



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/697-[105N-PPSY]

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

Dear Mr Illidge

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

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

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

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

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

Yours sincerely

Belinda Penna

E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)  
12 January 2004

**C.F.M.E.U.**

**C**ONSTRUCTION

**F**ORESTRY

**M**INING

**E**NERGY

**U**NION

**FORESTRY AND FOREST  
PRODUCTS DIVISION**

**NO. 7 BRANCH**

**Pulp & Paper Workers' Branch**  
1<sup>st</sup> 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

4<sup>th</sup> June 2004

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

ATTN: Margaret Buchanan  
Deputy Industrial Registrar

Dear Ms Buchanan,

RE: C.F.M.E.U.

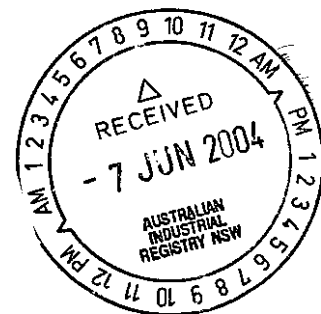
The Forestry and Forest, Building Products Manufacturing Division, Pulp & Paper Workers' Branch, Sydney Sub-Branch Financial Statements.

Please find enclosed the Financial Statements for the period 1<sup>st</sup> January 2003 to 31<sup>st</sup> December 2003.

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 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**

**CERTIFICATE**

I certify that the attached Financial Statements for year ended 31 December 2003 are the Financial Statements presented to a General Meeting of members held on 28<sup>th</sup> May 2004.

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 *31st May 2004*.....

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION**

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

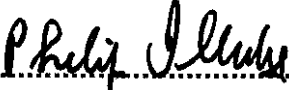
**No.7 PULP AND PAPER WORKERS' BRANCH  
SYDNEY SUB BRANCH**

**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, 2003 the number of members of the Union was 102.

In my opinion:

- i) The attached accounts show a true and fair view of the financial affairs of the Union as at 31 December 2003.
- ii) A record has been kept of all monies paid by, or collected from members and all monies so paid or collected have been credited, in accordance with the rules of the Union.
- iii) Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union.
- iv) With regard to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no 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

*12-02-2004*  
.....  
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 2003.
- ii) In the opinion of the Committee of Management, meetings of the Committee were held during the period ended 1 January 2003 to 31 December 2003, in accordance with the rules of the Union.
- iii) To the knowledge of any member of the Committee, there have been no instances where records of the Union or other documents (not being documents containing information made available to a member of the Union under sub-section 274 (2) of the Workplace Relations Act (1996), or copies of these records or documents, or copies of the Rules of the Union, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act (1996), the Regulations thereto, or the Rules of the Union.
- 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 2002 and the Auditor's report thereon.

  
.....  
Craig Walters

Date: 12. 2. 04 .....

  
.....  
Dave Hastie

Date: 12- 2- 04 .....

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 2003

	<u>01/01/2003</u> <u>to 31/12/03</u>	<u>01/01/2002</u> <u>to 31/12/02</u>
<b><u>Accumulated Funds</u></b>		
	\$	\$
General Fund - Balance 01/01/02	74,847.09	73,051.67
<u>Add Receipts for year</u>	<u>52,881.93</u>	<u>53,656.36</u>
	127,729.02	126,708.03
<u>Less Payment for Year</u>	<u>50,989.10</u>	<u>51,860.94</u>
	<u>76,739.92</u>	<u>74,847.09</u>
<b><u>Represented by Net Assets as follows</u></b>		
<b>Current Assets</b>		
Dependable Credit Union	23,343.92	22,425.09
Input Tax Credits	1,569.00	589.00
<b><u>Investments</u></b>		
Shares in Dependable Credit Union Ltd.	5.00	5.00
Dependable Credit Union Ltd.		
Special Investment Account	53,000.00	53,000.00
<b>Total Assets</b>	<u>77,917.92</u>	<u>76,019.09</u>
<b>Current Liabilities</b>		
GST Payable	1,178.00	1,172.00
<b>Net Assets</b>	<u>76,739.92</u>	<u>74,847.09</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 Jan 2003 to 31st Dec 2003

	<u>01/01/2003</u> <u>to 31/12/03</u> \$	<u>01/01/2002</u> <u>to 31/12/02</u> \$
<b><u>Receipts</u></b>		
Membership Contributions & Entrance Fees	50,261.04	51,491.52
Interest - Fixed Term Deposit	2,152.58	2,058.06
Interest - Credit Union	468.31	106.78
GST Adjustment		336.91
	<u>52,881.93</u>	<u>53,993.27</u>
<b><u>Payments</u></b>		
Air Fares	3,266.13	3,665.00
Auditor's Remuneration	2,010.00	0.00
Capitation Fees	28,881.23	27,374.49
Cost Time - Committee Meetings	4,186.41	5,046.00
Cost Time - Executive Meetings	6,427.15	5,906.81
Cost Time - Superannuation	3,032.00	3,552.86
Donations	300.00	3,096.00
Federal & State Duties	15.00	4.40
Insurance	208.90	418.65
Legal Expenses	160.00	0.00
Medical Expenses	0.00	350.00
P.P.W. Mortuary Fund	1,255.70	1,190.19
Stationery	100.00	100.00
Telephone	706.58	443.45
Training	440.00	1,050.00
	<u>50,989.10</u>	<u>52,197.85</u>
<b>Total Payments</b>		
Excess Receipts over Payments	1,892.83	1,795.42
Beginning of Year	<u>74,847.09</u>	<u>73,051.67</u>
<b>Dependable Credit Union balance as at 31/12/03</b>	<u><u>76,739.92</u></u>	<u><u>74,847.09</u></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 2003 TO 31ST DECEMBER 2003

**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 Workplace Relations Act (1996), 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 organisation 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 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 2003. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian 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 Workplace Relations Act, 1996. 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 2003, 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:.....*1<sup>st</sup> May 2004*.....

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**Australian Government**  
**Australian Industrial Registry**

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

Mr Philip Illidge  
Sub-Branch Secretary/Treasurer  
CFMEU FFPD  
Pulp & Paper Workers' Sydney Sub-Branch  
5C 17-25 William Street  
BOTANY NSW 2019

Dear Mr Illidge

**Re: Lodgement of the Financial Statements and Accounts for the CFMEU FFPD Pulp & Paper Workers' Sydney Sub-Branch for the year ending 31 December 2003 (FR2003/697)**

Receipt is acknowledged of the abovementioned financial documents which were lodged in the Registry on 7 June 2004.

Thank you for your attention to this matter. The documents have been filed, and may be viewed on the internet at [www.e-airc.gov.au/105npsy/financial](http://www.e-airc.gov.au/105npsy/financial).

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

Yours sincerely,

A handwritten signature in cursive script, appearing to read "Belinda Penna".

Belinda Penna  
for Deputy Industrial Registrar

7 June 2004