



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
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Ref: FR2005/578

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

Dear Mr Schutz

Financial Return - year ending 31 December, 2005

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*.

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.

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 GPFR 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: **FR2005/578**.

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 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
25 January 2006

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:

¹RAO 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.

²Only applicable where a concise report is provided to members

³Insert whichever is applicable

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AUSTRALIAN INDUSTRIAL

REGISTRY

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

**FINANCIAL REPORTS
FOR THE YEAR ENDED
31ST DECEMBER 2005**

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 2005

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 ^X6-6-06 ;and
- that the full report was presented to a general meeting of members/meeting of the committee of management of the reporting unit on ; in accordance with section 266 of the RAO Schedule.

X *David Schutz*

David Schutz
Nowra Sub Branch Secretary

Date: 27-6-06

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 2005

X
On 5-6-06 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 2005.

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

**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 2005**

- (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: X 

Date: X 

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
TO THE COMMITTEE OF MANAGEMENT
CONSTRUCTION FORESTRY MINING AND ENERGY UNION
FORESTS AND FOREST PRODUCTS DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH - NOWRA SUB BRANCH
A.B.N. 92 053 158 270**

I declare that, to the best of my knowledge and belief, during the year ended 31st December 2005, there have been:

- i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- ii) no contraventions of any applicable code of professional conduct in relation to the audit.

BOOTH PARTNERS

Certified Practising Accountants

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Partner: Allan Barnes

Nowra

6th June 2006

**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 2005**

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 2005, 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 \$38,729.

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 2005, the membership of the Sub Branch was 165.

**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 2005**

6. Future Years

The likely developments in the operation of the Union and the expected results of those operations in financial years subsequent to the year ended 31st December 2005 are as follows:

The Union will continue to monitor its performance and intends to make improvements consistent with the conservative use of available funds.

7. After Balance Date Events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Union, the results of those operations or the state of affairs of the Union in financial years subsequent to the financial year ended 31st December 2005.

8. Committee of Management

The following persons were members of the Sub Branch Committee of Management during the year ended 31st December 2005.

Name	Period of Appointment
D. Schutz	1.1.05 to 31.12.05
G. Walker	1.1.05 to 31.12.05
J. Evans	1.1.05 to 31.12.05
G. Clark	1.1.05 to 31.12.05
R. Coutts	1.1.05 to 31.12.05
D. McConville	1.1.05 to 31.12.05
P. Serbatoio	1.1.05 to 31.12.05
R. Marshall	1.1.05 to 31.12.05
J. Jenkins	1.1.05 to 31.12.05
M. Cordero	1.1.05 to 31.12.05
S. McConville	1.1.05 to 31.12.05

10. Accounting Standards

As a result of the introduction of International Financial Reporting Standards (IFRS), the Union's financial report has been prepared in accordance with those standards. Refer to the Notes to the Financial Statements for more information.

11. Auditor's Independence Declaration

The auditor's independence declaration for the year ended 31st December 2005 as required under Section 307C of the Corporations Act 2001 is set out on page 4.

Signed: 

David Schutz, Secretary

Dated: ..5.6.06.....

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 2005

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 2005. 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 2005**

INDEPENDENCE

In conducting our audit, we followed applicable independence requirements of Australian professional and ethical pronouncements and the Corporations Act 2001.

In accordance with ASIC Class Order 05/83, we declare to the best of our knowledge and belief that the auditor's independence declaration, set out on page 5 of the financial report, has not been changed as at the date of providing our audit opinion.

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 2005.
 - (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: 6th June 2006

