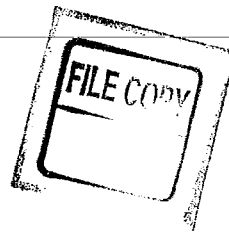




FAIR WORK
AUSTRALIA

30 June 2010

Mr Barry Disken
Financial Controller
Pulp and Paper Workers' Branch Nowra Sub-Branch
Construction, Forestry, Mining and Energy Union
148-152 Miller Street
WEST MELBOURNE VIC 3003



Dear Mr Disken

Re: Lodgment of Financial Accounts and Statements – Pulp and Paper Workers' Union, Nowra Sub-Branch – for year ending 31 December 2007 (FR2007/549)

Thank you for lodging the above financial statements and accounts, which were received by Fair Work Australia on 25 June 2010.

The documents have been filed but I draw your attention to the following omissions in the documents.

There was no Statement of Changes in Equity included in the documents lodged as required by Australian Accounting Standard AASB 101. The 2008 report should include this statement. This omission should be brought to the attention of your auditor.

The Notes did not include the notice required by s272(5) of the *Fair Work (Registered Organisations) Act 2009*.

Yours sincerely

Stephen Kellett

Statutory Services Branch



CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION

FORESTRY &
FURNISHING
PRODUCTS
DIVISION

24 June 2010

Mr S Kellett
Statutory Services Branch
Fair Work Australia
Terrance House
80 William Street
EAST Sydney NSW 2001



Dear Stephen

Re: Pulp and Paper Workers' Branch Nowra Sub Branch

Please find enclosed the signed Financial Statements for the year ended 31 December 2007 and Certificate of Prescribed Officer for the Pulp and Paper Workers' Branch Nowra Sub Branch.

Yours sincerely

B. Disken

Barry Disken
Financial Controller

FR2007/549.

National Office
ABN 34 183 611 895

148 - 152 Miller Street
WEST MELBOURNE
VICTORIA 3003

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

Freecall: 1800 060 556

Email: admin@cfmeuffpd.org

**CERTIFICATE BY SECRETARY OR PRESCRIBED
DESIGNATED OFFICER**

S268 Fair Work (Registered Organisations) Act 2009

I, Alex Millar prescribed designated officer, certify that the enclosed documents lodged, consisting of the general purpose financial report of the Construction, Forestry, Mining & Energy Union Pulp and Paper Workers' Branch Nowra Sub Branch for the year ended 31 December 2007.

- are copies of the documents provided to members from 21 April 2010.
- were subsequently presented to a meeting in accordance with section 266, being a meeting of committee of management held on 26 May 2010.



Branch Secretary
Construction, Forestry, Mining and Energy Union
Pulp and Paper Workers' Branch

Date 23 June 2010

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

**FINANCIAL REPORTS
FOR THE YEAR ENDED
31ST DECEMBER 2007**

**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 2007**

On *22nd May 2008* 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 2007.

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

-
- (a) the financial statements and notes have been prepared on an accruals 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 2007

- (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: Jack Evans

Title of Office held: Secretary

Signature: *Jack Evans*

Date: *16-6-2008*

**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 2007**

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 2007, 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 \$20,334.

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 2007, the membership of the Sub Branch was 85.

**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 2007**

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 2007 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 2007.


8. Committee of Management

The following persons were members of the Sub Branch Committee of Management during the year ended 31st December 2007.

Name	Period of Appointment
G. Walker	1.1.07 to 04.12.07
J. Evans	1.1.07 to 31.12.07
C. Mitchell	1.1.07 to 22.06.07
R. Coutts	1.1.07 to 31.12.07
D. McConville	1.1.07 to 31.12.07
P. Ryan	1.1.07 to 31.12.07
R. Marshall	1.1.07 to 31.12.07
G. Stevens	1.1.07 to 31.12.07
M. Cordero	1.1.07 to 31.12.07
V. Ducret	1.1.07 to 31.12.07

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.

