



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: FR2004/695-[105N-PPWV]

Mr William Davey
Secretary/Treasurer
CFMEU FFPD
Wesley Vale Pulp & Paper Worker Sub-Branch
16 Valley Road
DEVONPORT TAS 7310

Dear Mr Davey

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'¹). 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.

¹ 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). When lodging the financial return please quote: **FR2004/695**.

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.mckerrow@air.gov.au or 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:

- [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	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

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

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held* in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been* furnished to the member or Registrar; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

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

Title of Office held:

Signature:

Date:

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

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

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*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.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*



CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION



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

Monday 16th May 2005.

To Stephen Kellett.
Subject.....CFMEU Wesley Vale Sub Branch Financial Statement 2004.
Dear Stephen,

Forwarding a copy of the 2004 Financial Statement.
A Committee of Management Meeting was held on Saturday 14th May 2005 to finalise matters. Copies of the financial statement were made available to members after completion of the committee management meeting which was held on 20th April 2005.

Yours Sincerely
Bill Davey
Secretary
Wesley Vale Sub Branch

Saved as new Microsoft document 2

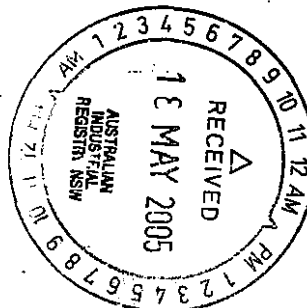
**WESLEY-VALE
SUB-BRANCH**

**ABN:
26 159 163 932**

**SECRETARY:
BILL DAVEY**

**16 VALLEY ROAD
DEVONPORT TAS
7310**

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



CONSTRUCTION FORESTRY MINING & ENERGY UNION
WESLEY VALE PULP & PAPER WORKERS' SUB-BRANCH
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2004

	\$ 2004	\$ 2003
<u>ACCUMULATED FUNDS</u>		
General Fund 01/01/04	18,761.06	11,918.36
Add Receipts for the Year	<u>31,397.50</u>	<u>46,528.25</u>
	50,158.56	58,446.61
Less Payments for the Year	28,831.44	39,685.55
	<u>\$ 21,327.12</u>	<u>\$ 18,761.06</u>
 <u>REPRESENTED BY</u>		
Current Assets		
Island State Credit Union		
- Savings Account	15,661.18	13,095.12
- Cash Management	6,299.58	6,000.00
GST Paid	<u>2,280.86</u>	<u>472.24</u>
	24,241.62	19,567.36
Less Current Liabilities		
GST Collected	2,826.82	806.30
	<u>\$ 21,414.80</u>	<u>\$ 18,761.06</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
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31ST OF DECEMBER 2004

	\$ 2004	\$ 2003
RECEIPTS		
Amcor Demerger Contributions		150.00
Membership Contributions	28,268.18	29,056.82
Interest - Island State Credit Union Cheque Account	282.50	238.40
Interest - Island State Credit Union Term Deposit	299.58	
Sundry Income	20.00	
	28,870.26	29,445.22
PAYMENTS		
Audit Fees	409.09	272.73
Bank Fees	35.30	19.15
Legal Costs	3,123.67	2,768.97
Mortuary Fee	711.22	633.79
Printing & Stationary Expenses	110.00	75.37
Sub-Branch Secretaries Meeting Expenses		
- Airfares etc	1,409.58	793.74
- Daily Allowance	2,683.73	2,675.70
Sub-Branch Capitas	16,358.21	14,576.93
Telephone	763.96	750.44
Insurance	37.68	35.70
Sundry Expenses	98.38	
	25,740.82	22,602.52
Net Surplus (Deficit) for the year	\$ 3,129.44	\$ 6,842.70

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 1ST JANUARY, 2004
TO 31ST 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 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.

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, 2004.

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, 2004, 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: 20 / 4 / 2005

CONSTRUCTION FORESTRY MINING & ENERGY UNION
FORESTRY & FURNISHING PRODUCTS DIVISION
PULP & PAPER WORKERS' (No.7) BRANCH
WESLEY VALE PULP & PAPER WORKERS' SUB-BRANCH

OPERATING REPORT

This Operating Report covers the activities of the Pulp & Paper Workers' (No. 7) Branch ("The Branch"), Wesley Vale Pulp & Paper Workers Sub-Branch of the Forestry & Furnishing Products Division of the Construction, Forestry, Mining & Energy Union for the year ended 31st 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 Wesley Vale Pulp & Paper Workers' 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 Wesley Vale Pulp & Paper Workers' 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 31st December 2004, the membership of the Sub-Branch was 100.

