



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/817-[105N-PPSY]

Mr Phillip W Illidge
Secretary-Treasurer
Pulp & Paper Workers Sydney Sub-Branch
FFPD
Construction, Forestry, Mining and Energy Union
5C / 17-25 William Street
BOTANY NSW 2019

Dear Mr Illidge

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

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

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

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

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

Yours sincerely

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

C.F.M.E.U.

CONSTRUCTION

FORESTRY

MINING

ENERGY

UNION

**FORESTRY AND FOREST
PRODUCTS DIVISION**

NO. 7 BRANCH
Pulp & Paper Workers' Branch
1st Floor, 500 Swanston St
Carlton South, Victoria 3053
Ph: (03) 9349 2488
Fax: (03) 9349 2580

SYDNEY SUB-BRANCH

Secretary: Philip Illidge

5C 17-25 William Street
BOTANY 2019
Ph: (02) 9695 1495 (H)
(02) 9695 3459 (W)
Fax: (02) 9695 3499

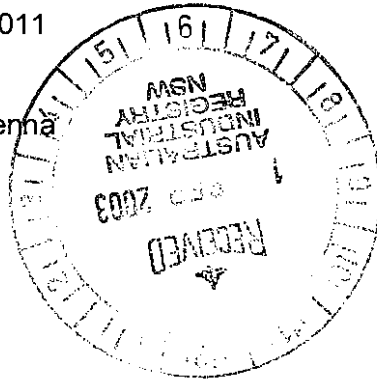
15th September 2003

Australian Industrial Relations Commission
Level 8
Terrace Towers
80 William Street
East Sydney NSW 2011

Attention: Belinda Penna

Dear Belinda,

Re C.F.M.E.U



The Forestry and Forest, Building Products Manufacturing Division, Pulp & Paper Workers' Branch, Sydney Sub – Branch Financial Statements.

Please find enclosed the Financial Statements for the period 1st January, 2003 to 31st December 2002.

Yours faithfully,

Philip Illidge
Secretary / Treasurer

CONSTRUCTION FORESTRY MINING AND ENERGY UNION

THE FORESTRY AND FOREST, BUILDING PRODUCTS
MANUFACTURING DIVISION

No.7 PULP AND PAPER WORKERS' BRANCH
SYDNEY SUB-BRANCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 DECEMBER 2002

**CONSTRUCTION FORESTRY MINING AND
ENERGY UNION
THE FORESTRY AND FOREST, BUILDING
PRODUCTS
MANUFACTURING DIVISION
NO. 7 PULP AND PAPER WORKERS; BRANCH
SYDNEY SUB BRANCH
CERTIFICATE**

I certify that the attached Final Statements for year ended 31 December 2002 are the Financial Statements presented to a General Meeting of members held on 29th August 2003.

The Financial Statements comprise:

Accounting Officer's Certificate
Committee of Management's Certificate
Statement of Assets and Liabilities
Statement of Receipts and Payments
Notes to and forming part of the accounts
Information to members
Auditors Report

I also certify that the copies of the Financial Statements were supplied to all Members Fourteen Days prior to the General Meeting.

**Philip Illidge,
Sydney Sub-Branch Secretary**

Philip Illidge.....

Date *9th SEPTEMBER 2003*.....

CONSTRUCTION FORESTRY MINING AND ENERGY UNION

**THE FORESTRY AND FOREST, BUILDING PRODUCTS
MANUFACTURING DIVISION**

**No.7 PULP AND PAPER WORKERS' BRANCH
SYDNEY SUB BRANCH**

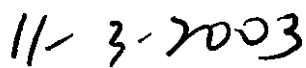
ACCOUNTING OFFICER'S CERTIFICATE

I, Philip Illidge, being the Officer responsible for keeping the accounting records, of the Sydney Sub Branch of the Construction Forestry Mining and Energy Union, The Forestry and Forest, Building Products Manufacturing Division, No.7 Pulp and Paper Workers' Branch certify that as at 31 December, 2002 the number of members of the Union was 121.

