



**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: FR2004/693-[105N-PPSY]**

Mr Craig Walters  
Secretary/Treasurer  
CFMEU FFPD  
Sydney Pulp & Paper Workers Sub-Branch  
9/32 Brittain Crescent  
HILLSDALE NSW 2036

Dear Mr Walters

**Financial Return - year ending 31 December, 2004**

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

**New legislation**

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

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'<sup>1</sup>). 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.

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<sup>1</sup> 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](http://www.airc.gov.au)). When lodging the financial return please quote: **FR2004/693**.

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

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

## **Complying with time limits**

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

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

## **Extensions of Time**

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

## Reduced Reporting Requirements

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

## Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at [peter.mckerrrow@air.gov.au](mailto:peter.mckerrrow@air.gov.au) or [belinda.penna@air.gov.au](mailto: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](http://www.airc.gov.au):

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

Yours sincerely



for Deputy Industrial Registrar  
19 January 2005



**Attachment B**

**Documents Checklist**

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
<b>1</b>	<b>General Purpose Financial Report</b>	
	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?	
<b>2</b>	<b>Committee of Management Statement</b>	
	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?	
<b>3</b>	<b>Auditor's Report</b>	
	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?	
<b>4</b>	<b>Operating Report</b>	
	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?	
<b>5</b>	<b>Concise report*</b>	
<b>6</b>	<b>Certificate of Secretary or other Authorised Officer</b>	
	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 Officer<sup>1</sup>**

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

Signature

Date:

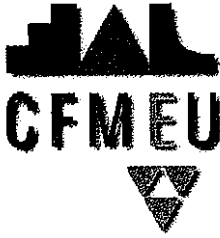
<sup>1</sup>*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

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

<sup>2</sup>*Only applicable where a concise report is provided to members*

<sup>3</sup>*Insert whichever is applicable*



**CONSTRUCTION FORESTRY MINING ENERGY UNION** Sydney Sub Branch Secretary: Craig Walters  
9/32 Brittain Crescent  
Hillsdale 2036  
Ph: 0402 308 825  
(w): (02) 9695 3459  
Fax: (02) 9666 3048  
ABN: 36 896 809 080

30<sup>th</sup> June 2005

9/32 Brittain cres  
HILLSDALE 2036 NSW  
(W) 9695 3459  
Mobile 0439 461 491

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

ATTN Margaret Buchanan  
Deputy Industrial Register

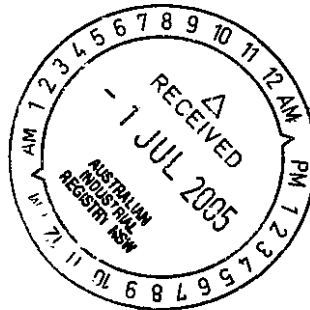
Dear Ms Buchanan

RE: CFMEU

The Forestry 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 2004 to  
31<sup>st</sup> December 2004.

Yours faithfully,

  
Craig Walters  
Secretary / Treasurer



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

**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 2004.
- ii) In the opinion of the Committee of Management, meetings of the Committee were held during the period ended 1 January 2004 to 31 December 2004, 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 2003 and the Auditor's report thereon.

  
.....  
Craig Walters

Date: 9-6-05 .....

  
.....  
Dave Hastie

Date: 9-6-05 .....

**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**

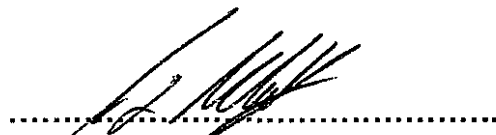
I certify that the attached Financial Statements for year ended 31 December 2004 are the Financial Statements presented to a General Meeting of members held on 30<sup>th</sup> June 2005.

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 Twenty One Days prior to the General Meeting.

**Craig Walters**  
**Sydney Sub-Branch Secretary**

A handwritten signature in black ink, appearing to read 'Craig Walters', is written over a horizontal dotted line.