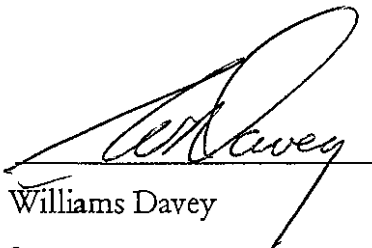
6. **Employees of the Sub-Branch**

At 31st December 2004, the Sub-Branch had no employees.

7. **Committee of Management and Executive**

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

<u>Name</u>	<u>Period of Appointment</u>
Geoffrey Summers	1.1.2004 – 31.12.2004
Michael Adams	1.1.2004 – 31.12.2004
William Davey	1.1.2004 – 31.12.2004



Williams Davey
Secretary

20/04/05
Dated

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 31st December 2004;
- In the opinion of the Committee of Management, meetings of the Committee were held during the year ending 31st December 2004 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


.....
MICHAEL ADAMS

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 31st December, 2004 the number of members of the sub-branch was 100.

In my opinion,

- The attached accounts show a true and fair view of the financial affairs of the organisation as at 31st December, 2004;
- 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



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 Bill Davey
Secretary
CFMEU FFPD
Wesley Vale Pulp & Paper Workers Sub Branch
16 Valley Road
DEVONPORT TAS 7310

Dear Mr Davey

Financial Return for year ending 31 December 2004 (FR2004/695)

I refer to the documents lodged in the Registry on 18 May 2005.

Before the documents can be filed I would appreciate your comments on the following matters:

As summarised in the Registry's letter of 19 January 2005 (copy attached), new financial reporting requirements applied to the sub-branch for its financial year ending 31 December 2004.

With the exception of the operating report, the documents lodged do not appear to meet these requirements for the following reasons (references are to page numbers of the letter of 19 January 2005):

General Purpose Financial Report (GPFR)

The documents lodged include a "statement of receipts and payments" for the year ending 31 December 2004. As noted on page 2, the GPFR comprises the statements listed under the heading number 1 and should include information required under the Industrial Registrar's reporting Guidelines and the Committee of Management Statement referred to in paragraphs 16 and 17 of those Guidelines.

The financial documents appear to omit required statements. This would appear to suggest that the statements have not been prepared as required under the RAO Schedule and the Guidelines.

If so, the sub-branch does not appear to have met its obligation to prepare and provide members with a copy of a general purpose financial report. The Committee of Management should now arrange for the preparation of a GPFR which meets these requirements.

Please note that the GPFR should include the notice required by s272(5) of the RAO Schedule which has replaced the notice under former s274 of the Act.

Auditor's Report

The auditor's opinion appears to be expressed in terms of the former financial reporting provisions of the Workplace Relations Act 1996. In particular, the auditor refers to s273 of the former provisions of the Act and the "certificates of the committee of management" and "accounting officer" which are no longer required under the RAO Schedule

The auditor must provide a report on a GPFR and give an opinion as required by s257(5) of the RAO Schedule.

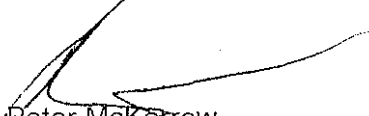
Further Action

Subject to any comments the sub-branch or its auditor may wish to make, the sub-branch should now:

- arrange for the preparation of a GPFR
- arrange a meeting of its committee of management and resolve on the matters set out in the Committee of Management Statement - see Attachment C of letter of 19 January 2005
- arrange for the auditor to audit the GPFR and provide a signed and dated report to the sub-branch
- provide copies of each report (GPFR, Operating and Auditor's - i.e. the "Full Report") to its members
- no earlier than 21 days after providing the Full Report, present it to a general meeting of members
- after presenting it to the meeting, complete the Secretary's Certificate - see attachment D - and lodge a copy of the Full Report in the Registry

I have sent a copy of this letter to the sub-branch auditor enclosing copies of relevant legislation and other information for his assistance.