Signed: 

Jack Evans, Secretary

Dated: 16-6-2008

**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 2007**

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 2007. 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 Auditing 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**

**INCOME STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2007**

	2007	2006
INCOME		
Union Dues	39,904	50,106
Interest Received	213	194
Recoveries - Legal		
Disbursements		1,900
	40,117	52,200
TOTAL INCOME		
 EXPENDITURE		
Audit & Accountancy Fees - Accounting Standards	1,400	1,200
Audit & Accountancy Fees - Other Services	1,200	1,000
Bank Charges	10	11
Capitation Fees - Federal Office	23,942	27,087
Christmas Dinner	1,500	1,119
Executive Expenses - Travelling, Accommodation & Car Hire	6,686	12,578
Executive Expenses - Loss of Wages	12,191	4,103
Honoraria	5,000	4,500
Insurance	-	257
Legal Costs and Disbursements	1,076	4,264
Postage, Stationery & Advertising	-	220
Special Levy - Pulp & Paper Workers' Support Fund	4,244	4,237
Telephone - Reimbursements	3,202	3,705
	60,451	64,281
TOTAL EXPENDITURE		
EXCESS EXPENDITURE OVER INCOME Transferred to Accumulated Funds	(\$20,334)	(\$12,081)

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

CASH FLOW STATEMENT
 FOR THE YEAR ENDED 31ST DECEMBER 2007

	2007	2006
	\$	\$
Cash Flows from Operating Activities:		
Receipts from Members	39,904	50,106
Interest Received	214	194
Payments to Federal Office, Executive Committee & Suppliers	(43,324)	(40,197)
Net Cash Provided by (Used in) Operating Activities	(3,206)	10,103
Net Increase (Decrease) in Cash Held	(3,206)	10,103
Cash at Beginning of Financial Year	34,169	24,066
CASH AT END OF FINANCIAL YEAR	30,963	34,169

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 2007**

	2007	2006
ACCUMULATED FUNDS		
Balance at Beginning of Year	18,036	30,117
Less: Excess Expenditure over Income	(20,334)	(12,081)
TOTAL ACCUMULATED FUNDS	<u><u>(\$2,298)</u></u>	<u><u>\$18,036</u></u>
Represented by:		
CURRENT ASSETS		
General Account - Shoalhaven Community Credit Union	25,501	19,350
Savings Account - Shoalhaven Community Credit Union	5,462	14,817
AMCOR Levy Fund - S'haven Paper Mill E'ees Credit Union Ltd	-	2
Net GST Receivable	2,278	1,297
	<u><u>33,241</u></u>	<u><u>35,466</u></u>
Less:		
CURRENT LIABILITIES		
Creditor - CFMEU Federal Office	35,539	17,430
	<u><u>35,539</u></u>	<u><u>17,430</u></u>
EXCESS OF LIABILITIES OVER ASSETS	<u><u>\$2,298</u></u>	<u><u>(\$18,036)</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**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
AS AT 31ST DECEMBER 2007**

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. In accordance with the provisions of the Workplace Relations Act 1996 the accounting records for membership subscriptions have been kept on a cash basis,

whilst the accompanying financial statements have been prepared on an accruals 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

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.

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

**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 2007**

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.

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 2007

I, Jack Evans, 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 ;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.


.....
Jack Evans
Nowra Sub Branch Secretary

Date: 16-6-2008
.....



CONSTRUCTION
FORESTRY
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FORESTRY &
FURNISHING
PRODUCTS
DIVISION

National Office
ABN 91 691 430 210

148 - 152 Miller Street
WEST MELBOURNE
VICTORIA 3003

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

Freecall: 1800 060 556

Email: admin@cfmeuffpd.org

23rd December 2009
Stephen Kellett
Statutory Services Branch
AIR
L 8, Terrace Towers
80 Williams St
East Sydney
NSW 2011
By email: stephen.kellett@airc.gov.au

Dear Stephen,

Lodgement of Financial Statements & Accounts for the years ended 31 December 2007 and 31 December 2008, FFPD Division & Branches & Sub Branches; Fair Work (Registered Organisations) Act 2009

As you are aware these reports have been delayed because of the major organisational restructure we have undertaken. We are still finalising the reports but here is an update on progress.

2007

In relation to the following entities:

- FFPD National Office; FFPD Branches of NSW, Vic Forestry, Sth Australian, Tasmanian, Western Australian and PPW; PPW Sub Branches of Maryvale, Melbourne, Millicent, Nowra, Sydney, Burnie, Boyer, Wesley Vale and Tasmania

These reports are well advanced and we expect to be able to lodge them in March 2010.

2008

In relation to the following entities:

- FFPD National Office; FFPD Branches of NSW, Vic Forestry, Sth Australian, Tasmanian, Western Australian and PPW; PPW Sub Branches of Maryvale, Melbourne, Millicent, Nowra and Sydney.

We expect to be able to lodge these reports in June 2010.

We will keep you informed of our progress.