**Date – 30<sup>th</sup> June 2005**

**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, Craig Walters, 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, 2004 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 2004.
- 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: Craig Walters

9-6-05  
.....  
Date

CONSTRUCTION FORESTRY MINING AND ENERGY UNION

FORESTRY AND FOREST PRODUCTS DIVISION

NO. 7 BRANCH  
PULP & PAPER WORKERS'S BRANCH  
SYDNEY SUB-BRANCH

FINANCIAL STATEMENT FOR THE YEAR ENDED

31 DECEMBER 2004

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

**CONSTRUCTION**

**FORESTRY**

**MINING**

**ENERGY**

**UNION**

## **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

27<sup>th</sup> April 2004

## **SYDNEY SUB BRANCH COMMITTEE OF MANAGEMENT**

<b>PRESIDENT</b>	<b>C. WALTERS</b>	<b>DAY FILTERMAN</b>
<b>SENIOR VICE PRESIDENT</b>	<b>D. HASTIE</b>	<b>DAY</b>
<b>JUNIOR VICE PRESIDENT</b>	<b>S. WALKER</b>	<b>YELLOW 7 GRADE 5</b>
<b>SECRETARY/TREASURER</b>	<b>P. ILLIDGE</b>	<b>U64 DAY</b>
<b>ADDITIONAL DELEGATE</b>	<b>C. WALTERS</b>	<b>DAY FILTERMAN</b>



## **COMMITTEEMEN**

<b>C. CIANTAR</b>	<b>WPP G7</b>	<b>BLUE</b>
<b>G. MORGAN</b>	<b>GRADE 7</b>	<b>GREEN 7</b>
<b>J. SYMEONIDES</b>	<b>GRADE 5</b>	<b>RED 8</b>
<b>W. KUHNE</b>	<b>GRADE 6</b>	<b>WHITE 7</b>
<b>C. PICKETT</b>	<b>GRADE 5</b>	<b>YELLOW 7</b>
<b>G. PETTITT</b>	<b>G4FO</b>	<b>WHITE 7</b>
<b>A. MACREADIE</b>	<b>GRADE 7</b>	<b>RED 7</b>
<b>M. VEGELIEN</b>	<b>G4FO</b>	<b>YELLOW 7</b>
<b>B. OWEN</b>	<b>SITE TRAINER</b>	<b>DAY</b>
<b>R. BROWN</b>	<b>G4FO</b>	<b>RED 7</b>

## **C.F.M.E.U. REPRESENTATIVE ON OH&S COMMITTEE**

<b>C. PICKETT</b>	<b>YELLOW 7</b>	<b>P. ILLIDGE</b>	<b>DAY</b>
<b>C. WALTERS</b>	<b>DAY</b>	<b>S. WALKER</b>	<b>YELLOW 7</b>

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**

**FORESTRY AND FOREST PRODUCTS DIVISION**

**NO.7 BRANCH**

**PULP & PAPER WORKERS' BRANCH**

**SYDNEY SUB-BRANCH**

**A.B.N.36 896 809 070**

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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 Financial Position as at 31st December 2004

	<u>01/01/2004</u> <u>to 31/12/04</u>	<u>01/01/2003</u> <u>to 31/12/03</u>
<b><u>Accumulated Funds</u></b>		
	\$	\$
General Fund - Balance 01/01/03	76,740	74,847
<u>Add Receipts for year</u>	<u>53,097</u>	<u>52,882</u>
	129,837	127,729
<u>Less Payment for Year</u>	<u>51,693</u>	<u>50,989</u>
	<u>78,143</u>	<u>76,740</u>
<b><u>Represented by Net Assets as follows</u></b>		
<b>Current Assets</b>		
Dependable Credit Union	25,525	23,344
Input Tax Credits	794	1,569
<b><u>Investments</u></b>		
Shares in Dependable Credit Union Ltd.	5	5
Dependable Credit Union Ltd.		
Special Investment Account	53,000	53,000
<b>Total Assets</b>	<u>79,324</u>	<u>77,918</u>
<b>Current Liabilities</b>		
GST Payable	1,181	1,178
<b>Net Assets</b>	<u>78,143</u>	<u>76,740</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 Financial Performance