Yours sincerely



Peter McKerrow
for Deputy Industrial Registrar

24 May 2005

c.c. Bonney Hortle & Partners Pty Ltd



CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION



Pulp & Paper
Workers' Branch
PO Box 415
Carlton South
VICTORIA 3053
PH: (03) 9349 2488
FAX: (03) 9349 2580
Email: info@cfmeuppw.org
www.cfmeuppw.org

21st June 2005

Deputy Industrial Registrar
Australian Industrial Registry
80 William Street
EAST SYDNEY NSW 2010

Dear Deputy Registrar

REQUEST FOR EXTENSION OF TIME TO SUBMIT FINANCIAL REPORTS

I am writing under the specific authority of the Committee of Management of the Pulp & Paper Workers' Branch to request extensions of time for the Boyer Sub-Branch and the Wesley Vale Sub-Branch of the Pulp & Paper Workers' Branch of the CFMEU to submit their Financial Reports for the year ended 31st December 2004.

Both Sub-Branches have experienced difficulties in completing their Financial Reports in compliance with the Registration and Accountability of Organisations Schedule because they have had to communicate the new requirements to auditors who perform only a very limited number of auditor's reports that must meet the requirements of the Workplace Relations Act.

I am advised that both Sub-Branches will complete the financial reporting process before the end of the July 2005.

Accordingly, on behalf of the Pulp & Paper Workers' Branch and the Boyer and Wesley Vale Sub-Branches, I respectfully request that an extension of time for the submission of the outstanding financial reports be granted.

If further information or discussion is required, please contact me on 03 9349 2488. We look forward to hearing from you.

Yours sincerely

Tim Woods
SECRETARY





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 Tim Woods
Branch Secretary
CFMEU FFPD
Pulp & Paper Workers Branch
1st Floor, 500 Swanston Street
CARLTON SOUTH VIC 3053

Dear Mr Woods

Re: Request for Extension of Time Submit Financial Reports (FR2004/ 685, 691 and 695)

I refer to your letter of 21 June 2005 on behalf of the Committee of Management of the Boyer and Wesley Vale sub-branches and your letter of 28 June 2005 on behalf of the Myrtleford sub-branch requesting an extension of time for each sub-branch to submit its financial reports for the year ended 31 December 2004.

I have set out below what power a Registrar has to extend time limits for reporting under sections 265 and 266 of the RAO Schedule.

This will depend on which of the following two reporting options a reporting unit chooses:

s265(5)(a) - presenting full report to members' meeting(s)

The reporting unit provides the full report (or a concise report) to members and after no less than 21 days, presents the full report to a general meeting of members. If you choose this option, the general meeting must be held within 6 months of the end of a financial year.

Power to extend time

Under s265(5), a reporting unit may apply to a Registrar to extend the period during which the general meeting must be held by no more than one month, namely from 6 months to no more than 7 months from the end of a financial year.

Effect of Extending Time by one month

The general meeting must be held within 7 months of the end of the financial year; the full or concise report must still be provided to members at least 21 days before the general meeting.

s265(5)(b) - presenting full report to committee of management meeting

The reporting unit provides the full report (or a concise report) to members and presents the full report to a meeting of its committee of management. If you choose this option, you must provide the report to members within 5 months of the end of the financial year. The committee of management meeting must be held within six months of the end of the financial year - see s265(1) and (3). This option is only available if the rules of your reporting unit provide for the matters specified in s266(3).

Power to extend time

Under s265(5), a reporting unit may apply to a Registrar to extend the period to provide the full or concise report to members by no more than one month, namely from 5 months to no more than 6 months from the end of the financial year.

Effect of Extending Time by one month

The full or concise report must be provided within 6 months of the end of the financial year and the committee of management meeting must be held within 7 months of the end of the financial year.

Making an application under s265(5)

If the reporting unit considers it is eligible and wishes to apply for an extension of time, its application should state clearly:

- whether it intends to present the full report to members' meeting or a committee of management meeting; and
- the period of extension it seeks; and
- provide reasons.

An application should be signed by an officer of the reporting unit. I will regard your applications as having been lodged on the dates your letters of 21 and 24 June were received. Please provide the details requested above and I will advise you of my decision.

I have no power to grant any other form of extension of time than those specified above.

I note your comments regarding the difficulties experienced by the sub-branches in communicating the requirements of the RAO Schedule to their auditors. Thank you for keeping the Registry informed on the progress of these matters.

