



**Ref: FR2006/590 -[105N-TAST]**

Mr Scott McLean  
Branch Secretary  
CFMEU FFPD  
Tasmanian Divisional Branch  
PO Box 1562  
LAUNCESTON TAS 7250

Dear Mr McLean

**Re: Construction, Forestry, Mining and Energy Union-FFPD- Tasmanian Branch  
Outstanding Financial Documents - *Workplace Relations Act 1996***

The Accounts and Audit Part of Schedule 1B of the *Workplace Relations Act 1996* requires, as a general rule, that the audited financial statements of a reporting unit of a registered organisation, be lodged in the Industrial Registry within 6 months and 14 days from the end of its financial year.

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 31 December, 2006. For details of these provisions and organisations' financial reporting obligations please refer to the Registry's earlier correspondence.

In particular there is no record of lodgement of copies of:

- the general purpose financial report;
- the auditor's report; or
- the operating report.

These three reports are referred to as the "full report".

Section 268 of the RAO Schedule<sup>1</sup> requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **17 July, 2007.**

Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation whose conduct contravened the civil penalty provision.

I also draw your attention to the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out the general duties of officers and employees of organisations and their branches in relation to financial management.

In the absence of lodgement of a copy of the full report, I request you state in writing by **13 August 2007**

- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report
- whether the committee of management has prepared the operating report

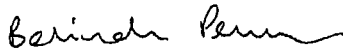
<sup>1</sup> Schedule 1B of the *Workplace Relations Act 1996*

- whether the full report has been provided to members, and if so, when
- whether the full report provided to the members has been presented to a general or committee of management meeting, and if so, when
- when a copy of the full report will be lodged in the Industrial Registry.

The full report when lodged must be accompanied by a certificate of the secretary or other authorised officer that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

If you wish to discuss this letter, please contact me on (02) 8374 6618. In reply please quote: **FR2006/590.**

Yours sincerely



Belinda Penna

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

23 July 2007



**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: FR2006/590-[105N-TAST]**

Mr Scott McLean  
Divisional Branch Secretary  
CFMEU FFPD  
Tasmanian Divisional Branch  
PO Box 1562  
LAUNCESTON TAS 7250

Dear Mr McLean

**Financial Return - year ending 31 December, 2006**

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*.

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.

**Information on AIRC Website**

We recommend you and your accountant/auditor also refer to the following documents on the Commission's website at [www.airc.gov.au](http://www.airc.gov.au):

- [RAO Schedule](#)
- [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 requirements of the RAO Schedule - many of them deal with financial reporting matters.

**Reporting Unit**

Under the provisions of the Registration and Accountability of Organisations Schedule (RAO), Schedule 1 of the *Workplace Relations Act 1996*, 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 use the term "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:

(a) 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

(b) 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 including disclosures related to any recovery of wages activity; and

(c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.

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 is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

## **The Second Meeting - if it is a Committee of Management Meeting**

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

## **Lodge full report within 14 days of meeting**

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at [www.airc.gov.au](http://www.airc.gov.au)).

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.

### **Contact the Registry**

We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au) as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely



For Deputy Industrial Registrar  
17 January 2007



**Documents Checklist**

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

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

No	Document	✓
<b>1</b>	<b>General Purpose Financial Report</b>	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
<b>2</b>	<b>Committee of Management Statement</b>	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
	Does the statement contain declarations relating to any recovery of wages activity?	
<b>3</b>	<b>Auditor's Report</b>	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
<b>4</b>	<b>Operating Report</b>	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
<b>5</b>	<b>Concise report*</b>	
<b>6</b>	<b>Certificate of Secretary or other Authorised Officer</b>	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

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



**Committee Of Management Statement**

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

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

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

*[Add the following if any recovery of wages activity has been undertaken during the financial year]*

- (f) in relation to recovery of wages activity:
  - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
  - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
  - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
  - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

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

Title of Office held:

Signature:

Date:

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

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

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

s268 of Schedule 1B *Workplace Relations Act 1996*

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

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

Signature

Date:

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

(a) the secretary; or

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

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

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



**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 Scott McLean  
Divisional Branch Secretary  
CFMEU FFPD  
Tasmanian Divisional Branch  
PO Box 1562  
LAUNCESTON TAS 7250

Dear Mr McLean

**Re: Outstanding Financial Statements and Accounts Documents for the CFMEU FFPD  
Tasmanian Divisional Branch for the year ending 31 December 2006 (FR2006/590)**

I refer to the previous correspondence dated 18 July 2007 (a copy of which is attached) concerning the outstanding lodgement of the financial statements and accounts for the year ended 31 December 2006.

To date, no response has been received to this letter, and the lodgement of these documents is now substantially overdue.

Accordingly, you are requested to lodge in the Registry, under cover of a certificate by the Secretary in accordance with section 268 of the *Workplace Relations Act 1996*, the abovementioned documents.

If you are unable to lodge the documents at this time please advise the Registry **in writing by 8 October 2007** when the documents are likely to be lodged.

Yours sincerely,

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

Belinda Penna  
For Deputy Industrial Registrar

21 September 2007



12 December 2007

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

COPY

CONSTRUCTION  
FORESTRY  
MINING  
ENERGY  
UNION

Dear Mr Jenkins

**Outstanding Financial Statement and Accounts for the FFPD Divisional Office, Branches and Sub-Branched for the Year Ending 31 December 2006**

Thank you for your correspondence of 4<sup>th</sup> December 2007.