for the period 1st January 2004 to 31st December 2004

	<u>01/01/2004</u> <u>to 31/12/04</u> \$	<u>01/01/2003</u> <u>to 31/12/03</u> \$
<b><u>Receipts</u></b>		
Membership Contributions & Entrance Fees	50,112	50,261
Interest - Fixed Term Deposit	2,434	2,153
Interest - Credit Union	551	468
	<u>53,097</u>	<u>52,882</u>
 <b><u>Payments</u></b>		
Air Fares	2,835	3,266
Auditor's Remuneration	1,320	2,010
Capitation Fees	27,358	28,881
Christmas Dinner	1,000	-
Cost Time - Committee Meetings	5,376	4,186
Cost Time - Executive Meetings	5,799	6,427
Cost Time - Superannuation	781	3,032
Donations	169	300
Federal & State Duties	6	15
Gifts	200	-
Insurance	220	209
Legal Expenses	65	160
P.P.W. Mortuary Fund	1,189	1,256
Stationery	10	100
Telephone	874	707
Training	3,020	440
Tumut Campaign	900	-
Union Election	571	-
<b>Total Payments</b>	<u>51,693</u>	<u>50,989</u>
Excess Receipts over Payments	1,403	1,893
Beginning of Year	<u>76,740</u>	<u>74,847</u>
<b>Dependable Credit Union balance as at 31/12/04</b>	<u><u>78,143</u></u>	<u><u>76,740</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

Statement of Cash Flows  
for the year ended 1st January 2004 to 31st December 2004

	<u>01/01/2004</u> <u>to 31/12/04</u>	<u>01/01/2003</u> <u>to 31/12/03</u>
	\$	\$
<b>Cash Flow From Operating Activities</b>		
Membership Contributions & Entrance Fees	50,111	50,261
Payments to Suppliers	(50,915)	(51,963)
Interest Received	2,985	2,621
<b>Net Cash Used in Operating Activities</b>	<u>2,181</u>	<u>919</u>
Cash at Beginning of Year	23,344	22,425
<b>Dependable Credit Union balance as at 31/12/04</b>	<u><u>25,525</u></u>	<u><u>23,344</u></u>

# CONSTRUCTION FORESTRY MINING AND ENERGY UNION

## FORESTRY & FOREST PRODUCTS DIVISION

### NO. 7 BRANCH PULP & PAPER WORKERS'S BRANCH SYDNEY SUB-BRANCH

#### NOTES TO, AND FORMING PART OF, THE FINANCIAL ACCOUNTS FOR THE PERIOD ENDED 1<sup>ST</sup> JANUARY 2004 TO 31<sup>ST</sup> DECEMBER 2004

#### **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 realizable within one year	<u>\$53000.00</u>

#### **2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirement of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections[1],[2] and [3] of Section 272 of Schedule 1B which read as follow:

[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 apply with an application made under subsection (1).

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**

**FORESTRY AND FOREST PRODUCTS DIVISION**

**NO.7 BRANCH**

**PULP & PAPER WORKERS' BRANCH**

**SYDNEY SUB-BRANCH**

To the members of the CONSTRUCTION, FORESTRY, MINING & ENERGY UNION.

**Scope**

The Financial Report is the Responsibility of the Secretary

The Financial report comprises the statement of financial position, statement of financial performance, statement of cash flows and accompanying notes to the financial statements for the year ended 31<sup>st</sup> December 2004.

The secretary is responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

**Audit Approach**

We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Sydney Sub-Branch. Our audit has been conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal controls, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Workplace Relations Act 1996, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia a view which is consistent with our understanding of the Sydney Sub-Branch's financial position and its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
  
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Sydney Sub-Branch Secretary.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

### **Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996.

### **Audit Opinion**

In our opinion the financial report of Sydney Sub-Branch of the Forestry & Furnishing Products Division of the Construction, Forestry, Mining & Energy Union is in accordance with:

- (a) the Workplace Relations Act 1996, including:
  - (i) giving a true and fair view of the Sydney Sub-Branch 's financial position as at 30 June 2004 and its performance for the year ended on that date; and
  - (ii) complying with Australian Accounting Standard; and
  - (iii) complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and
  
- (b) other mandatory professional reporting requirements in Australia.