In my opinion:

- i) The attached accounts show a true and fair view of the financial affairs of the Union as at 31 December 2002.
- ii) A record has been kept of all monies paid by, or collected from members and all monies so paid or collected have been credited, in accordance with the rules of the Union.
- iii) Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union.
- iv) With regard to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
- v) No loans or other financial benefits, other than remuneration in respect of their full time employment with the Union, were made to persons holding office in the Union.
- vi) The register of members of the Branch was maintained in accordance with the Workplace Relations Act (1996).


.....
Secretary: Philip Illidge


.....
Date

CONSTRUCTION FORESTRY MINING AND ENERGY UNION

THE FORESTRY AND FOREST, BUILDING PRODUCTS
MANUFACTURING DIVISION

No.7 PULP AND PAPER WORKERS' BRANCH
SYDNEY SUB BRANCH

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Craig Walters and Dave Hastie, being two members of the Committee of Management of the Sydney Sub Branch of the Construction Forestry Mining and Energy Union, The Forestry and Forest, Building Products Manufacturing Division, No.7 Pulp and Paper Workers' Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee that:

- i) In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Sub Branch as at 31 December 2002.
- ii) In the opinion of the Committee of Management, meetings of the Committee were held during the period ended 1 January 2002 to 31 December 2002, in accordance with the rules of the Union.
- iii) To the knowledge of any member of the Committee, there have been no instances where records of the Union or other documents (not being documents containing information made available to a member of the Union under sub-section 274 (2) of the Workplace Relations Act (1996), or copies of these records or documents, or copies of the Rules of the Union, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act (1996), the Regulations thereto, or the Rules of the Union.
- iv) The Union has complied with sub-sections 279 (1) and (6) of the Act in relation to the Financial Accounts in respect of the year ended 31 December 2001 and the Auditor's report thereon.


.....
Craig Walters

Date: 10.3.03.....


.....
Dave Hastie

Date: 10.3.03.....

CONSTRUCTION FORESTRY MINING AND ENERGY UNION
THE FORESTRY & FOREST, BUILDING PRODUCTS
MANUFACTURING DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH
SYDNEY SUB BRANCH

Statement of Assets and Liabilities as at 31st December 2002

	<u>31/12/02</u>	<u>31/12/01</u>
<u>Accumulated Funds</u>		
General Fund - Balance 01/01/02	73051.67	70206.17
<u>Add Receipts for year</u>	<u>55165.27</u>	<u>49398.08</u>
	128216.94	119604.25
<u>Less Payments for year</u>	<u>52786.85</u>	<u>46552.58</u>
	<u>\$75430.09</u>	<u>\$73051.67</u>
<u>Represented by Net Assets as follows:</u>		
<u>Current Assets</u>		
Dependable Credit Union	22425.09	20041.67
<u>Investments</u>		
Shares in Dependable Credit Union Ltd	5.00	10.00
Dependable Credit Union Ltd		
Special Investment Account	<u>53000.00</u>	<u>53000.00</u>
	<u>\$75430.09</u>	<u>\$73051.67</u>

CONSTRUCTION FORESTRY MINING AND ENERGY UNION
THE FORESTRY & FOREST, BUILDING PRODUCTS
MANUFACTURING DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH
SYDNEY SUB BRANCH

Statement of Receipts and Payments For the period 1st January 2002 to 31st December 2002

	<u>01/01/02</u> <u>to 31/12/02</u>	<u>01/01/01</u> <u>to 31/12/01</u>
<u>Receipts</u>		
Membership Contributions & Entrance Fees	51491.52	42580.77
Interest - Fixed Term Deposit	2058.06	2316.93
Interest - Credit Union	106.78	104.16
GST Receipts	1172.00	752.21
Refund Air Fares/Motel	-	26.22
GST Adjustment	<u>336.91</u>	<u>-</u>
	55165.27	45780.29
<u>Payments</u>		
Advertising	-	194.55
Air Fares	3665.00	2525.42
Auditor's Remuneration	-	1380.00
Capitation Fees	27374.49	24937.50
Cost Time - Committee Meetings	5046.00	3155.00
Cost Time - Executive Meetings	5906.81	3685.62
Cost Time - Superannuation	3552.86	1750.37
Donations	3096.00	-
Federal & State Duties	4.40	53.09
Honorariums	-	1500.00
Insurance	418.65	-
Legal Expenses	-	550.00
Medical Expenses	350.00	-
GST Payments	589.00	1436.63
P.P.W. Mortuary Fund	1190.19	1084.25
Stationary	100.00	-
Training & Education Expenses	1050.00	-
Telephone	<u>443.45</u>	<u>682.36</u>
Total Payments	<u>52786.85</u>	<u>42934.79</u>
Excess Receipts over Payments	2378.42	2845.50
Dependable Credit Union as at 01/01/02	<u>73051.67</u>	<u>70206.17</u>
Dependable Credit Union balance as at 31/12/02	<u>\$75430.09</u>	<u>\$73051.67</u>