In the meantime please contact me if you need further information or wish to discuss this matter.

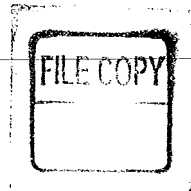
Sincerely

Jane Calvert
CFMEU FFPD
National President
(03) 9274 9200
email jcalvert@cfmeuffpd.org



Fair Work Australia

Mr Michael O'Connor
National Secretary, FFPD Division
Construction, Forestry, Mining and Energy Union
148-152 Miller Street
WEST MELBOURNE VIC 3003



Dear Mr O'Connor,

**Lodgment of outstanding Financial Statements and Accounts – FFPD Division and
Branches - Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule) –
for years ended 31 December 2007 and 31 December 2008**

I write to seek your formal advice in relation to the outstanding financial returns for the above years.

I understand from a conversation on the telephone in May with Mr Barry Disken that extended delays in lodgment were resulting from the Division's auditors' requirements for their preparation.

I would greatly appreciate it if I could be advised in writing of the circumstances affecting the preparation of the reports and broadly when you anticipate being in a position to lodge them.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

7 July 2009



Australian Government
Australian Industrial Registry

28 May 2009

Mr Barry Disken
Financial Controller, FFPD Division
Construction, Forestry, Mining and Energy Union
PO Box 661
CARLTON SOUTH VIC 3053



Dear Barry,

**Lodgment of outstanding Financial Statements and Accounts for years ended 31 December 2007
and 31 December 2008 – FFPD Division and Branches - Schedule 1 of the Workplace Relations
Act 1996 (RAO Schedule)**

Further to our discussion by telephone today, I write to seek your formal advice on the status of the outstanding financial returns for the above years. If you could set out the circumstances affecting the preparation of the reports and broadly when you anticipate being in a position to lodge them, that would be greatly appreciated.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Stephen Kellett'.

Stephen Kellett
Statutory Services Branch

cc. Michael O'Connor
National Secretary
CFMEU FFPD



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

ABN 91 691 430 210

Belinda Penna
Australian Industrial Registry

By fax to : (02) 9380 6990

11th November 2008

Dear Belinda,

**Re: Construction Forestry Mining & Energy Union – FFPD Divisional
Office and Branches for year ending 31 December 2006 & 2007**

Thank you for your correspondence of the 21st October 2008 regarding the above matter.

We have previously informed the AIR of the reason for the delay in lodgement and we appreciate your ongoing patience. The Divisional restructure we have undertaken will ensure that these delays are not repeated in future.

In relation to the remaining outstanding 2006 GPFR I can report the following lodgement schedule:

- Melbourne Sub Branch has been lodged;
- Tasmanian Branch & Vic. Forestry Branch by the 14th November 2008;
- National Office by the 12th December 2008.

In relation to the outstanding 2007 GPFR I can report the following lodgement timetable:

- Nowra PPW Sub Branch by the 12th December 2008;
- Maryvale PPW Sub Branch by the 12th December 2008;
- NSW, Vic Forestry, Sth Australian, Tasmanian, Western Australian, PPW Branches and PPW Sub Branches of Melbourne, Millicent, Sydney and Tasmania & Divisional reports by the end of the 2008 calendar year, although if we run out of time for the requisite meetings, these reports may not be lodged until early 2009.

We will update you on progress on the 14th December 2008.

Please contact Jane Calvert, Divisional President, CFMEU FFPD on (03) 92749200 or jcalvert@cfmeuforestry.org if you need to discuss this further.

Regards

Michael O'Connor
National Secretary
CFMEU FFPD

c/c A. Millar & PPW Sub Branch Secretaries, D. Kirner, S. McLean, J. Calvert, C. Smith, B. Disken



CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION

FORESTRY &
FURNISHING
PRODUCTS
DIVISION

Mr Steve Teece
Australian Industrial Registry
By email to: Steve.teece@air.gov.au

cc: Mr Barry Jenkins
By fax to : 9655 0401

1st August 2008

Dear Mr Teece,

**Re: Construction Forestry Mining & Energy Union – FFPD Forestry
Furnishing Building Products & Manufacturing Division
Outstanding Financial Documents – Workplace Relations Act 1996**

Thank you for the recent correspondence to all CFMEU FFPD reporting entities in regard to various outstanding 2007 financial statements.

