



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: FR2005/581-[105N-PPVV]

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

Dear Mr Davey,

**Pulp & Paper Workers' Wesley Vale Sub-Branch – Financial Return for the year ending
31 December, 2005**

Our records show the 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*.

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.

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: **FR2005/581**.

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 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
2 February 2006

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:

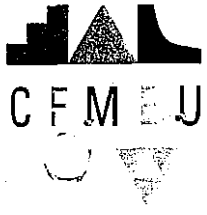
¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(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*



Friday 23rd June 2006.

To Who it Concerns.

Subject.....CFMEU Wesley Vale Sub Branch Financial Statement 2005.

Dear Sir, or Madam,

Forwarding a copy of the 2005 Financial Statement.

A Committee of Management meeting was held Friday 23rd June 2006 to finalise matters. Copies of the financial statement were made available to members after completion of Management meeting which was held 26th May 2006.

CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION



Yours Sincerely
Bill Davey
Secretary
Wesley Vale Sub Branch.

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

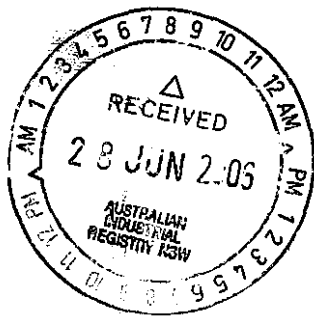
**WESLEY-VALE
SUB-BRANCH**

**ABN:
26 159 163 932**

**SECRETARY:
BILL DAVEY**

**16 VALLEY ROAD
DEVONPORT TAS
7310**

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



**CFMEU WESLEY VALE PULP & PAPER
WORKERS' SUB-BRANCH**

**FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2005**

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

CFMEU WESLEY VALE PULP & PAPER WORKERS' SUB-BRANCH

**PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Note	2005 \$	2004 \$
INCOME			
Interest - Island State Cheque Account		304.47	282.50
Interest - Island State Term Deposit		558.20	299.58
Sundry Income		-	20.00
Membership Contributions		33,033.79	28,268.18
		<u>33,896.46</u>	<u>28,870.26</u>
LESS EXPENDITURE			
Audit Fees		636.36	409.09
Bank Fees		7.85	35.30
Computer Expenses		123.65	-
Insurance		41.25	37.68
Legal Costs		-	3,123.67
Mortuary Fee		902.46	711.22
Printing, Postage and Stationery		71.27	110.00
Sub-Branch Secretaries Meeting Expenses - Travel		2,965.52	1,409.59
Sub-Branch Secretaries Meeting Expenses - Daily Allowance		3,234.35	2,684.50
Sub-Branch Secretaries Meeting Expenses - Lost Wages		1,020.65	-
Sub-Branch Capitas		20,756.72	16,358.22
Support Levy Fund		10,136.82	-
Sundry Expenses		150.00	98.38
Telephone		603.09	763.96
		<u>40,649.99</u>	<u>25,741.61</u>
NET OPERATING PROFIT (LOSS)		(6,753.53)	3,128.65
Retained Profits at the Beginning of the Financial Year		21,889.71	18,761.06
TOTAL AVAILABLE FOR APPROPRIATION		15,136.18	21,889.71
RETAINED PROFITS AT THE END OF THE FINANCIAL YEAR		<u>15,136.18</u>	<u>21,889.71</u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached auditors report.

CFMEU WESLEY VALE PULP & PAPER WORKERS' SUB-BRANCH

**BALANCE SHEET
AS AT 31 DECEMBER 2005**

	Note	2005 \$	2004 \$
CURRENT ASSETS			
Cash at Bank - Island State Credit Union Savings Account		11.24	15,661.18
Cash at Bank - Island State Credit Union Cash			
Management		13,857.78	6,299.58
GST Paid		5,114.69	2,755.77
		<u>18,983.71</u>	<u>24,716.53</u>
TOTAL ASSETS		<u>18,983.71</u>	<u>24,716.53</u>
CURRENT LIABILITIES			
GST Collected		3,847.53	2,826.82
		<u>3,847.53</u>	<u>2,826.82</u>
TOTAL LIABILITIES		<u>3,847.53</u>	<u>2,826.82</u>
NET ASSETS		<u><u>15,136.18</u></u>	<u><u>21,889.71</u></u>
EQUITY			
Retained Profits		15,136.18	21,889.71
TOTAL EQUITY		<u><u>15,136.18</u></u>	<u><u>21,889.71</u></u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached audit report.

CFMEU WESLEY VALE PULP & PAPER WORKERS' SUB-BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2005

	Note	2005 \$	2004 \$
Cash Flows from Operating Activities			
Receipts for the Year		36,337.50	31,117.00
Payments for the Year		(45,291.91)	(28,833.44)
Interest for the Year		862.67	582.08
Net Cash Used in Operating Activities	1(b)	<u>(8,091.74)</u>	<u>2,865.64</u>
Net Decrease in Cash Held		(8,091.74)	2,865.64
Cash at Beginning of Financial Year		21,960.76	19,095.12
Cash at End of Financial Year	1(a)	<u><u>13,869.02</u></u>	<u><u>21,960.76</u></u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached auditors report.

CFMEU WESLEY VALE PULP & PAPER WORKERS' SUB-BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Note	2005 \$	2004 \$
1. CASH FLOW INFORMATION			
(a) Reconciliation of Cash			
Cash at the end of financial year as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:			
Cash at Bank		11.24	15,661.18
Cash at Bank - Cash Management		<u>13,857.78</u>	<u>6,299.58</u>
		<u><u>13,869.02</u></u>	<u><u>21,960.76</u></u>
(b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax			
Profit from ordinary activities after income tax		6,753.53	3,128.65
Changes in Assets & Liabilities:			
Increase(Decrease) in GST Collected/Payable		<u>1,338.21</u>	<u>(263.01)</u>
Net cash provided by operating activities		<u><u>8,091.74</u></u>	<u><u>2,865.64</u></u>

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, 2005.