**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 2005**

	2005	2004
INCOME		
Union Dues	76,795	83,059
Interest Received	431	485
Recoveries - Legal Disbursements	2,000	1,608
TOTAL INCOME	<u>79,226</u>	<u>85,152</u>
EXPENDITURE		
Audit & Accountancy Fees - Accounting Standards	1,500	1,000
Audit & Accountancy Fees - Other Services	1,000	750
Bank Charges	12	12
Capitation Fees - Federal Office	44,015	47,759
Catering	704	728
Christmas Dinner	3,190	2,135
Donations and Sponsorship	900	500
Executive Expenses - Travelling, Accommodation & Car Hire	6,695	8,250
Executive Expenses - Loss of Wages	5,338	3,106
Federal Office Mortality Fund	1,914	2,076
Honoraria	4,500	5,000
Insurance	250	231
Legal Costs and Disbursements	4,539	1,053
Legal Costs - AMCOR Demerger	9,409	15,211
Postage, Stationery & Advertising	44	-
Purchases T Shirts	-	327
Special Levy - CFMEU Workers		
Support Fund	30,000	-
Telephone - Reimbursements	3,945	2,918
TOTAL EXPENDITURE	<u>117,955</u>	<u>91,056</u>
EXCESS EXPENDITURE OVER INCOME		
Transferred to Accumulated Funds	<u>(\$38,729)</u>	<u>(\$5,904)</u>

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 2005

	2005	2004
	\$	\$
Cash Flows from Operating Activities:		
Receipts from Members	76,795	83,059
Interest Received	431	485
Recoveries - Legal Disbursements	2,000	1,608
Payments to Federal Office, Executive Committee & Suppliers	(121,007)	(92,228)
Net Cash Provided by (Used in) Operating Activities	<u>(41,781)</u>	<u>(7,076)</u>
Net Increase (Decrease) in Cash Held	(41,781)	(7,076)
Cash at Beginning of Financial Year	65,847	72,923
CASH AT END OF FINANCIAL YEAR	<u><u>24,066</u></u>	<u><u>65,847</u></u>

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**

**BALANCE SHEET
AS AT 31ST DECEMBER 2005**

	2005	2004
ACCUMULATED FUNDS		
Balance at Beginning of Year	68,846	74,750
Less: Excess Expenditure over Income	(38,729)	(5,904)
TOTAL ACCUMULATED FUNDS	\$30,117	\$68,846
Represented by:		
CURRENT ASSETS		
General Account - S'haven Paper		
Mill E'ees Credit Union Ltd	14,470	14,503
Savings Account - S'haven Paper		
Mill E'ees Credit Union Ltd	9,594	51,342
AMCOR Levy Fund - S'haven Paper		
Mill E'ees Credit Union Ltd	2	2
Net GST Receivable	6,051	2,999
	30,117	68,846
NET ASSETS	\$30,117	\$68,846

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 2005**

	2005	2004
GENERAL ACCOUNT- S'HAVEN PAPER MILL E'EES CREDIT UNION LTD		
INCOME		
Union Dues	76,795	83,059
Interest Received - Credit Union General Account	201	191
Recoveries - Legal Disbursements	2,000	1,608
	78,996	84,858
EXPENDITURE		
Audit & Accountancy Fees - Accounting Standards	1,500	1,000
Audit & Accountancy Fees - Other Services	1,000	750
Bank Charges	12	-
Capitation Fees - Federal Office	44,015	47,759
Catering	704	728
Christmas Dinner	3,190	2,135
Donations and Sponsorship	900	500
Executive Expenses - Travelling, Accommodation & Car Hire	6,695	8,250
Executive Expenses - Loss of Wages	5,338	3,106
Federal Office Mortality Fund	1,914	2,076
Honoraria	4,500	5,000
Insurance	250	231
Legal Costs and Disbursements	4,539	1,053
Postage, Stationery & Advertising	44	-
Purchases T Shirts	-	327
Telephone - Reimbursements	3,945	2,918
	78,546	75,833
EXCESS INCOME OVER EXPENDITURE	\$450	\$9,025

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 2005

	2005	2004
<hr/>		
GENERAL ACCOUNT - COMMONWEALTH BANK OF AUSTRALIA		
EXPENDITURE		
Bank Charges	-	12
	<hr/>	<hr/>
	-	12
	<hr/>	<hr/>
EXCESS EXPENDITURE OVER INCOME	-	\$12
	<hr/> <hr/>	<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 2005

	2005	2004
<hr/>		
SAVINGS ACCOUNT- S'HAVEN PAPER MILL E'EES CREDIT UNION LTD		
INCOME		
Interest Received - Credit Union Savings Account	230	256
EXPENDITURE		
Special Levy - CFMEU Workers Support Fund	30,000	-
	<hr/>	<hr/>
	30,000	-
	<hr/>	<hr/>
EXCESS EXPENDITURE OVER INCOME	(\$29,770)	\$256
	<hr/> <hr/>	<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 2005

