees

No officer or member is a Trustee of any superannuation entity or a director of any company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme.

5. Membership of the Sub Branch

At 31st December 2004, the membership of the Sub Branch was 180.

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

OPERATING REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2004

6. **Committee of Management**

The following persons were members of the Sub Branch Committee of Management during the year ended 31st December 2004.

Name	Period of Appointment
D. Schutz	1.1.04 to 31.12.04
G. Walker	1.1.04 to 31.12.04
J. Evans	1.1.04 to 31.12.04
C. Bagnall	1.1.04 to 31.12.04
G. Chittick	1.1.04 to 31.12.04
R. Johnson	1.1.04 to 31.12.04
M. Richardson	1.1.04 to 31.12.04
L. Dellow	1.1.04 to 30.9.04
T. Evans	1.1.04 to 31.12.04

Signed:



David Schutz, Secretary

Dated: 9th June 2005

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 2004

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 2004. 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 2004

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 Schedule 1B (The Registration and Accountability of Organisations Schedule) of the Workplace Relations (Registration and Accountability of Organisations) Regulation 2003 and the reporting and guidelines of the Industrial Registrar determined under Section 255 of the RAO Schedule. 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 2004.
 - (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



.....
Registered Under Section 1278
of the Corporations Law

Dated: 9th June 2005

**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 2004**

	2004	2003
INCOME		
Union Dues	83,059	75,261
Special Levies - AMCOR Litigation Fund	-	7,040
Interest Received	485	513
Recoveries - Legal Disbursements	1,608	2,300
TOTAL INCOME	85,152	85,114
EXPENDITURE		
Accountancy & Audit Fees	1,750	1,500
Bank Charges	12	30
Capitation Fees - Federal Office	47,759	43,914
Catering	728	727
Christmas Dinner	2,135	2,402
Donations and Sponsorship	500	1,134
Executive Expenses - Travelling, Accommodation & Car Hire	8,250	6,550
Executive Expenses - Loss of Wages	3,106	3,768
Federal Office Mortality Fund	2,076	1,909
Hire of Hall	-	100
Honoraria	5,000	5,000
Insurance	231	217
Legal Costs and Disbursements	1,053	5,400
Legal Costs - AMCOR Demerger	15,211	14,447
Postage, Stationery & Advertising	-	54
Purchases T Shirts	327	-
Telephone - Reimbursements	2,918	2,744
TOTAL EXPENDITURE	91,056	89,896
EXCESS EXPENDITURE OVER INCOME		
Transferred to Accumulated Funds	(\$5,904)	(\$4,782)

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 2004

	2004	2003
ACCUMULATED FUNDS		
Balance at Beginning of Year	74,750	79,532
Less: Excess Expenditure over Income	(5,904)	(4,782)
TOTAL ACCUMULATED FUNDS	\$68,846	\$74,750
Represented by:		
CURRENT ASSETS		
General Account - S'haven Paper		
Mill E'ees Credit Union Ltd	14,503	9,993
Savings Account - S'haven Paper		
Mill E'ees Credit Union Ltd	51,342	50,960
AMCOR Levy Fund - S'haven Paper		
Mill E'ees Credit Union Ltd	2	11,970
Net GST Receivable	2,999	1,827
	68,846	74,750
NET ASSETS	\$68,846	\$74,750

The accompanying notes form part of these financial statements.

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 2004

	2004	2003
GENERAL ACCOUNT- S'HAVEN PAPER MILL E'EES CREDIT UNION LTD		
INCOME		
Union Dues	83,059	75,261
Interest Received - Credit Union		
General Account	191	145
Recoveries - Legal Disbursements	1,608	2,300
	84,858	77,706
EXPENDITURE		
Accountancy & Audit Fees	1,750	1,500
Capitation Fees - Federal Office	47,759	43,914
Catering	728	727
Christmas Dinner	2,135	2,402
Donations and Sponsorship	500	1,134
Executive Expenses - Travelling, Accommodation & Car Hire	8,250	6,550
Executive Expenses - Loss of Wages	3,106	3,768
Federal Office Mortality Fund	2,076	1,909
Hire of Hall	-	100
Honoraria	5,000	5,000
Insurance	231	217
Legal Costs and Disbursements	1,053	5,400
Postage, Stationery & Advertising	-	54
Purchases T Shirts	327	-
Telephone - Reimbursements	2,918	2,744
	75,833	75,419
EXCESS INCOME OVER EXPENDITURE	\$9,025	\$2,287

The accompanying notes form part of these financial statements.