I am writing to advise the current status of our program to complete the 2006 audits of the below listed entities. The status at this date is outlined in the following table.

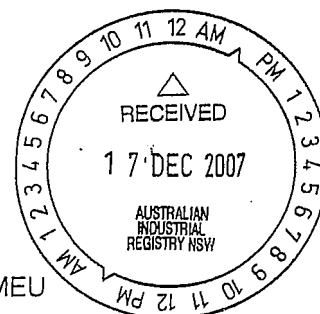
Entity	Status
Forestry & Furnishing Products Divisional National Office	Complete Feb 08
Victorian Forestry (No. 2) Branch	Complete Feb 08
South Australian (No. 3) Branch	Signed, 1 <sup>st</sup> Meeting
West Australian (No. 4) Branch	Lodged before 31.12.07
Pulp & Paper Workers' (No. 7) Branch	Complete Feb 08
Pulp & Paper Workers' - Melbourne Sub-Branch	Complete prior Feb 08
Pulp & Paper Workers' - Boyer Sub-Branch*	Complete prior Feb 08
Pulp & Paper Workers' - Burnie Sub-Branch	Complete prior Feb 08
Pulp & Paper Workers' - Sydney Sub-Branch*	Signed, 1 <sup>st</sup> Meeting
Pulp & Paper Workers' - Wesley Vale Sub-Branch*	Complete prior Feb 08
Pulp & Paper Workers' - Millicent Sub-Branch	Signed, 1 <sup>st</sup> Meeting

\* In 2007, the Boyer, Burnie and Wesley Vale Sub-Branched of the Pulp & Paper Workers' Branch were merged to form the Tasmanian Sub-Branch. As part of that restructure, the Sub-Branched have since ceased to conduct independent financial affairs and have entirely and completely consolidated their funds, including their assets, liabilities, income and expenditure into the funds of the Pulp & Paper Workers' Branch. As this occurred progressively across 2007, we now propose to subsume the Tasmanian Sub-Branch financial activities as activities of the Branch and to report on that basis for 2007.

We will continue to provide updates and would like to thank the Registry for its assistance and invite you to request any further information that may be required at any time.

Yours sincerely

Tim Woods  
Assistant National Secretary



cc. Michael O'Connor, National Secretary, FFPD Division, CFMEU

FORESTRY &  
FURNISHING  
PRODUCTS  
DIVISION

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148 - 152 Miller Street  
WEST MELBOURNE  
VICTORIA 3003

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Email: info@cfmeuforestry.org

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Australian Government

Australian Industrial Registry

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
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Mr Tim Woods  
Assistant National Secretary  
CFMEU FFPD  
148-152 Miller Street  
WEST MELBOURNE VIC 3003

Dear Mr Woods

**Outstanding Financial Statements and Accounts for the FFPD Divisional Office, Branches and Sub-Bran­ches for the year ending 31 December 2006**

I refer to your correspondence dated 12 December 2007, providing advice about the progress towards lodgement of outstanding financial statements and accounts for various reporting units of the Forestry & Furnishing Products Division (copy attached).

To date, the financial statements and accounts for the following reporting units remain outstanding:

- FFPD Divisional National Office
- Victorian FFPD Branch
- South Australian FFPD Branch
- Tasmanian FFPD Branch
- Pulp & Paper Workers' Branch
- P&PW Melbourne Sub-Branch
- P&PW Boyer Sub-Branch
- P&PW Burnie Sub-Branch
- P&PW Wesley Vale Sub-Branch

The letter dated 12 December 2007 advised that the audits for most of the reporting units were expected to be complete in, or prior to, February 2008.

Could you please advise what is the current status of these overdue financial documents, and when lodgement can be expected in the Registry?

If you would like to discuss this letter please contact me on 02 8374 6504.

Yours sincerely

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

Barry Jenkins  
Deputy Industrial Registrar

26 March 2008



## Facsimile

**To:** Mr Barry Jenkins  
**Facsimile No:** 9655 0401  
**From:** Michael O'Connor, National Secretary, CFMEU FFPD  
**Date:** 1 August 2008  
**No of pages (incl this one):** 2  
**Re:** CFMEU FFPD – Outstanding Financial Statements 2007

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Dear Mr Jenkins,

Following is a letter addressed to Mr Steve Teece of the Australian Industrial Registry, in relation to the CFMEU FFPD Outstanding Financial Statements for 2007.

A copy is forwarded for your information.

Sincerely,

Michael O'Connor  
**National Secretary**  
**Forestry & Furnishing Products Division**  
**CFMEU**



CONSTRUCTION  
FORESTRY  
MINING  
ENERGY  
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FORESTRY &  
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148 - 152 Miller Street  
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PH: (03) 9274 9215  
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Email: [Info@cfmeuforestry.org](mailto:Info@cfmeuforestry.org)

ABN 91 691 430 210

Mr Steve Teece  
Australian Industrial Registry  
By email to: [Steve.teece@air.gov.au](mailto:Steve.teece@air.gov.au)

cc: Mr Barry Jenkins  
By fax to : 9655 0401

1<sup>st</sup> August 2008

Dear Mr Teece,

**Re: Construction Forestry Mining & Energy Union – FFPD Forestry  
Furnishing Building Products & Manufacturing Division  
Outstanding Financial Documents – Workplace Relations Act 1996**

Thank you for the recent correspondence to all CFMEU FFPD reporting entities in regard to various outstanding 2007 financial statements.