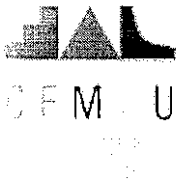
Should you wish to discuss this letter please contact me on 8374 6666

Yours sincerely,



Barry Jenkins
Deputy Industrial Registrar

4 July 2005



CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION


FORESTRY &
FURNISHING
PRODUCTS DIVISION

Pulp & Paper Workers'
Branch
PO BOX
CARLTON SOUTH
VICTORIA 3053

TEL: (03) 9349 2488
FAX: (03) 9349 2580
EMAIL: info@cfmeuppw.org

www.cfmeuppw.org

11th July 2005

Mr B. Jenkins
Deputy Industrial Registrar
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

Dear Mr Jenkins

RE: FR2004/685, 691 & 695

In respect of each of the applications previously submitted, in accordance with your advice of 4th July 2005, we provide the following information:

Boyer Sub-Branch

Consistent with the requirements of s265 (5) (b), the Sub-Branch will present the full report to a Committee of Management meeting and seeks an extension to the 7th July 2005 for the completion of this process. The extension is sought on the basis of the previously advised difficulties in advising auditors of the requirements of the Registration and Accountability of Organisations Schedule.

Wesley Vale Sub-Branch

Consistent with the requirements of s265 (5) (b), the Sub-Branch will present the full report to a Committee of Management meeting and seeks an extension to the 21st July 2005 for the completion of this process. The extension is sought on the basis of the previously advised difficulties in advising auditors of the requirements of the Registration and Accountability of Organisations Schedule.

Myrtleford Sub-Branch

Consistent with the requirements of s265 (5) (a), the Sub-Branch will present the full report to a members' meeting and seeks an extension to the 31st July 2005 for the completion of this process. The extension is sought on the basis that the officers of the Sub-Branch are honorary representatives whose available time has recently been consumed by significant job losses of members of the Sub-Branch, including some officers. In addition, we refer to the previously advised difficulties in advising auditors of the requirements of the Registration and Accountability of Organisations Schedule.

We trust this is the information required for you to consider providing an extension. If further discussion is required, please contact me on 03 9349 2488.

Thank you for your assistance in this matter.

Yours sincerely

Tim Woods
SECRETARY

cc. Mr C. Jones, Secretary, Boyer Sub-Branch
Mr W. Davey, Secretary, Wesley Vale Sub-Branch
Mr D. Jessup, Secretary, Myrtleford Sub-Branch



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 Tim Woods
Branch Secretary
CFMEU FFPD
Pulp & Paper Workers Branch
1st Floor, 500 Swanston St
CARLTON VIC 3053

Dear Mr Woods

Extension of Time - Financial Returns of Myrtleford (FR2004/691), Boyer (FR2004 /685) and Wesley Vale (FR2004/695) Sub-branches

I refer to your letter of 11 July about these sub-branches and earlier correspondence.

Wesley Vale Sub-branch

I note it is intended to present the full report to a meeting of the Sub-branch committee of management. In these circumstances, a Registrar may extend the period to provide the full report to members by no more than one month.

Under s265(5) of the RAO Schedule I hereby grant the Sub-branch an extension of time until 30 June 2005 (being the latest date allowable under s265(5)) in which to provide a copy of the financial report to its members

Myrtleford Sub-branch

I note that this Sub-branch intends to present its full report to a general meeting of members. In these circumstances, a Registrar may extend the period during which the general meeting must be held from within six months of the end of the financial year to seven months.

Under s265(5) of the RAO Schedule I hereby grant the Sub-branch an extension of time until 31 July 2005 to hold the general meeting of members.

Boyer Sub-branch

I note it is intended to present the full report to a meeting of the Sub-branch committee of management. In these circumstances, a Registrar may extend the period to provide the full report to members by no more than one month.

Under s265(5) of the RAO Schedule I hereby grant the Sub-branch an extension of time until 30 June 2005 (being the latest date allowable under s265(5)) in which to provide a copy of the financial report to its members

Yours sincerely

A handwritten signature in cursive script, appearing to read 'Barry Jenkins'.

Barry Jenkins
Deputy Industrial Registrar

22 July 2005



CONSTRUCTION
FORESTRY
MINING
ENERGY
ION



FOREST & FOREST
PRODUCTS DIVISION

Pulp & Paper
Workers' Branch
1st FLOOR
500 SWANSTON STREET
CARLTON SOUTH
VICTORIA 3053

PH: (03) 9349 2488
FAX: (03) 9349 2580

Thursday 21st July 2005.

To Barry Jenkins
Subject.....CFMEU Wesley Vale Sub Branch Financial Statement 2004.
Dear Barry,

Forwarding a copy of the 2004 Financial Statement.
A Committee of Management Meeting was held on Thursday 21st July 2005 to finalise matters. Copies of the financial statement were made available to members after completion of the committee management meeting which was held on 27th June 2005.