CONSTRUCTION FORESTRY MINING AND ENERGY UNION
THE FORESTRY & FOREST, BUILDING PRODUCTS
MANUFACTURING DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH
SYDNEY SUB BRANCH

NOTES TO, AND FORMING PART OF, THE FINANCIAL ACCOUNTS
FOR THE PERIOD ENDED 1ST JANUARY 2002 TO 31ST DECEMBER 2002

1. Accounting Methods

The accounts are prepared on the cash basis. The reason for using this method in lieu of the accrual basis of accounting is that the volume of transactions does not warrant the introduction of accrual accounting and the additional costs involved.

Otherwise, the accounts are prepared under the historical cost convention and in accordance with the Accounting Bodies.

In particular;

- (a) The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific assets.
- (b) No liability exists for income tax as "Trade Unions" are exempt from income tax under section 23 (f) of the Income Tax Assessment Act.

Investments

Dependable Credit Union Limited -	\$5.00
Special Investment Account realisable within one year	<u>\$53000.00</u>

CONSTRUCTION FORESTRY MINING AND ENERGY UNION
THE FORESTRY & FOREST, BUILDING PRODUCTS
MANUFACTURING DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH
SYDNEY SUB BRANCH

2. Information to be provided to members or registrar

In accordance with the requirements of the Industrial Relations Act, 1988, the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274 which read as follows:-

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

CONSTRUCTION FORESTRY MINING AND ENERGY UNION
THE FORESTRY & FOREST, BUILDING PRODUCTS
MANUFACTURING DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH
SYDNEY SUB BRANCH

INDEPENDENT AUDIT REPORT

To the members of the Construction Forestry Mining and Energy Union The Forestry & Forest, Building Products Manufacturing Division, No 7 Pulp and Paper Workers' Branch, Sydney Sub Branch.

SCOPE

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

Our audit has been conducted in accordance with Australian 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 respects, the financial accounts are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view of the Construction Forestry Mining and Energy Union, The Forestry & Forest, Building Products Manufacturing Division, No 7 Pulp and Paper Workers' Branch, Sydney 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
THE FORESTRY & FOREST, BUILDING PRODUCTS
MANUFACTURING DIVISION
NO 7 PULP AND PAPER WORKERS' BRANCH
SYDNEY SUB BRANCH

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 the respect of the year under review, satisfactory Records detailing the sources and nature of income of the union (including income from members) and the nature and purposes of expenditure, and
- (ii) The attached accounts and statements including the Certificates of the Committee of Management and the Accounting Officer are prepared in accordance with Section 273 of the Industrial Relations Act, 1988. The accounts have been prepared from the accounting 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 31st December 2002, and
 - (b) the income and expenditure and excess payments over receipts of the Union for the year ended on that date;

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

ROBERTS, McNAMARA & ASSOCIATES

Certified Practising Accountants



David McNamara B.Com FCPA

Dated: *8th Aug 2003*



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
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FR 2003/596
Mr Philip W Illidge
Secretary/Treasurer
Construction, Forestry, Mining and Energy Union-FFPD- Sydney Sub-Branch of Pulp
and Paper Workers Branch (No. 7 Branch)
5C / 17-25 William Street
BOTANY NSW 2019

Dear Mr Illidge

Re: Statement of Loans, Grants and Donations

Receipt is acknowledged of your letter dated 12 September 2003 providing a statement of loans, grants and donations pursuant to section 269 of the Workplace Relations Act 1996 for the year ending 31 December 2002 which was lodged in the Registry on 16 September 2003.

These documents have been placed on a file not for public viewing other than by members of your organisation.

Should you have any enquires regarding these matters, please do not hesitate to contact me on (02) 8374 6509.