As discussed with Barry Jenkins, the CFMEU FFPD is undertaking a restructure of the Division to reduce the number of reporting entities from fourteen down to two. The small size of most of our current reporting units has caused considerable administrative difficulty for the reporting units in complying in a timely manner. Since late 2007 the Divisional Office have been largely carrying out the work to enable these requirements to be met, which has meant we can ensure compliance but with some delay.

In relation to the remaining outstanding 2006 GPFR I can report the following lodgement schedule:

- Melbourne Sub Branch, Tasmanian Branch & Vic. Forestry Branch by the 8<sup>th</sup> August; and
- the Divisional report by the end of September 2008.

In relation to the outstanding 2007 GPFR I can report the following lodgement timetable:

- the Nowra PPW Sub Branch by the end of August;
- the Maryvale PPW Sub Branch by the end of September; and
- the NSW, Vic Forestry, Sth Australian, Tasmanian, Western Australian, PPW Branches and PPW Sub Branches of Melbourne, Millicent, Sydney and Tasmania & Divisional reports by the end of November.

We will update you on progress at the end of September 2008.

Please contact Jane Calvert, Divisional President, CFMEU FFPD on (03) 92749200 or [jcalvert@cfmeuforestry.org](mailto:jcalvert@cfmeuforestry.org) if you need to discuss this further.

Regards

Michael O'Connor  
*National Secretary*  
*CFMEU Forestry & Furnishing Products Division*

cc: A. Millar, D. Kirner, S. McLean, J. Calvert, C. Smith, B. Disken





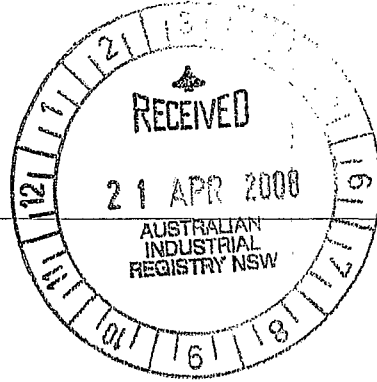
CONSTRUCTION  
 FORESTRY  
 MINING  
 ENERGY  
 UNION

Barry Jenkins  
 Deputy Industrial Registrar  
 AIR  
 Level 8 Terrace Towers  
 80 William Street  
 Sydney

NSW 2011  
 17<sup>th</sup> April 2008

Dear Mr Jenkins,

I refer to your correspondence dated 26<sup>th</sup> March 2008, requesting an update on the current status of outstanding financial documents:



**Reporting Entity:  
 of:**

**We expect to lodge by the end**

- |                                   |        |
|-----------------------------------|--------|
| • FFPD Divisional National Office | August |
| • Victorian FFPD No 2 Branch      | July   |
| • Sth Australian FFPD Branch      | May    |
| • Tasmanian FFPD Branch           | July   |
| • Pulp & Paper Workers Branch     | July   |
| • P&PW Melbourne Sub Branch       | April  |
| • P&PW Boyer Sub Branch           | April  |
| • P&PW Burnie Sub Branch          | April  |
| • P&PW Wesley Vale Sub Branch     | April. |

FORESTRY &  
 FURNISHING  
 PRODUCTS  
 DIVISION

You are also aware that we are currently restructuring the Division which will reduce the number of reporting entities dramatically and that we have in the meantime consolidated the financial management of most Branches and Sub Branches into a national centre.

I will provide a further update at the end of May or sooner should you wish.

I am now the person to contact about this and I can be contacted on (03) 9274 9200 or 0419 346 531 or by email [jcalvert@cfmeuforestry.org](mailto:jcalvert@cfmeuforestry.org).

Sincerely

Jane Calvert

Divisional President  
 CFMEU FFPD

National Office  
 148-152 Miller Street  
 WEST MELBOURNE  
 VICTORIA 3003

PH: (03) 9274 9215  
 FAX: (03) 9274 9284  
 Email: [info@cfmeuforestry.org](mailto:info@cfmeuforestry.org)

cc: Michael O'Connor, National Secretary, FFPD Division, CFMEU



**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 Michael O'Connor  
National Secretary  
CFMEU FFPD  
148-152 Miller Street  
WEST MELBOURNE VIC 3003

Dear Mr O'Connor

**Outstanding Financial Statements and Accounts for the FFPD Divisional Office  
and Branches for the year ending 31 December 2006**

I refer to your correspondence dated 1 August 2008, providing advice about the progress towards lodgement of outstanding financial statements and accounts for various reporting units of the Forestry & Furnishing Products Division (copy attached).

To date, the financial statements and accounts for the following reporting units remain outstanding for the year ending 31 December 2006:

- FFPD Divisional National Office
- Victorian FFPD Branch
- Tasmanian FFPD Branch

Your most recent correspondence dated 1 August 2008 advised that the lodgement of these reports was scheduled to be completed prior to the end of September 2008.

Could you please advise what the current status of these overdue financial documents is, and when lodgement can be expected in the Registry?

I note that your letter also advised progress regarding the year ending 31 December 2007 returns, and that these are also now overdue to be lodged. Any information you can provide regarding the progress of those returns would also be appreciated.