Yours Sincerely
Bill Davey
Secretary
Wesley Vale Sub Branch



Saved as new Microsoft document 2

WESLEY-VALE
SUB-BRANCH

ABN:
26 159 163 932

SECRETARY:
BILL DAVEY

16 VALLEY ROAD
DEVONPORT TAS
7310

PHONE/FAX:
(03) 6424 7913

**Construction Forestry Mining & Energy Union
Wesley Vale Pulp & Paper Workers' Sub-Branch**

General Purpose Financial Report
For the year ended 31 December, 2004

Bonney Hortle & Partners Pty Ltd
ABN 17 092 455 251
PO Box 691
DEVONPORT TAS 7310

Phone: 03 64248455 Fax: 03 64247183
Email: info@bhpartners.com.au

Construction Forestry Mining & Energy Union
Wesley Vale Pulp & Paper Workers' Sub-Branch
Detailed Profit and Loss Statement
For the year ended 31 December, 2004

	2004 \$	2003 \$
Income		
Arcor Demerger Contributions		150.00
Membership Contributions	28,268.18	29,056.82
Interest - Island State Cheque Account	282.50	238.40
Interest - Island State Term Deposit	299.58	
Sundry Income	20.00	
Total income	<u>28,870.26</u>	<u>29,445.22</u>
Expenses		
Audit fees	409.09	272.73
Bank Fees	35.30	19.15
Insurance	37.68	35.70
Legal Costs	3,123.67	2,768.97
Mortuary Fee	711.22	633.79
Printing & Stationary Expenses	110.00	75.37
Sub-Branch Secretaries Meeting Expenses		
- Airfare etc	1,409.59	793.74
- Daily Allowance	2,684.50	2,675.70
Sub-Branch Capitas	16,358.22	14,576.93
Sundry Expenses	98.38	
Telephone	763.96	750.44
Total expenses	<u>25,741.61</u>	<u>22,602.52</u>
Total changes in equity of the association	<u>3,128.65</u>	<u>6,842.70</u>
Opening retained profits	18,761.06	11,918.36
Net profit attributable to the association	<u>3,128.65</u>	<u>6,842.70</u>
Closing retained profits	<u>21,889.71</u>	<u>18,761.06</u>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Construction Forestry Mining & Energy Union
Wesley Vale Pulp & Paper Workers' Sub-Branch
Detailed Balance Sheet As At 31 December, 2004

	Note	2004 \$	2003 \$
Current Assets			
Cash Assets			
Island State Credit Union			
- Savings Account		15,661.18	13,095.12
- Cash Management		6,299.58	6,000.00
		<u>21,960.76</u>	<u>19,095.12</u>
Other			
GST Paid		2,755.77	472.24
		<u>2,755.77</u>	<u>472.24</u>
Total Current Assets		<u>24,716.53</u>	<u>19,567.36</u>
Total Assets		<u>24,716.53</u>	<u>19,567.36</u>
Current Liabilities			
GST Collected		2,826.82	806.30
		<u>2,826.82</u>	<u>806.30</u>
Total Current Liabilities		<u>2,826.82</u>	<u>806.30</u>
Total Liabilities		<u>2,826.82</u>	<u>806.30</u>
Net Assets		<u>21,889.71</u>	<u>18,761.06</u>
Members' Funds			
Accumulated Profits		21,889.71	18,761.06
Total Members' Funds		<u>21,889.71</u>	<u>18,761.06</u>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Construction Forestry Mining & Energy Union
Wesley Vale Pulp & Paper Workers' Sub-Branch
Statement of Cash Flows
For the year ended 31 December, 2004

	2004	2003
	\$	\$
<hr/>		
Cash Flow From Operating Activities		
Receipts for the Year	28,288.18	29,261.79
Payments for the Year	(26,004.62)	(22,268.46)
Interest received	582.08	238.40
Net cash provided by (used in) operating activities (note 2)	2,865.64	7,231.73
Net increase (decrease) in cash held	2,865.64	7,231.73
Cash at the beginning of the year	19,095.12	11,863.39
Cash at the end of the year (note 1)	21,960.76	19,095.12

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

**Construction Forestry Mining & Energy Union
Wesley Vale Pulp & Paper Workers' Sub-Branch
Statement of Cash Flows
For the year ended 31 December, 2004**

