



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 8380 6990

Ref: FR2002/819-[105N-PPWV]

Mr W Davey  
Secretary/Treasurer  
Pulp & Paper Workers Wesley Vale Sub-Branch  
FFPD  
Construction, Forestry, Mining and Energy Union  
16 Valley Road  
DEVONPORT TAS 7310

Dear Mr Davey

**Re: CFMEU - FFPD - Wesley Vale 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*

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



CONSTRUCTION  
FORESTRY  
MINING  
ENERGY  
UNION



Pulp & Paper  
Workers' Branch  
1st FLOOR  
500 SWANSTON STREET  
MELBOURNE  
VICTORIA 3053  
PH: (03) 9349 2488  
FAX: (03) 9349 2580

**WESLEY-VALE**  
**SUB-BRANCH**

**ABN:**  
**26 159 163 932**

**SECRETARY:**  
**BILL DAVEY**

**16 VALLEY ROAD**  
**DEVONPORT TAS**  
**7310**

**PHONE/FAX:**  
**(03) 6424 7913**

FR 2002/819

Thursday 17th April 2003.



To Belinda Penna.

Subject .....CFMEU Wesley Vale Sub Branch Financial Statement 2002.

Dear Belinda,

Forwarding a copy of the 2002 financial statement.

A committee of management meeting was held on Tuesday 15th April 2003, to finalise matters. Members had been given a copy of the financial statement after a committee of management meeting held Friday 14th March, 2003.

Yours Sincerely

Bill Davey

Secretary

Wesley Vale Sub Branch.

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**CONSTRUCTION FORESTRY MINING & ENERGY UNION  
WESLEY VALE PULP AND PAPER WORKERS' SUB-BRANCH  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OF DECEMBER 2002**

**BONNEY HORTLE & PARTNERS PTY LTD  
CHARTERED ACCOUNTANTS  
P O BOX 691  
DEVONPORT TAS 7310**

CONSTRUCTION FORESTRY MINING & ENERGY UNION  
WESLEY VALE PULP & PAPER WORKERS' SUB-BRANCH  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2002

	\$ 2002	\$ 2001
<u>ACCUMULATED FUNDS</u>		
General Fund 01/01/02	12,711.12	10,080.27
Add Receipts for the Year	19,480.67	14,823.10
	32,191.79	24,903.37
Less Payments for the Year	20,273.43	12,192.25
	\$ 11,918.36	\$ 12,711.12
 <u>REPRESENTED BY</u>		
Current Assets		
Island State Credit Union		
- Savings Account	4,266.12	3,166.26
- Fixed Term Common Fund	7,597.27	7,315.45
Tasmanian Trustees		
- Fixed Term Common Fund	-	2,319.41
GST Paid	412.59	190.00
	12,275.98	12,991.12
Less Current Liabilities		
GST Collected	357.62	280.00
	\$ 11,918.36	\$ 12,711.12

This statement is to be read in conjunction  
with the attached audit report.

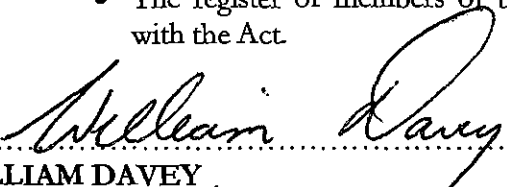
**CONSTRUCTION FORESTRY MINING ENERGY UNION  
PULP & PAPER WORKERS' BRANCH  
WESLEY VALE SUB-BRANCH**

**Accounting Officer's Certificate**

I, William Davey, being the Officer responsible for keeping the accounting records of the Construction Forestry Mining Energy Union - Pulp & Paper Workers' Branch, Wesley Vale Sub-Branch certify that as at 31<sup>st</sup> December, 2002 the number of members of the sub-branch was 90.

In my opinion,

- The attached accounts show a true and fair view of the financial affairs of the organisation as at 31<sup>st</sup> December, 2002;
- A record has been kept of all money paid by, or collected from, members and all moneys so paid or collected have been credited to the bank account to which those money are to be credited, in accordance with the rules of the organisation;
- Before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- With regard to funds of the organisation 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;
- No loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation;
- The register of members of the organisation was maintained in accordance with the Act.