If you would like to discuss this letter please contact me on 02 8374 6618.

Yours sincerely,

*Belinda Penna*

Belinda Penna  
For Deputy Industrial Registrar

21 October 2008



CONSTRUCTION  
FORESTRY  
MINING  
ENERGY  
UNION

FORESTRY &  
FURNISHING  
PRODUCTS  
DIVISION

National Office  
148 - 152 Miller Street  
WEST MELBOURNE  
VICTORIA 3003  
PH: (03) 9274 9215  
FAX: (03) 9274 9284  
Email: [info@cfmeuforestry.org](mailto:info@cfmeuforestry.org)

ABN 91 691 430 210

Mr Steve Teece  
Australian Industrial Registry  
By email to: [Steve.teece@air.gov.au](mailto:Steve.teece@air.gov.au)

cc: Mr Barry Jenkins  
By fax to : 9655 0401

1<sup>st</sup> August 2008

Dear Mr Teece,

**Re: Construction Forestry Mining & Energy Union – FFPD Forestry  
Furnishing Building Products & Manufacturing Division  
Outstanding Financial Documents – Workplace Relations Act 1996**

COPY

Thank you for the recent correspondence to all CFMEU FFPD reporting entities in regard to various outstanding 2007 financial statements.

As discussed with Barry Jenkins, the CFMEU FFPD is undertaking a restructure of the Division to reduce the number of reporting entities from fourteen down to two. The small size of most of our current reporting units has caused considerable administrative difficulty for the reporting units in complying in a timely manner. Since late 2007 the Divisional Office have been largely carrying out the work to enable these requirements to be met, which has meant we can ensure compliance but with some delay.

In relation to the remaining outstanding 2006 GPFR I can report the following lodgement schedule:

- Melbourne Sub Branch, Tasmanian Branch & Vic. Forestry Branch by the 8<sup>th</sup> August; and
- the Divisional report by the end of September 2008.

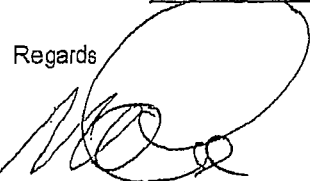
In relation to the outstanding 2007 GPFR I can report the following lodgement timetable:

- the Nowra PPW Sub Branch by the end of August;
- the Maryvale PPW Sub Branch by the end of September; and
- the NSW, Vic Forestry, Sth Australian, Tasmanian, Western Australian, PPW Branches and PPW Sub Branches of Melbourne, Millicent, Sydney and Tasmania & Divisional reports by the end of November.

We will update you on progress at the end of September 2008.

Please contact Jane Calvert, Divisional President, CFMEU FFPD on (03) 92749200 or [jcalvert@cfmeuforestry.org](mailto:jcalvert@cfmeuforestry.org) if you need to discuss this further.

Regards

  
Michael O'Connor  
National Secretary  
CFMEU Forestry & Furnishing Products Division

cc: A. Millar, D. Kirner, S. McLean, J. Calvert, C. Smith, B. Disken



Australian Government  
Australian Industrial Registry

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6886  
Fax: (02) 8380 6990  
Email: sydney@air.gov.au

Mr Michael O'Connor  
National Secretary  
CFMEU FFPD  
148-152 Miller Street  
WEST MELBOURNE VIC 3003

Dear Mr O'Connor

**Outstanding Financial Statements and Accounts for the FFPD Divisional Office  
and Branches for the year ending 31 December 2006**

I refer to your correspondence dated 1 August 2008, providing advice about the progress towards lodgement of outstanding financial statements and accounts for various reporting units of the Forestry & Furnishing Products Division (copy attached).

To date, the financial statements and accounts for the following reporting units remain outstanding for the year ending 31 December 2006:

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- Victorian FFPD Branch
- Tasmanian FFPD Branch

Your most recent correspondence dated 1 August 2008 advised that the lodgement of these reports was scheduled to be completed prior to the end of September 2008.

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If you would like to discuss this letter please contact me on 02 8374 6618.

Yours sincerely,

*Belinda Penna*

Belinda Penna  
For Deputy Industrial Registrar

21 October 2008



CONSTRUCTION  
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National Office  
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VICTORIA 3003

PH: (03) 9274 9215  
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Email: info@cfmeuforestry.org

ABN 91 691 430 210

Mr Steve Teece  
Australian Industrial Registry  
By email to: Steve.teece@air.gov.au

cc: Mr Barry Jenkins  
By fax to : 9855 0401

1<sup>st</sup> August 2008

Dear Mr Teece,

Re: Construction Forestry Mining & Energy Union – FFPD Forestry  
Furnishing Building Products & Manufacturing Division  
Outstanding Financial Documents – Workplace Relations Act 1996

COPY

Thank you for the recent correspondence to all CFMEU FFPD reporting entities in regard to various outstanding 2007 financial statements.

As discussed with Barry Jenkins, the CFMEU FFPD is undertaking a restructure of the Division to reduce the number of reporting entities from fourteen down to two. The small size of most of our current reporting units has caused considerable administrative difficulty for the reporting units in complying in a timely manner. Since late 2007 the Divisional Office have been largely carrying out the work to enable these requirements to be met, which has meant we can ensure compliance but with some delay.

In relation to the remaining outstanding 2006 GPFR I can report the following lodgement schedule:

- Melbourne Sub Branch, Tasmanian Branch & Vic. Forestry Branch by the 8<sup>th</sup> August; and
- the Divisional report by the end of September 2008.