2004

2003

Note 1. Reconciliation Of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

- Savings Account	15,661.18	13,095.12
- Cash Management	6,299.58	6,000.00
	<u>21,960.76</u>	<u>19,095.12</u>

Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities To Net Profit

Operating profit (loss) after tax	3,128.65	6,842.70
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
Increase (decrease) in sundry provisions	(263.01)	389.03
Net cash provided by operating activities	<u>2,865.64</u>	<u>7,231.73</u>

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

NOTES TO, AND FORMING PART OF, THE FINANCIAL ACCOUNTS
FOR THE PERIOD 1ST JANUARY, 2004
TO 31ST 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 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, in particular sub-section (5) of Section 272 of the Registration and Accountability of Organisations Schedule, the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 272 which read as follows:-

- 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
- 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.
- A reporting unit must comply with an application made under subsection (1).

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 general purpose financial report of the Construction Forestry Mining and Energy Union Wesley Vale Pulp and Paper Workers' Sub-branch for the year ended 31st December, 2004.

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 general purpose financial report is free of material misstatement. Our procedures, including examination, on a test basis, of evidence supporting the amounts and other disclosures in the general purpose financial report 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 general purpose financial report is 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 272 Sub-Section (5) of the Registration and Accountability of Organisations Schedule 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, 2004, 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: 27/6/2005

CONSTRUCTION FORESTRY MINING & ENERGY UNION
FORESTRY & FURNISHING PRODUCTS DIVISION
PULP & PAPER WORKERS' (No.7) BRANCH
WESLEY VALE PULP & PAPER WORKERS' SUB-BRANCH

OPERATING REPORT

This Operating Report covers the activities of the Pulp & Paper Workers' (No. 7) Branch ('The Branch'), Wesley Vale Pulp & Paper Workers Sub-Branch of the Forestry & Furnishing Products Division of the Construction, Forestry, Mining & Energy Union for the year ended 31st 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 Wesley Vale Pulp & Paper Workers' 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 Wesley Vale Pulp & Paper Workers' 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 31st December 2004, the membership of the Sub-Branch was 100.

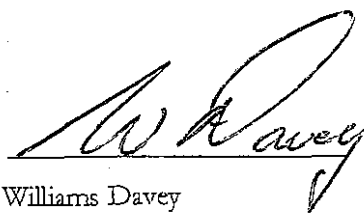
6. **Employees of the Sub-Branch**

At 31st December 2004, the Sub-Branch had no employees.

7. **Committee of Management and Executive**

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

<u>Name</u>	<u>Period of Appointment</u>
Geoffrey Summers	1.1.2004 – 31.12.2004
Michael Adams	1.1.2004 – 31.12.2004
William Davey	1.1.2004 – 31.12.2004



Williams Davey

Secretary

27.06.05

Dated

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

Committee of Managements Statement.

On the 27th June 2005 the Committee of Management of Wesley Vale Pulp & Paper Workers' passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31st December 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 kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - iv) The information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - v) 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: William Davey

Title of Office held:

Sub Branch Secretary / Treasurer

Signature:

W. Davey

Date:

27.06.05



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

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

Dear Mr Davey

Re: Financial Statements and Accounts for the year ending 31 December 2004 (FR2004/695)

I refer to the financial statements and accounts lodged in the Registry on 25 July 2005.

Thank you for your attention to the matters raised in the Registry's letter of 24 May 2005. Following the receipt of the information requested, the documents have been filed, and may be viewed on the internet at www.e-airc.gov.au/105nppwv/financial.

Please note the following for reference when preparing future financial documents.

Committee of Management Statement

This Statement must include a declaration by the Committee as to whether in its opinion

"where the organisation consists of 2 or more reporting units, the financial records of reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units in the organisation".

Keeping of consistent records as far as practicable is now a requirement under s252(2) of the RAO Schedule. In future Statements the Branch should express its opinion on this matter. If it is unable to state that its records have been kept as far as practicable in a consistent manner, it should say why.

Presentation of documents to Committee of Management Meeting

I also enclose for your information a copy of a letter from the Deputy Industrial Registrar to the Divisional Secretary Mr Trevor Smith, regarding presentation of financial reports to a Committee of Management meeting, for your information.

If you have any queries about this letter please contact me on 02 8374 6618.

Yours sincerely,

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

Belinda Penna
for Deputy Industrial Registrar

3 August 2005



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