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 2004

	2004	2003
<hr/>		
GENERAL ACCOUNT - COMMONWEALTH BANK OF AUSTRALIA		
EXPENDITURE		
Bank Charges	12	30
	<hr/>	<hr/>
	12	30
	<hr/>	<hr/>
EXCESS EXPENDITURE OVER INCOME	\$12	\$30
	<hr/>	<hr/>

The accompanying notes form part of these financial statements.

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 2004

	2004	2003
<hr/>		
SAVINGS ACCOUNT- S'HAVEN PAPER MILL E' EES CREDIT UNION LTD		
INCOME		
Interest Received - Credit Union Savings Account	256	269
	<hr/>	<hr/>
EXCESS INCOME OVER EXPENDITURE	\$256	\$269
	<hr/>	<hr/>

The accompanying notes form part of these financial statements.

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 2004

	2004	2003
EXCESS BONUS FUND- S'HAVEN PAPER MILL E'EES CREDIT UNION LTD		
EXCESS INCOME OVER EXPENDITURE	-	-

The accompanying notes form part of these financial statements.

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 2004

	2004	2003
<hr/>		
LITIGATION ACCOUNT-S'HAVEN PAPER MILL E'EEES CREDIT UNION LTD		
INCOME		
Special Levies - AMCOR Litigation Fund	-	7,040
Interest Received - Levy Fund	38	99
	<hr/>	<hr/>
	38	7,139
EXPENDITURE		
Legal Costs - AMCOR Demerger	15,211	14,447
	<hr/>	<hr/>
	15,211	14,447
EXCESS EXPENDITURE OVER INCOME	<hr/>	<hr/>
	(\$15,173)	(\$7,308)

The accompanying notes form part of these financial statements.

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

STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED 31ST DECEMBER 2004

	2004	2003
	\$	\$
Cash Flows from Operating Activities:		
Receipts from Members	83,059	82,301
Interest Received	485	513
Recoveries - Legal Disbursements	1,608	2,300
Payments to Federal Office, Executive Committee & Suppliers	(92,228)	(91,133)
	(7,076)	(6,019)
Net Cash Provided by (Used in) Operating Activities	(7,076)	(6,019)
Net Increase (Decrease) in Cash Held	(7,076)	(6,019)
Cash at Beginning of Financial Year	72,923	78,942
CASH AT END OF FINANCIAL YEAR	65,847	72,923

The accompanying notes form part of these financial statements.

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
AS AT 31ST DECEMBER 2004**

1 STATEMENT OF ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board, and the provisions of the Workplace Relations Act 1996, the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003 and the reporting guidelines of the Industrial Registrar determined under Section 255 of the RAO schedule.

The statements are also prepared on a cash basis from the records of the union. They are based on historical cost and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of these statements:

Cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand and at call deposits with banks or financial institutions, investments in money market instruments maturing within less than two months and net of bank overdrafts.

Comparative Figures

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

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 expense.

Investments

Investments are brought to account at cost. The carrying amount of investments is reviewed annually to ensure it is not in excess of the recoverable amount of the investments. Dividends and interest are brought to account when received.



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 David Schutz
Sub-Branch Secretary
CFMEU FFPD
Pulp & Paper Workers Nowra Sub-Branch
233 Old Southern Road
SOUTH NOWRA NSW 2540

Dear Mr Schutz

Re: Lodgement of Financial Statements and Accounts for the Pulp & Paper Workers' Nowra Sub-Branch for the year ending 31 December 2004 (FR2004/692)

I refer to the financial statements and accounts which were lodged in the Registry on 5 May 2005, and the further statements and accounts lodged in the Registry on 7 July 2005.

I would like to draw to your attention some matters which need to be addressed in future financial documents.