	2005	2004
EXCESS BONUS FUND- S'HAVEN PAPER MILL E'EES CREDIT UNION LTD	<u> </u>	<u> </u>
EXCESS EXPENDITURE OVER INCOME	<u> </u> <u> </u>	<u> </u> <u> </u>

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 2005

	2005	2004
<hr/>		
LITIGATION ACCOUNT-S'HAVEN PAPER MILL E'EES CREDIT UNION LTD		
INCOME		
Interest Received - Levy Fund	-	38
EXPENDITURE		
Legal Costs - AMCOR Demerger	9,409	15,211
	<hr/>	<hr/>
	9,409	15,211
EXCESS EXPENDITURE OVER INCOME	<hr/> <hr/>	<hr/> <hr/>
	(\$9,409)	(\$15,173)

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 2005**

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:

Basis of Preparation

First-time Adoption of Australian Equivalents to International Financial Reporting Standards

The Union has prepared financial statements in accordance with the Australian equivalents to International Financial Reporting Standards (IFRS) from 1 January 2005. These financial statements are the first financial statements by the Union to be prepared in accordance with Australian Equivalents to IFRS.

A reconciliation of the transition from the previous Australian GAAP to IFRS has been included in Note 2 to this report.

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

**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 2005**

brought to account when received.

**FIRST TIME ADOPTION OF AUSTRALIAN
EQUIVALENTS TO IFRS**

Reconciliation of Equity at Opening Balance Dates

Opening Accumulated Funds under Previous GAAP	68,846	74,750
Adjustment on Introduction to Australian Equivalent to IFRS	-	-
	<u> </u>	<u> </u>
<u>Opening Accumulated Funds</u> <u>under Australian Equivalent to</u> <u>IFRS</u>	<u>68,846</u>	<u>74,750</u>

Reconciliation of Net Deficiency

Net Deficiency under Previous GAAP	38,729	5,904
Adjustment on Introduction to Australian Equivalent to IFRS	-	-
	<u> </u>	<u> </u>
<u>Net Deficiency under</u> <u>Australian Equivalent to IFRS</u>	<u>38,729</u>	<u>5,904</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
Email: sydney@air.gov.au

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

Dear Mr Schutz

Re: Lodgement of Financial Statements and Accounts for the CFMEU FFPD, Pulp & Paper Workers' Nowra Sub-Branch for the year ending 31 December 2005 (FR2005/578)

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry via facsimile on 30 June 2006.

Before the documents can be filed some further information is required.

Secretary's Certificate

The Secretary's Certificate does not appear to have been fully completed. The certificate provides the date that the report has provided to the members, but does not provide the following information:

Whether the full report was presented to:

- a general meeting of members or to a meeting of the committee of management
- The date of that meeting

This information is required before the return can be filed.

The following points are for your reference when preparing future returns.

Committee of Management Statement

The Committee of Management 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.

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.

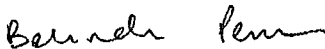
I have included a copy of the relevant notice (page 3 of this letter) to be included in future financial documents.

Corporations Act 2001

There are a number of references to this legislation throughout the financial statements. The relevant legislation is Schedule 1 - Registration and Accountability of Organisations, *Workplace Relations Act 1996*.

If you have any enquiries about any of the matters raised in this letter please contact me on 02 8374 6666.

Yours sincerely,



Belinda Penna
for Deputy Industrial Registrar

4 July 2006

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

Ms M Morley
Administrator
CFMEU FFPD
Pulp & Paper Workers' Branch
1st Floor, 500 Swanston Street
CARLTON SOUTH VIC 3053

Dear Ms Morley

**Re: Outstanding Information Required – Financial Statements and Accounts for the CFMEU
FFPD Pulp & Paper Workers' Nowra Sub-Branch for the year ending 31 December 2005
(FR2005/578)**

I am writing to you regarding the outstanding information required to finalise the financial return for the Nowra Sub-Branch of the Pulp & Paper Workers' Branch for the year ending 31 December 2005.