In relation to the outstanding 2007 GPFR I can report the following lodgement timetable:

- the Nowra PPW Sub Branch by the end of August;
- the Maryvale PPW Sub Branch by the end of September; and
- the NSW, Vic Forestry, Sth Australian, Tasmanian, Western Australian, PPW Branches and PPW Sub Branches of Melbourne, Millcent, Sydney and Tasmania & Divisional reports by the end of November.

We will update you on progress at the end of September 2008.

Please contact Jane Calvert, Divisional President, CFMEU FFPD on (03) 92749200 or [jcalvert@cfmeuforestry.org](mailto:jcalvert@cfmeuforestry.org) if you need to discuss this further.

Regards

Michael O'Connor  
National Secretary  
CFMEU Forestry & Furnishing Products Division

cc: A. Millar, D. Kirner, S. McLean, J. Calvert, C. Smith, B. Disken



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Email: info@cfmeuforestry.org

ABN 91 691 430 210

Belinda Penna  
Australian Industrial Registry

By fax to : (02) 9380 6990

11<sup>th</sup> November 2008

Dear Belinda,

**Re: Construction Forestry Mining & Energy Union – FFPD Divisional  
Office and Branches for year ending 31 December 2006 & 2007**

Thank you for your correspondence of the 21<sup>st</sup> October 2008 regarding the above matter.

We have previously informed the AIR of the reason for the delay in lodgement and we appreciate your ongoing patience. The Divisional restructure we have undertaken will ensure that these delays are not repeated in future.

In relation to the remaining outstanding 2006 GPFR I can report the following lodgement schedule:

- Melbourne Sub Branch has been lodged;
- Tasmanian Branch & Vic. Forestry Branch by the 14<sup>th</sup> November 2008;
- National Office by the 12<sup>th</sup> December 2008.

In relation to the outstanding 2007 GPFR I can report the following lodgement timetable:

- Nowra PPW Sub Branch by the 12<sup>th</sup> December 2008;
- Maryvale PPW Sub Branch by the 12<sup>th</sup> December 2008;
- NSW, Vic Forestry, Sth Australian, Tasmanian, Western Australian, PPW Branches and PPW Sub Branches of Melbourne, Millicent, Sydney and Tasmania & Divisional reports by the end of the 2008 calendar year, although if we run out of time for the requisite meetings, these reports may not be lodged until early 2009.

We will update you on progress on the 14<sup>th</sup> December 2008.

Please contact Jane Calvert, Divisional President, CFMEU FFPD on (03) 92749200 or [jcalvert@cfmeuforestry.org](mailto:jcalvert@cfmeuforestry.org) if you need to discuss this further.

Regards

Michael O'Connor  
National Secretary  
CFMEU FFPD  
c/c A. Millar & PPW Sub Branch Secretaries, D. Kirner, S. McLean, J. Calvert, C. Smith, B. Disken



CONSTRUCTION  
FORESTRY  
MINING  
ENERGY  
UNION

FORESTRY &  
FURNISHING  
PRODUCTS  
DIVISION

21 November 2008

Mr B Jenkins  
Australian Industrial Registry  
Level 8 Terrance Towers  
80 William Street  
**EAST SYDNEY NSW 2011**



Dear Mr Jenkins

**Re: 2006 Audited Financial Statements**

Please find enclosed the audited Full Financial Statements Report, Concise Financial Report and Certificate by Secretary or Authorised Officer for the CFMEU FFPD Tasmania Branch for the year ended 31 December 2006.

If further information is required, please contact our Accountant and Financial Controller, Mr Barry Disken on 03 9274 9200.

Yours sincerely

Jane Calvert  
National President

**National Office**  
148 - 152 Miller Street  
WEST MELBOURNE  
VICTORIA 3003

PH: (03) 9274 9215  
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Email: [info@cfmeuforestry.org](mailto:info@cfmeuforestry.org)

ABN 91 691 430 210

[www.cfmeuforestry.org](http://www.cfmeuforestry.org)

**Certificate of Secretary or other Authorised Officer**

S268 of Schedule 1B Workplace Relations Act 1996

I, Scott McLean, being the Secretary of the Tasmania Branch of the Forestry & Furnishing Products Division of the Construction, Forestry, Mining & Energy Union certify:

- That the documents lodged herewith are copies of the full report, and the concise report referred to in s268 of the RAO Schedule; and
- That the concise report was provided to members on 6 May 2008; and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 5 June 2008 in accordance with section 266 of the RAO Schedule.

Signature:



Scott McLean - Branch Secretary

Date:

16 June 2008



CFMEU FORESTRY & FURNISHING  
PRODUCTS  
DIVISION TASMANIAN BRANCH

Audited Financial Statements  
For The Year Ended 31 December 2006

CLIENT COPY  
(PLEASE RETAIN FOR YOUR RECORDS)

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## CONTENTS

- Audit Report
- Operating Report
- Audited Financial Statements

# AUDIT REPORT

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION  
TASMANIAN BRANCH**

**Scope**

We have audited the attached financial statements of the CFMEU Forestry & Furnishing Products Division (Tasmanian Branch) for the year ended 31 December 2006. The committee is responsible for the financial statements and have determined that the accounting policies used are consistent with the financial reporting requirements. We have conducted an independent audit of the financial statements in order to express an opinion on it to the members.