**ROBERTS McNAMARA & Associates**  
Certified Practising Accountants

**DAVID McNAMARA**  
Registered Company Auditor  
Sydney NSW 2004  
9 June 2004

### Committee of Management Statement

On 9<sup>th</sup> June 2005 the Committee of Management of Sydney Sub-Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31<sup>st</sup> Dec 2004:

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

- the financial statements and notes comply with the Australian Accounting Standards;
- the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- the financial statements and notes give a true and fair view of the financial year to which they relate;
- 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;
- 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: [Craig Walters]

Title of Office held:

SECRETARY - TREASURER

Signature:

  
\_\_\_\_\_

Date:

9-6-05

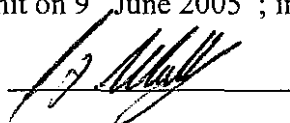
**Certificate of Secretary or other Authorised Officer**  
S268 of Schedule 1B Workplace Relations Act 1996

I, Craig Walters, being the Secretary of the Sydney Sub-Branch certify:

. that the documents lodged herewith are copies of the full reports, and the concise report if that is provided, referred to in s268 of the RAO Schedule; and

. that the full report was presented to a meeting of the committee of management of the reporting unit on 9<sup>th</sup> June 2005 ; in accordance with section 266 of the RAO Schedule.

Signature: \_\_\_\_\_



Date: \_\_\_\_\_

9-6-05



# **CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**

## **FORESTRY & FOREST PRODUCTS DIVISION**

### **No. 7 BRANCH PULP & PAPER WORKERS' BRANCH**

#### **SYDNEY SUB-BRANCH**

#### **OPERATING REPORT**

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

#### **1. Principal Activities of the Sydney Sub-Branch**

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

- Implementation of the decisions of the Sub-Branch COM and Executive.
- Conduct of meetings of members.
- Representation of members in matters involving their employment.
- Participation in dispute resolution processes, including referring matters to the Pulp & Paper.
- Participation in negotiations for agreements pertaining to member's terms and conditions of employment.
- Preparations for the application of the RAO schedule.

#### **2. The Sydney Sub-Branch Financial Affairs**

There were no significant changes to the financial affairs or structures of the Sub-Branch over 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**

There are no officers or members of the Sub-Branch Committee of Management who are Trustees of any superannuation fund.

**5. Membership of the Sub-Branch**

At 31<sup>st</sup> December 2004, the membership of the Sub-Branch was 15.

**6. Employees of the Sub-Branch**

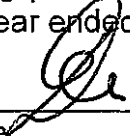
The Sub-Branch has no employees.


**7. Committee of Management and Executive**

The following persons were members of the Sub-Branch Committee of Management, during the year ended 31<sup>st</sup> December 2004:

<u>Name</u>	<u>Period of Appointment</u>
Craig Walters 	1.1.04 – 31.12.04

The following persons were members of the Sub-Branch Executive, during the year ended 31<sup>st</sup> December 2004:

<u>Name</u>	<u>Period of Appointment</u>
David Hastie 	1.1.04 – 31.12.04

  
\_\_\_\_\_  
Sydney Sub-Branch  
Secretary

9-6-05  
Dated



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

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

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

Dear Mr Smith

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

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

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

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

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

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

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

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

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'Barry Jenkins'.

Barry Jenkins  
Deputy Industrial Registrar

5 July 2005



## AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

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

Mr Craig Walters  
Secretary/Treasurer  
CFMEU FFPD  
Sydney Pulp & Paper Workers Sub-Branch  
9/32 Brittain Cr  
HILLSDALE NSW 2036

### Financial Return for year ending 31 December 2004 (FR2004/693)

Dear Mr Walters

I refer to the documents lodged in the Registry on 1 July 2005.

Before filing the documents, I draw your attention to the following:

#### *Documents*

The documents lodged include a "committee of management certificate" and an "accounting officer's certificate", both of 9 June 2005. These two documents are no longer required under the RAO Schedule financial reporting provisions.

#### *Secretary's Certificate*

This is the document on which the Secretary details when and how the Branch gave the members the full report and whether it was then presented to a meeting of the Branch committee of management or to a general meeting of members, and when the meeting was held.

The certificate enclosed refers to copies of "the full report" and of "the concise report" but no concise report is enclosed. The certificate does not indicate when the full report was given to the members. It does state that the full report was presented to a committee of management meeting on 9 June 2005.

To clarify the process the Branch adopted, I have enclosed a fresh form of certificate which you may care to complete and return. If no concise report was prepared, please delete the reference to a concise report wherever it appears. Please also indicate the date the full report was given to members.