On 4 July 2006 I wrote to the Sub Branch Secretary/Treasurer Mr David Schutz, and requested that further information be provided regarding the date of the "second meeting" at which the documents were finally accepted by the branch, and whether that meeting was a general meeting of members or a meeting of the sub branch committee of management. (A copy of the letter is attached)

On 19 October 2006 I sent an email to you requesting that you assist in having the matter finalised. You responded that you would follow the matter up.

On 19 January 2007 I spoke to you and you advised you would follow the matter up.

To date, no further information has been received.

This information is now substantially overdue. Please advise me in writing by Tuesday 10 April 2007 when this information is likely to be lodged in the Registry.

Yours sincerely,

A handwritten signature in cursive script that reads 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

26 March 2007



Australian Government
Australian Industrial Registry

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

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

COPY

Dear Mr Schutz

Re: Lodgement of Financial Statements and Accounts for the CFMEU FFPD, Pulp & Paper Workers' Nowra Sub-Branch for the year ending 31 December 2005 (FR2005/578)

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry via facsimile on 30 June 2006.

Before the documents can be filed some further information is required.

Secretary's Certificate

The Secretary's Certificate does not appear to have been fully completed. The certificate provides the date that the report has provided to the members, but does not provide the following information:

Whether the full report was presented to:

- a general meeting of members or to a meeting of the committee of management
- The date of that meeting

This information is required before the return can be filed.

The following points are for your reference when preparing future returns.

Committee of Management Statement

The Committee of Management 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.

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.

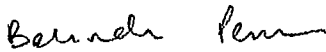
I have included a copy of the relevant notice (page 3 of this letter) to be included in future financial documents.

Corporations Act 2001

There are a number of references to this legislation throughout the financial statements. The relevant legislation is Schedule 1 - Registration and Accountability of Organisations, *Workplace Relations Act 1996*.

If you have any enquiries about any of the matters raised in this letter please contact me on 02 8374 6666.

Yours sincerely,



Belinda Penna
for Deputy Industrial Registrar

4 July 2006

COPY

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).

PENNA, Belinda

From: Mel Morley [mel.morley@cfmeuppw.org]
Sent: Thursday, 19 October 2006 5:00 PM
To: 'PENNA, Belinda'
Subject: RE: Financial Documents for the Pulp & Paper Workers' Nowra Sub-Branch for the year ending 31 December 2005

Hi Belinda

Thanks for your email.

I am at home today, but will make some progress on this tomorrow (Friday), and keep you informed.

Please don't hesitate to contact me if you have any queries.

Regards

Mel

Mel Morley
Administrator

CFMEU FFPD Division
PO Box 415
Carlton South VIC 3053

Phone: 03 9349 2488
Fax: 03 9349 2580

-----Original Message-----

From: PENNA, Belinda [mailto:belinda.penna@air.gov.au]
Sent: Thursday, 19 October 2006 4:40 PM
To: 'mel.morley@cfmeuppw.org'
Subject: Financial Documents for the Pulp & Paper Workers' Nowra Sub-Branch for the year ending 31 December 2005

Dear Ms Morley,

Please find attached a pdf version of a letter sent to Mr David Schutz, Nowra Sub-Branch Secretary on 4 Jul 2006.

<<PPW Nowra 040706.pdf>>

I have also attached a pdf of the deficient Secretary's Certificate referred to in the letter, for your information.

<<Secretary Certificate.pdf>>

The Registry still needs to know (following the provision of the documents to the members) whether the meeting held was a general meeting of members or a meeting of the Sub-Branch Committee of Management, and on what date the meeting occurred.

Please note that, if it was a general meeting of members, the members were required to have had 21 days to study the documents before the meeting, so it may be possible that the meeting had not yet been held at the time the certificate was signed?

PENNA, Belinda

From: PENNA, Belinda
Sent: Thursday, 19 October 2006 4:40 PM
To: 'mel.morley@cfmeuppw.org'
Subject: Financial Documents for the Pulp & Paper Workers' Nowra Sub-Branch for the year ending 31 December 2005

Attachments: PPW Nowra 040706.pdf; Secretary Certificate.pdf

COPY

Dear Ms Morley,

Please find attached a pdf version of a letter sent to Mr David Schutz, Nowra Sub-Branch Secretary on 4 Jul 2006.