We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Accounting Standards, reporting requirements under the Workplace Relations Act 1996 and other mandatory professional reporting requirements so as to present a view that is consistent with our understanding of the unions financial position and performance as represented by the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the financial reports presents fairly in accordance with applicable accounting standards, reporting requirements under the Workplace Relations Act 1996 and other mandatory professional requirements the financial position of the CFMEU Forestry & Furnishing Products Division (Tasmanian Branch) as at 31 December 2006 and the results of its operations for the year then ended.

Name of Firm: CORE ACCOUNTING & TAXATION

Name of Auditor: Scott Anthony Reed



Date: 1/4/08

Address: Suite 2  
1 Blaydon Street  
KINGS MEADOWS TAS 7249

# OPERATING REPORT

**CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION**  
**TASMANIAN BRANCH**

**OPERATING REPORT**

**FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2006**

This Operating Report covers the activities of the Union, for the financial year ended 31<sup>st</sup> December 2006, the results of those activities and any significant changes in the nature of those activities during the year.

1. Principal Activities of the Union

The principal activities of the Union during the past year fell into the following categories:

- Implementation of the decisions of the Committee of Management.
- Implementation of the union's organising agenda, including direct assistance and strategic advice on particular industry or site organising, projects, the training and development of officials and assistance to branches on planning and resourcing campaigns.
- Industrial support including representation of individual member grievances, advice on legal and legislative matters, pursuing relevant changes to the conditions of eligibility rules of the union, and responding to other unions' rules applications where they impact on membership of the CFMEU.
- The administration of awards and making applications to vary awards on behalf of branches.
- Management of information technology and strategic membership system designs to support organising.

Where appropriate, the Union has assisted in the implementation of relevant decisions via the variation of awards.

The Union has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to CFMEU members.

2. The Union's Financial Affairs

Financial Membership has declined during the financial year. Employee provisions have increased due to long service leave entitlements being reached in full.

3. Right of Members to Resign

All Members of the Union have the right to resign from the Union in accordance with Rule 11 of the National Rules of the Union, (and Section 174 of the Workplace Relations Act); by providing written notice addressed and delivered to the Secretary of the relevant Branch, including via email.

4. Superannuation Trustees

Scott Andrew McLean is an officer of the Union and is a Trustee and Member of the Board of Directors of the Timber Industry Superannuation Scheme.

5. Membership

The number of financial members as at the 31<sup>st</sup> December 2006 was 801.

6. Employees of the Union

As at the 31<sup>st</sup> December 2006, the Union employed 2 full time employees and 2 part time employees with a total number of employees measured on a full-time equivalent basis of 2.8.

7. Divisional Branch Management Committee members are:

Name:	Period:
Colin J Butler	1-1-06 to 31-12-06
Scott A McLean	1-1-06 to 31-12-06
Margaret A Watson	1-1-06 to 31-12-06
Leanne J Hardy	1-1-06 to 31-12-06
Narelle A Bassett	1-1-06 to 31-12-06
Kylie M Dundas	1-1-06 to 31-12-06
Paul R Worker	1-1-06 to 31-12-06
Robert B Bowen	1-1-06 to 31-12-06
Adrian J Littlejohn	1-1-06 to 31-12-06
Joseph M Kelly	1-1-06 to 31-12-06
Lindsay R Hills	1-1-06 to 31-12-06
Shiralee A Powell	1-1-06 to 31-12-06
Ricky K Wiggins	1-1-06 to 31-12-06
Barry L Summers	1-1-06 to 31-12-06
Martin J Clifford	1-1-06 to 31-12-06

Signature:   
Scott Andrew McLean

Date: 010408



**CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION**  
**TASMANIAN BRANCH**

**FOR THE YEAR ENDED 31 DECEMBER 2006**

Section 272(5) Notice

**INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of the members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 272 of the Registration and Accountability of Organisations Schedule (Schedule 1B to the Workplace Relations Act 1996) which reads as follows:

1. A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
2. The application must be made in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
3. A reporting unit must comply with an application made under subsection (1).

On 1 April 2008 the Committee of Management of Construction Forestry Mining and Energy Union Forest and Furnishing Products Division Tasmania Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31/12/2006.

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; and
- (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.
- (f) in relation to recovery of wages activity:
  - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
  - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
  - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contribution were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financials statement; and
  - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any

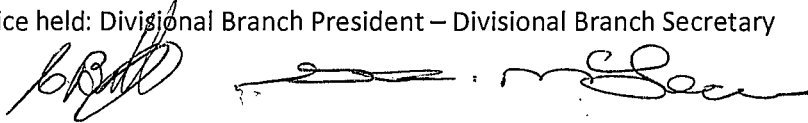
likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys from employers on behalf of workers until distributions of recovered money were made to the workers.

For Committee of Management: Colin John Butler- Scott Andrew McLean

Title of Office held: Divisional Branch President – Divisional Branch Secretary

Signature:

The image shows two handwritten signatures in black ink. The first signature is on the left, appearing to be 'CJ Butler', and the second is on the right, appearing to be 'S.A. McLean'. Both signatures are written in a cursive, flowing style.