Audit Opinion

The auditor's opinion has been expressed in the terms of the former provisions of the Act. Section 257 of the RAO Schedule, which can be viewed on our website at www.airc.gov.au now stipulates the matters on which the auditor is required to express an opinion. Please ensure that your auditor is aware of this requirement for the preparation of future financial documents.

Section 272 Notice

Section 255 of the RAO Schedule, and the Industrial Registrar's Reporting Guidelines require that a notice under 272(5) of the RAO Schedule be included as part of the financial statements.

I have included a copy of the relevant notice to be included in future financial documents.

Committee of Management Statement

This Statement must include a declaration by the Committee as to whether in its opinion

"where the organisation consists of 2 or more reporting units, the financial records of reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units in the organisation".

Keeping of consistent records as far as practicable is now a requirement under s252(2) of the RAO Schedule. In future Statements the Branch should express its opinion on this matter. If it is unable to state that its records have been kept as far as practicable in a consistent manner, it should say why.

Secretary's Certificate

The Secretary's certificate lodged does not specify whether the meeting held on 30 June 2005 was a meeting at which the full report was presented to a general meeting of members or a meeting of the committee of management.

When preparing future Secretary's Certificates please specify which type of meeting was held.

Presentation of Documents to Committee of Management Meeting

I also enclose for your information a copy of a letter from the Deputy Industrial Registrar to the Divisional Secretary Mr Trevor Smith, regarding presentation of financial reports to a Committee of Management meeting, for your information.

Thank you for your attention to these matters. The documents have been filed, and may be viewed on the internet at www.e-airc.gov.au/105nppno/financial.

If you have any queries about the matters raised in this letter please contact me on 02 8374 6618.

Yours sincerely,



Belinda Penna
for Deputy Industrial Registrar

27 July 2005

Section 272(5) Notice

Information to be provided to Member or Registrar

In accordance with the requirements of the Workplace Relations Act 1996, the attention of the members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 272 of the Registration and Accountability of Organisations Schedule (Schedule 1B to the Workplace Relations Act 1996) which reads 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 must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.

(3) A reporting unit must comply with an application made under subsection (1).



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 Trevor Smith
Divisional Secretary
CFMEU - Forestry, Furnishing, Building Products & Manufacturing Division
Level 1, 125 Port Road
HINDMARSH SA 5007

Dear Mr Smith

Financial Return - year ending 31 December 2004 (FR2004/671)

I refer to the copies of the full report of the Division lodged in the Registry on 22 Jun 2005. The documents have been filed.

As foreshadowed in the recent phone discussion with an officer of the Registry, I note that the full report was presented to the Division's committee of management on 10 June 2005. As you know, s266(1) of the RAO Schedule provides that a reporting unit must present the full report to a general meeting of members within the time specified. If the rules of a reporting unit provide for the matters specified in s266(3), the reporting unit may instead, present the report to a meeting of its committee of management.

In assessing whether a reporting unit's rules provide for those matters the Registry has taken the view that the reference to "members" in s266(3) should not be confined only to "financial members" of a reporting unit. I note that sub-rule 40(c) of the Division's rules provides for a petition to call a meeting to consider the full report but requires that those signing the petition be "financial members".

In coming to this view, the Registry has taken into account the absence of any legislative definition of the term "member". We have also considered the general objects of the RAO Schedule in s5 which include encouraging members' participation in the affairs of their organisation and high standards of financial and other forms of accountability by organisations to members.

I note that the alteration which inserted sub-rule 40(c) in the Division's rules was certified in matter R2003/361 on 5 February 2004.

As there is no decision of any Court on this provision and in the circumstances I am prepared to accept that the Division has on this occasion satisfied its financial reporting obligations. The Division should however amend this provision when next considering alterations to its rules.

As other reporting units of the Division lodge their financial returns in the Registry, I will draw their attention to this matter if relevant and provide them with a copy of this letter for their information.

If you have any questions please contact Peter McKerrow or me on (02) 8374 6666.

Yours sincerely

A handwritten signature in cursive script that reads "Barry Jenkins".

Barry Jenkins
Deputy Industrial Registrar

5 July 2005