#### *Operating Report*

Members of Committee of Management – paragraph 7

Paragraph 7 lists two persons as members of the committee of management during the reporting period. The Sub-branch's committee of management appears to include a number of other officers and "committeemen" whose names appear on a separate document of 27 April 2004. The operating report should include all members of the committee of management and state the period each occupied their particular position. Please note this when preparing next year's operating report.

Right of Members to Resign – paragraph 3

The reference to “Section 174 of the Workplace Relations Act” should be to “Section 174 of the Registration and Accountability of Organisations Schedule (Schedule 1B to the Workplace Relations Act 1996)”. Please note this for future reports.

Membership of Sub-branch – paragraph 5

The number of members of the Sub-branch is stated as 15. I note that the accounting officer’s certificate states there are 102 members. Could you please confirm the correct number at 31 December 2004.

*Presentation of the Full Report to Meeting of Committee of Management*

I have enclosed a copy of a letter to the Divisional Secretary of the Division for your information. As you will note, the Registry considers that unless the Division alters its rules, it and its branches and sub-branches (as “reporting units” under the legislation) will be required to present their full reports to a general meeting of members. For the year ending 31 December 2004, the Registry will accept that presentation to a committee of management meeting is sufficient.

If you have any questions, please contact me on (02) 8374 6666.

I look forward to receiving the completed certificate and confirmation of the Branch’s membership figures.

Yours sincerely,



Peter McKerrow

20 July 2005

6/9/05 - left message with Brael Sec  
Mr Tim Woods to call me.

**Certificate of Secretary or other Authorised Officer<sup>1</sup>**

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

Signature

Date:

<sup>1</sup>RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:

(a) the secretary; or

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

<sup>2</sup>Only applicable where a concise report is provided to members

<sup>3</sup>Insert whichever is applicable

**McKERRROW, Peter**

---

**From:** McKERRROW, Peter  
**Sent:** Tuesday, 6 September 2005 1:54 PM  
**To:** 'craig.walters@amcor.com.au'  
**Subject:** FR2004 693 syd subbranch.pdf



FR2004 693 syd  
subbranch.pdf (...)

Dear Mr Walters,

As discussed with Mr Woods, here is a copy of the Registry's letter of 20 July 2005 including attachments.

Regards

Peter McKerrow

**CFMEU Pulp & Paper Workers' Branch  
Sydney Sub-Branch**

# Fax

**To:** Peter McKerrow**From:** Craig Walters**Fax:** 02 9380 6990**Pages:** 2**Phone:****Date:** 06/09/2005**Re:** 2004 CFMEU PPW Branch, Sydney Sub-Branch Financial Reports

Urgent     For Review     Please Comment     Please Reply     Please Recycle

**Peter**

**As requested, please find attached the Sydney Sub-Branch Secretary's Certificate for 2004.**

**At 31<sup>st</sup> December 2004, the Sub-Branch had 102 members.**

**I trust this meets the requirements of the Act. Thanks for all your help.**

**Craig Walters**

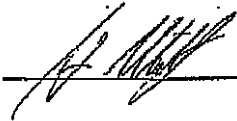


**Certificate of Secretary or other Authorised Officer**  
**S268 of Schedule 1B *Workplace Relations Act 1996***

I Craig Walters being the Secretary of the Sydney Sub-Branch certify:

- that the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on 9<sup>th</sup> June 2005 and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 30<sup>th</sup> June 2005; in accordance with section 266 of the RAO Schedule.

Signature: \_\_\_\_\_



Date: \_\_\_\_\_

6-9-05



**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](mailto:sydney@air.gov.au)

Mr Craig Walters  
Sub-Branch Secretary  
CFMEU FFPD  
Pulp & Paper Workers' Sydney Sub-Branch  
9/2 Brittain Crescent  
HILLSDALE NSW 2036

Dear Mr Walters

**Re: Financial Statements and Accounts for the year ending 31 December 2004 (FR2004/693)**

Thank you for your facsimile dated 6 September 2005, enclosing the Secretary's Certificate as requested in our letter of 20 July 2005.

Following the receipt of this information the documents have been filed, and may be viewed on the internet at [www.e-airc.gov.au/105nppsy/financial](http://www.e-airc.gov.au/105nppsy/financial).

Yours sincerely,

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

Belinda Penna  
for Deputy Industrial Registrar

8 September 2005