Date: 1 April 2008

AUDITED FINANCIAL STATEMENTS

**CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION  
TASMANIAN BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	NOTES	2006 \$	2005 \$
Revenues from ordinary activities	2	261,183	301,174
Industry communications		18,000	-
Loss on sale of fixed assets		- 1,035	-
Employee expenses			
- Office Holders		- 92,087	- 91,712
- Others		- 58,514	- 91,253
Affiliation Fees ALP		- 1,963	- 1,950
Conference and meeting costs		- 24,086	- 13,865
Depreciation Expense		- 3,589	- 4,604
Other expenses from ordinary activities		- 148,528	- 146,967
<b>Profit from Ordinary activities before income tax expense</b>	3	- 50,619	- 49,177
Income tax expense relating to ordinary activities		-	-
<b>Profit or loss from ordinary activities after income tax expense</b>		- 50,619	- 49,177
Profit or loss from abnormal items after income tax expense		-	-
Profit or loss from extraordinary items after income tax expense		-	-
<b>Total changes in equity of the union</b>		<u>- 50,619</u>	<u>- 49,177</u>

The accompanying notes form part of these financial statements.

**CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION  
TASMANIAN BRANCH**

**STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	NOTES	2006 \$	2005 \$
<b>CURRENT ASSETS</b>			
Cash	4	34,790	24,880
Receivables		11,579	5,857
<b>TOTAL CURRENT ASSETS</b>		<u>46,369</u>	<u>30,736</u>
<b>NON-CURRENT ASSETS</b>			
Loan - National Office		10,000	10,000
Loan - NLDA		7,085	6,657
Property, Plant & Equipment	5	9,302	16,653
Investments	6	115,776	117,408
<b>TOTAL NON-CURRENT ASSETS</b>		<u>142,163</u>	<u>150,718</u>
<b>TOTAL ASSETS</b>		<u>188,532</u>	<u>181,455</u>
<b>CURRENT LIABILITIES</b>			
Trade Creditors		23,139	16,880
Other	7	53,090	17,788
Provisions	8	80,309	64,174
		<u>156,538</u>	<u>98,842</u>
<b>TOTAL LIABILITIES</b>		<u>156,538</u>	<u>98,842</u>
<b>NET ASSETS</b>		<u>31,994</u>	<u>82,613</u>
<b>EQUITY</b>			
Retained Profits		31,994	81,732
2005 Adjustment		-	881
<b>TOTAL EQUITY</b>		<u>31,994</u>	<u>82,613</u>

The accompanying notes form part of these financial statements.

**CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION  
TASMANIAN BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	NOTES	2006 \$	2005 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from members		220,527	247,245
Payments to suppliers and employees		- 303,825	- 328,705
Interest Received		391	2,108
Other		54,174	48,906
<b>Net cash provided from operating activities</b>	9	- 28,733	- 30,446
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Fixed asset purchases		-	948
Proceeds from sale of fixed assets		2,727	-
Loan - NLDA		- 428	- 6,657
Loan - National Office		-	10,000
Income received in advance		36,344	-
<b>Net cash flow from investing activities</b>		38,643	- 17,605
<b>Net increase / (decrease) in cash held</b>		9,910	- 48,051
<b>Cash at the beginning of the financial year</b>		24,880	72,930
<b>Cash at the end of the financial year</b>	4	<b>34,790</b>	<b>24,880</b>

The accompanying notes form part of these financial statements.

**CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION TASMANIAN DIVISIONAL  
BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2006**

**Note 1 Statement of Significant Accounting Policies**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Corporations Act 2001.

The financial report of CFMEU Forestry & Furnishing Products Division Tasmanian Divisional Branch complies with all Australian equivalents to International Financial Reporting Standards (IFRS) in their entirety.

The following is a summary of the material accounting policies adopted by the entity in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

**Accounting Policies**

**(a) Plant & Equipment**

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

**Plant and equipment**

Plant and equipment are measured on the cost basis less depreciation and impairment losses. The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

**Depreciation**

The depreciable amount of all fixed assets including building and capitalised lease assets, but excluding freehold land, is depreciated on a straight-line basis over their useful lives to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Plant and equipment	10 - 40%

**(b) Provisions**

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

**(c) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.



**CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION TASMANIAN DIVISIONAL  
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2006**

**(d) Revenue**

Revenue from the sale of goods is recognised upon the delivery of goods to customers. Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Dividend revenue is recognised when the right to receive a dividend has been established. Dividends received from associates and joint venture entities are accounted for in accordance with the equity method of accounting.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax (GST).

**(e) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**Note 2 Revenue**

	<b>2006</b>	<b>2005</b>
Operating activities		
— interest received	391	2,108
— Membership Contributions	220,527	247,245
Total Revenue	<u>220,918</u>	<u>249,354</u>
Non-operating activities		
— Reimbursements	12,769	5,974
— TISS Office Support	23,931	22,267
— Mining & Energy Division - Wages C Hinds	-	17,444
— Miscellaneous	3,929	2,238
— Partnership Distribution CFMEU & NLDA	(1,632)	1,148
— Workers Compensation	1,268	2,751
Other Income	<u>40,265</u>	<u>51,820</u>
Total Revenue	<u>261,183</u>	<u>301,174</u>

**CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION TASMANIAN DIVISIONAL  
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2006**

**Note 3 Profit from Ordinary Activities**

Profit from ordinary activities before income tax expense has been determined after :