  
.....  
WILLIAM DAVEY

14/3/2003

CONSTRUCTION FORESTRY MINING ENERGY UNION  
PULP & PAPER WORKERS' BRANCH  
WELSEY VALE SUB-BRANCH




Committee of Management's Certificate

We, Geoffrey Summers and Michael Adams, being two members of the Committee of Management of the Construction Forestry Mining Energy Union - Pulp & Paper Workers' Branch - Wesley Vale Sub-Branch do state on behalf of Committee and in accordance with a resolution passed by the Committee that:

- In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the organisation as at 31<sup>st</sup> December 2002;
- In the opinion of the Committee of Management, meetings of the Committee were held during the year ending 31<sup>st</sup> December 2002 in accordance with the rules of the organisation;
- To the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under sub-section 274 (2) of the Workplace Relations Act 1996) or copies of those records or documents, or copies of the rules of the organisation, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, the Regulation thereto, or the rules of the organisation and;
- The organisation has complied with sub-section 279 (1) and (6) of the Act in relation to the financial accounts in respect of the preceding year, and the auditors report thereon.

  
.....  
GEOFFREY SUMMERS

14/03/03.

  
.....  
MICHAEL ADAMS

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION**  
**WESLEY VALE PULP AND PAPER WORKERS' SUB-BRANCH**

**INDEPENDENT AUDIT REPORT**

To the members of the Construction Forestry Mining and Energy Union, Wesley Vale Pulp and Paper Workers' Sub-Branch.

**SCOPE**

We have audited the financial accounts of the Construction Forestry Mining and Energy Union Wesley Vale Pulp and Paper Workers' 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, including 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 Wesley Vale Pulp and Paper Workers' 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**  
**WESLEY VALE PULP AND PAPER WORKERS' SUB-BRANCH**

**REPORT**

We have received all the information and explanations required for the purpose of our audit.

In our opinion :

- (i) There were kept by the Union in respect of the year under review, satisfactory records detailing the sources and nature of income 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, 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.

**BONNEY HORTLE & PARTNERS PTY LTD**  
**CHARTERED ACCOUNTANTS**



.....  
**Ralph Hortle**  
**Registered Company Auditor**

Dated : 14/.....<sup>3</sup>/2003



CONSTRUCTION FORESTRY MINING & ENERGY UNION  
 WESLEY VALE PULP & PAPER WORKERS' SUB-BRANCH  
 STATEMENT OF RECEIPTS AND PAYMENTS  
 FOR THE YEAR ENDED 31ST OF DECEMBER 2002

	\$ 2002	\$ 2001
<u>RECEIPTS</u>		
Membership Contributions	19,136.23	14,269.13
Interest - Island State Credit Union	285.09	392.86
Interest - Tasmanian Trustees	59.35	161.11
	<u>19,480.67</u>	<u>14,823.10</u>
<u>PAYMENTS</u>		
Audit Fees	200.00	200.00
Bank Fees	14.70	38.04
Contribution to IFBWW Child Labour Project	368.00	-
Fax Machine Expense	-	54.50
Legal Costs	3,205.94	1,150.00
Mortuary Fee	546.78	338.66
Stationary Expenses	78.00	76.00
Sub-Branch Secretaries Meeting Expenses		
- Airfares	573.14	689.39
- Daily Allowance	1,550.00	1,060.00
Sub-Branch Capitas	12,576.01	7,789.18
Telephone	773.63	796.48
Insurance	77.23	-
Sundry Expenses	310.00	-
	<u>20,273.43</u>	<u>12,192.25</u>
Net Surplus (Deficit) for the year	<u><u>-\$ 792.76</u></u>	<u><u>\$ 2,630.85</u></u>

This statement is to be read in conjunction  
with the attached audit report.

**CONSTRUCTION FORESTRY MINING & ENERGY UNION  
WESLEY VALE PULP & PAPER WORKERS' SUB-BRANCH**

NOTES TO, AND FORMING PART OF, THE FINANCIAL ACCOUNTS  
FOR THE PERIOD 1<sup>ST</sup> JANUARY, 2002  
TO 31<sup>ST</sup> 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 Standards jointly by the Australian Professional Accounting Bodies.

In particular;

- 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.
- No liability exists for income tax as "Trade Union" are exempt from income tax under section 23(f) of the Income Tax Assessment Act.

**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:-

- A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- 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 of Registrar in such manner, and within such time, as is prescribed.
- 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.



**AUSTRALIAN INDUSTRIAL REGISTRY**

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Fax: (02) 9380 6980

Mr W Davey  
Secretary, Wesley Vale Sub-Branch  
Pulp & Paper Workers' Branch, FFPD Division  
CFMEU  
16 Valley Road  
DEVONPORT TAS 7310

Dear Mr Davey

**Re: Financial Documents for the Pulp & Paper Workers' Branch - Wesley Vale  
Sub-Branch - for the year ending 31 December 2002 (FR2002/819)**

Receipt is acknowledged of the above financial documents which were lodged in the Registry on 24 April 2003.

The documents have been filed and no further action is required.

Yours sincerely,

Stephen Kellett,  
Assistant Manager NSW Registry

30 April 2003