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 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, 2005, 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
Chartered Accountant

Dated: 30/5/2006

**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, 2005
TO 31ST DECEMBER, 2005

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 & 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 2005, 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 2005, the membership of the Sub-Branch was 105.

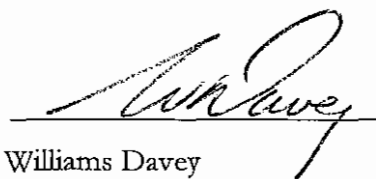
6. **Employees of the Sub-Branch**

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

7. **Committee of Management and Executive**

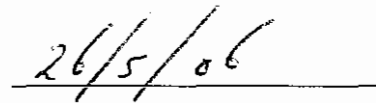
The following persons were members of the Sub-Branch Committee of Management, during the year ended 31st December 2005:

<u>Name</u>	<u>Period of Appointment</u>
Geoffrey Summers	1.1.2005 – 31.12.2005
Michael Adams	1.1.2005 – 31.12.2005
William Davey	1.1.2005 – 31.12.2005



Williams Davey

Secretary



Dated

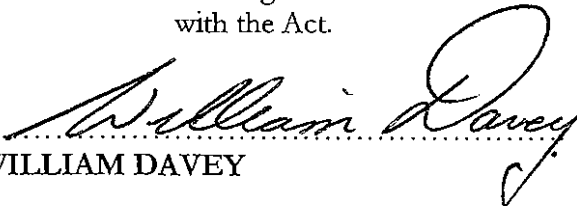
CONSTRUCTION FORESTRY MINING ENERGY UNION
PULP & PAPER WORKERS' BRANCH
WESLEY VALE SUB-BRANCH

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, 2005 the number of members of the sub-branch was 105.

In my opinion,

- The attached accounts show a true and fair view of the financial affairs of the organisation as at 31st December, 2005;
- 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

23/06/2006

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

Committee of Management's Statment

On *26th May* 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 2005.

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:

SECRETARY / TREASURER

Signature:

W.Davey

Date:

26/5/06

PO Box 415
Carlton South Victoria 3053
AUSTRALIA
Telephone: 61 3 9349 2488
Facsimile: 61 3 9349 2580
Email: info@cfmeuppw.org

C.F.M.E.U.
Pulp & Paper Workers'
Branch

Fax

To: Belinda Penna **From:** Mel Morley

Company: Australian Industrial Registry **Pages:** 2

Fax: (02) 9380 6990 **Date:** 19/07/06

Re: **CC:**

Urgent For Review Please Comment Please Reply Please Recycle

Dear Belinda

Please find following the signed Certificate of Secretary for the Wesley Vale Sub Branch of the CFMEU Pulp & Paper Workers Branch.

I trust this is all in order, please don't hesitate to contact if you require any further information.

Kind regards

Mel Morley

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

I William Davey, being the Secretary of the Wesley Vale 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 30/05/06; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 23/06/06; in accordance with section 266 of the RAO Schedule.

Signature:

William Davey

Date:

14/07/06

H:\Sub Branch Accounts\2005 Audit\Certificate of Secretary\Wesley Vale.doc

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A RECEIPT

14/07 2006 13:38 FAX 64+287202



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: Lodgement of Financial Statements and Accounts for the CFMEU FFPD, Pulp & Paper Workers' Wesley Vale Sub-Branch for the year ending 31 December 2005 (FR2005/581)

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry on 28 June 2006.

Please note the following for your future reference when preparing your financial statements.

Committee of Management Statement

The Committee of Management 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 the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation"

Keeping of consistent records as far as practicable is a requirement under s252(2) of the RAO Schedule. I note that this matter was also raised following the lodgement of the previous years' financial return (see copy of letter attached).

This statement does apply to your organisation as it is one amongst a number of reporting units of the organisation as a whole.

Future Committee of Management Statements must express an opinion on this matter. If the statement is not included in future returns from the Sub-Branch, the Registry will need to request further information as to why the Sub-Branch feels it is unable to make the statement.

If the Sub-Branch is unable to state that its records have been kept as far as practicable in a consistent manner, it should state why.

Secretary's Certificate

I have received an amended Secretary's Certificate advising that the full report was provided to the members on 30 May 2006. Thank you for your attention to this matter. The documents have now been filed, and may be viewed on the internet at www.e-airc.gov.au/105nppwv/financial.

I would like to take this opportunity to advise you that for financial years beginning after 1 November 2004 information about any recovery of wages activity undertaken by the branch is required to be disclosed in the financial statements, and various declarations to be made in the Committee of Management Statement.

Further information is contained in the Industrial Registrars' Reporting Guidelines, which can be found at www.airc.gov.au/organisations/rao/rao_253_a.pdf

Yours sincerely,



Belinda Penna
for Deputy Industrial Registrar

21 July 2006

cc. Ms Melinda Morley
Administration Manager
CFMEU Pulp & Paper Workers' 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 William Davey
Sub-Branch Secretary
CFMEU FFPD
Pulp & Paper Workers' Wesley Vale Sub-Branch
16 Valley Road
DEVONPORT TAS 7310

COPY

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,

Belinda Penna
for Deputy Industrial Registrar

3 August 2005