PPW Nowra
040706.pdf (65 KB)

I have also attached a pdf of the deficient Secretary's Certificate referred to in the letter, for your information.



Secretary
Certificate.pdf (23 ..

The Registry still needs to know (following the provision of the documents to the members) whether the meeting held was a general meeting of members or a meeting of the Sub-Branch Committee of Management, and on what date the meeting occurred.

Please note that, if it was a general meeting of members, the members were required to have had 21 days to study the documents before the meeting, so it may be possible that the meeting had not yet been held at the time the certificate was signed?

I was wondering if you are able to assist the Registry if getting this outstanding matter finalised? If you would like to discuss the matter please call be on the number below, however, note that I will not be in the office on Friday 20th October 2006.

Belinda Penna
NSW Registry Team
Australian Industrial Registry

ph: 02 8374 6618
email: belinda.penna@air.gov.au



Australian Government

Australian Industrial Registry

File Note

Contact Officer: Belinda Penna
Telephone No: 02 8374 6618
Facsimile No: 02 9380 6990
Reference: FR2005/578

CFMEU FFPD Pulp & Paper Workers' Nowra Sub Branch – year ending 31 December 2005

I rang Mel Morley again today. She did receive my letter of 26 March 2007, but did not receive my telephone message from 10 May 2007 to follow up the letter.

She has not yet received a response from the Nowra Sub-Branch, but stated she will get in touch with them again and try to get back to me this week with an indication of when the outstanding information will be received.

Belinda Penna
4 June 2007

PENNA, Belinda

From: sydney@air.gov.au
Sent: Monday, 9 July 2007 9:50 AM
To: PENNA, Belinda
Subject: FW: ATTENTION Belinda Penna - Re: FR2005/578

Melissa Rees
Sydney Registry
Ext 2505

From: Tim Woods [mailto:t.woods@cfmeuppw.org]
Sent: Sunday, 8 July 2007 8:39 PM
To: sydney@air.gov.au
Subject: ATTENTION Belinda Penna - Re: FR2005/578

Dear Belinda

In conducting a review of some matters, I came across correspondence from you dated 26th March 2007 regarding the above return which contains your noted technical deficiency. I was unable to find a response from the CFMEU to the AiR. Could you please advise me if we have responded.

In the event that as I anticipate, we have not responded, I will obtain an answer and respond to you within 5 working days.

I trust this is acceptable and look forward to your response. If we need to discuss this, please contact me on 0419 352 869.

Yours sincerely



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

PENNA, Belinda

From: Tim Woods [t.woods@cfmeuppw.org]
Sent: Wednesday, 11 July 2007 10:14 AM
To: PENNA, Belinda
Subject: CFMEU PPW Branch - Nowra Sub-Branch
Attachments: img-711094439.pdf

Belinda

I trust that the attached is exactly what is required.

David was the Secretary in 2005 but has subsequently retired.

The alternative is for Garry Walker – the current Secretary to provide the certificate and if required, that will be organised.

Many thanks for your patience and support.

Regards

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

Certificate of Secretary or other Authorised Officer
S268 of Schedule 1B Workplace Relations Act 1996

I, David Schutz, being the Secretary of the 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 06/06/06; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 27/06/06 in accordance with section 266 of the RAO Schedule.

Signature:



Date:

10-7-07



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 T Woods
Secretary
CFMEU FFPD
Pulp & Paper Workers' Branch
1st Floor, 500 Swanston Street
CARLTON SOUTH VIC 3053

Dear Mr Woods

**Re: Financial Statements and Accounts for the CFMEU FFPD Pulp & Paper Workers' Nowra
Sub-Branch for the year ending 31 December 2005 (FR2005/578)**

I refer to your emailed correspondence dated 11 July 2007, and the attached Secretary's Certificate signed by the (former) Nowra Sub Branch Secretary/Treasurer Mr David Schutz.

Following the receipt of this information the financial statements and accounts for the Nowra Sub-Branch for the financial year ending 31 December 2005 have now been filed.

Thank you for your assistance in the matter.

Yours sincerely,

A handwritten signature in cursive script that reads 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

11 July 2007