Yours sincerely

Peter McKerrow
Assistant Manager
NSW Statutory Services Branch

30 September 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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80 William Street, East Sydney, NSW 2011
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Mr Philip W Illidge
Secretary-Treasurer
Construction, Forestry, Mining and Energy Union-FFPD- Sydney Sub-Branch of Pulp
and Paper Workers Branch (No. 7 Branch)
5C / 17-25 William Street
BOTANY NSW 2019

Dear Mr Illidge

Re: Financial Statements for Construction, Forestry, Mining and Energy Union-FFPD-
Sydney Sub-Branch of Pulp and Paper Workers Branch (No. 7 Branch) for the year
ended 31 December 2002 (FR2002/817)

Receipt is acknowledged of the above financial statements, which were lodged in the
Registry on 16 September 2003.

These documents have now been filed.

I appreciate your informing the registry of the progress of the sub-branch's return
through your phone call of 15 August 2003. I would however draw your attention to the
time limit that applies to the making of the auditor's report which was made on
8 August 2003.

In particular, section 276(1) of the *Workplace Relations Act 1996* requires the auditor to
make a report within the "prescribed period" of 6 months from the end of the sub-
branch's financial year (i.e. by 30 June 2003). An auditor may apply to the Registrar
under Regulation 113 of the *Workplace Relations Regulations 1996* within that 6 month
period to have that period extended to 8 months from the end of the financial year in
certain circumstances.

I enclose a copy of the relevant legislation for your information.

Should you have any queries or if I can be of any assistance to you, please contact me
on (02) 8374 6509.

Yours sincerely,

Peter McKerrow
Assistant Manager
NSW Statutory Services Branch

30 September 2003

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WORKPLACE RELATIONS ACT 1996
- SECT 276
Powers and duties of auditors

- (1) An auditor of an organisation shall inspect and audit the accounting records kept by the organisation in relation to each financial year and shall, within the prescribed period after the end of the year, make a report in relation to the year to the organisation.
- (2) An auditor, or a person authorised by an auditor for the purposes of this subsection, is:

(a) entitled at all reasonable times to full and free access to all records and other documents of the organisation relating directly or indirectly to the receipt or payment of moneys, or to the acquisition, receipt, custody or disposal of assets, by the organisation; and
(b) entitled to seek from any officer or employee of the organisation such information and explanations as the auditor or authorised person wants for the purposes of the audit.

- (3) Where an auditor authorises a person for the purposes of subsection (2), the auditor shall serve on the organisation a notification that sets out the name and address of the person.
- (4) An auditor shall, in a report under this section in relation to a financial year, state:

(a) whether in the auditor's opinion:

(i) there were kept by the organisation in relation to the year satisfactory accounting records, including:

(A) records of the sources and nature of the income of the organisation (including income from members); and

(B) records of the nature and purposes of the expenditure of the organisation; and

(ii) the accounts and statements prepared under section 273 in relation to the year were properly drawn up so as to give a true and fair view of:

(A) the financial affairs of the organisation as at the end of the year; and

(B) the income and expenditure, and any surplus or deficit, of the organisation for the year; and

(b) whether all the information and explanations that, under subsection (2), officers or employees of the organisation were required to provide were provided;

and, in addition, the auditor shall state in the report particulars of any deficiency, failure or shortcoming in relation to a matter referred to in paragraph (a) or (b).

- (5) If:

(a) an auditor, in the course of performing duties as auditor of an organisation, becomes aware that there has been a breach of this Act; and

(b) the auditor is of the opinion that the matter cannot be adequately dealt with by comment in a report;

the auditor shall immediately report the matter, in writing, to a Registrar.

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WORKPLACE RELATIONS REGULATIONS 1996
- REG 113
Prescribed period — subsection 276 (1) of the Act

For the purposes of subsection 276 (1) of the Act, the prescribed period is:

- (a) except where paragraph (b) applies — 6 months; or
- (b) where, on an application made by an auditor (whether before or after the expiration of the period referred to in paragraph (a)), a Registrar certifies that he or she is satisfied that, for reasons outside the control of the auditor, it was, or is, not practicable for the auditor to complete within that period the report referred to in subsection 276 (1) of the Act — 8 months.

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