As discussed with Barry Jenkins, the CFMEU FFPD is undertaking a restructure of the Division to reduce the number of reporting entities from fourteen down to two. The small size of most of our current reporting units has caused considerable administrative difficulty for the reporting units in complying in a timely manner. Since late 2007 the Divisional Office have been largely carrying out the work to enable these requirements to be met, which has meant we can ensure compliance but with some delay.

In relation to the remaining outstanding 2006 GPFR I can report the following lodgement schedule:

- Melbourne Sub Branch, Tasmanian Branch & Vic. Forestry Branch by the 8th August; and
- the Divisional report by the end of September 2008.

In relation to the outstanding 2007 GPFR I can report the following lodgement timetable:

- the Nowra PPW Sub Branch by the end of August;
- the Maryvale PPW Sub Branch by the end of September; and
- the NSW, Vic Forestry, Sth Australian, Tasmanian, Western Australian, PPW Branches and PPW Sub Branches of Melbourne, Millicent, Sydney and Tasmania & Divisional reports by the end of November.

We will update you on progress at the end of September 2008.

Please contact Jane Calvert, Divisional President, CFMEU FFPD on (03) 92749200 or jcalvert@cfmeuforestry.org if you need to discuss this further.

Regards

Michael O'Connor
*National Secretary
CFMEU Forestry & Furnishing Products Division*

cc: A. Millar, D. Kirner, S. McLean, J. Calvert, C. Smith, B. Disken

National Office
148 – 152 Miller Street
WEST MELBOURNE
VICTORIA 3003

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Email: info@cfmeuforestry.org

A8N 91 691 430 210



Australian Government
Australian Industrial Registry

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

Ref: FR2007/549-[105N-PPNO]

Mr Garry Walker
The Secretary
CFMEU - FFPD - Nowra Sub-Branch of Pulp
and Paper Workers Branch (No. 7 Branch)
3 Boultonwood Avenue
NOWRA NSW 2541

Dear Mr Walker

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

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

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 31 December, 2007.

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

- the general purpose financial report (which includes the Committee of Management Statement);
- the auditor's report; and
- the operating report.

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

Section 268 of the RAO Schedule¹ requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **16 July, 2008.**

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

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

In the absence of lodgement of a copy of the full report, I request you state in writing by **12 August, 2008:**

- whether a Committee of Management Statement and an Operating Report have been prepared;
- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report;
- whether the full report has been provided to members, and if so, when;

¹ Schedule 1 of the Workplace Relations Act 1996

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

The full report when lodged must be accompanied by a Designated Officer's Certificate certifying that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

You can access the Commission's website where a new site has been created dealing with:

- RAO Fact sheets - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.
- Financial Reporting Sample Documents – Sample Committee of Management's Statement, Designated Officer's Certificate and checklists for illustrative purposes.
- Registrar's Reporting Guidelines - The GPFR 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 Schedule and RAO Regulations

These documents can be accessed at: <http://www.airc.gov.au/registered/FR/information.htm>.

The Registry strongly encourages your organisation to lodge documents electronically by either:

- Sending an email with the documents attached to: orgs@air.gov.au
- Sending the documents by fax to: (03) 9655 0410

If you wish to discuss this letter, please contact me on (02) 8374 6507. In reply please quote: **FR2007/549**.

Yours sincerely



Steve Teece

E-mail: steve.teece@air.gov.au

24 July 2008



Australian Government
Australian Industrial Registry

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

Ref: FR2007/549-[105N-PPNO]

Mr Garry Walker
Sub-Branch Secretary
CFMEU FFPD
Pulp & Paper Workers' Nowra Sub-Branch
C/- 3 Boulwood Avenue
NOWRA NSW 2541

Dear Mr Walker

Financial Return - year ending 31 December, 2007

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

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

Information on AIRC Website

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

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

Reporting Unit

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

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

Industrial Registrar's Guidelines

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

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

Timeline Planner and Checklist

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

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

Three Reports

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

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar's Reporting Guidelines. The GPFR consists of:

(a) Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

(b) Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255 including disclosures related to any recovery of wages activity ; and

(c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

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

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

First Meeting (Committee of Management)

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

The Auditor

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

Informing Your Members

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

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

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

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

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

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

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

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

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

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

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

Lodge full report within 14 days of meeting

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

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

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

Complying with time limits

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

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

Extensions of Time

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

Contact the Registry

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

Yours sincerely



For Deputy Industrial Registrar...
22 January 2008

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?	
	Does the statement contain declarations relating to any recovery of wages activity?	
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.

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

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

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

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

Title of Office held:

Signature:

Date:

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

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

Certificate of Secretary or other Authorised 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