	<b>2006</b>	<b>2005</b>
(a) Expenses		
Remuneration of the auditor	1,800	1,800
Sustentation CFMEU National Divisional Office	44,577	49,544

**Note 4 Cash Assets**

	<b>2006</b>	<b>2005</b>
Petty Cash	200	200
ISCU at call account 53786	20,237	4,534
Payroll clearing account	8,200	6,356
ISCU No 2 account 60345	6,154	2,207
ISCU Term Deposit 60345	-	-
ISCU Members relief fund 11570	-	8,100
CBA Property Account	-	3,482
	<u>34,790</u>	<u>24,880</u>

**Note 5 Property, Plant and Equipment**

	<b>2006</b>	<b>2005</b>
PLANT AND EQUIPMENT		
At cost	59,515	74,041
Accumulated depreciation	50,213	57,388
	<u>9,302</u>	<u>16,653</u>

	Office Equipment	Motor Vehicles	Total
Balance at the beginning of year	6,963	9,690	16,653
Disposals	-	(2,727)	(2,727)
Profit / Loss	-	(1,035)	(1,035)
Depreciation expense	(1,673)	(1,916)	(3,589)
Carrying amount at the end of year	<u>5,290</u>	<u>4,012</u>	<u>9,302</u>

**Note 6 Other Assets**

	<b>2006</b>	<b>2005</b>
Shares - ISCU	10	10
Partnership Equity CFMEU & NLDA	115,766	117,398
	<u>115,776</u>	<u>117,408</u>

**Note 7 Payables**

	<b>2006</b>	<b>2005</b>
CURRENT		
Payroll Liabilities	2,885	2,866
GST Control	971	2,031
Income in Advance	36,343	-
Relief Funds held in trust	12,891	12,891
	<u>53,090</u>	<u>17,788</u>

**CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION TASMANIAN DIVISIONAL  
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2006**

**Note 8 Provisions**

CURRENT	2006	2005
Employee Benefits - Office Holders		
Annual Leave	12,516	11,379
Long Service Leave	25,499	18,820
Sick Leave	18,973	12,469
	<hr/>	<hr/>
	56,988	42,668
Employee Benefits - Other		
Annual Leave	5,119	5,398
Long Service Leave	15,559	13,417
Sick Leave	2,644	2,690
	<hr/>	<hr/>
	23,321	21,506
	<hr/>	<hr/>
	80,309	64,174
	<hr/> <hr/>	<hr/> <hr/>
Number of employees at year end	4	4

**Note 9 Cash Flow Information**

	2006	2005
<b>Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities after Income Tax</b>		
Profit from ordinary activities after income tax	(50,619)	(49,177)
Cash flows excluded from profit from ordinary activities attributable to operating activities		
Non-cash flows in profit from ordinary activities		
Depreciation	3,589	4,604
Distribution CFMEU & NLDA Partnership	1,632	(1,148)
Net loss on disposal of plant & equipment	1,035	-
Changes in assets and liabilities		
decrease/(increase) receivables	(5,723)	(1,767)
(Increase)/decrease in payables	5,218	4,949
Increase/(decrease) in provisions	16,135	12,092
Cashflow from operations	<hr/>	<hr/>
	(28,733)	(30,446)
	<hr/> <hr/>	<hr/> <hr/>

CFMEU FORESTRY & FURNISHING  
PRODUCTS  
DIVISION TASMANIAN BRANCH

Audited Concise Financial Statements  
For The Year Ended 31 December 2006

CLIENT COPY  
(PLEASE RETAIN FOR YOUR RECORDS)

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## CONTENTS

○ Concise Audit Report

○ Concise Audited Financial Statements

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**CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION**  
**TASMANIAN BRANCH**  
**OPERATING REPORT**  
**FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2006**

This Operating Report covers the activities of the Union, for the financial year ended 31<sup>st</sup> December 2006, the results of those activities and any significant changes in the nature of those activities during the year.

1. Principal Activities of the Union

The principal activities of the Union during the past year fell into the following categories:

- Implementation of the decisions of the Committee of Management.
- Implementation of the union's organising agenda, including direct assistance and strategic advice on particular industry or site organising, projects, the training and development of officials and assistance to branches on planning and resourcing campaigns.
- Industrial support including representation of individual member grievances, advice on legal and legislative matters, pursuing relevant changes to the conditions of eligibility rules of the union, and responding to other unions' rules applications where they impact on membership of the CFMEU.
- The administration of awards and making applications to vary awards on behalf of branches.
- Management of information technology and strategic membership system designs to support organising.

Where appropriate, the Union has assisted in the implementation of relevant decisions via the variation of awards.

The Union has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to CFMEU members.

2. The Union's Financial Affairs

Financial Membership has declined during the financial year. Employee provisions have increased due to long service leave entitlements being reached in full.

3. Right of Members to Resign

All Members of the Union have the right to resign from the Union in accordance with Rule 11 of the National Rules of the Union, (and Section 174 of the Workplace Relations Act); by providing written notice addressed and delivered to the Secretary of the relevant Branch, including via email.

4. Superannuation Trustees

Scott Andrew McLean is an officer of the Union and is a Trustee and Member of the Board of Directors of the Timber Industry Superannuation Scheme.

5. Membership

The number of financial members as at the 31<sup>st</sup> December 2006 was 801.

6. Employees of the Union

As at the 31<sup>st</sup> December 2006, the Union employed 2 full time employees and 2 part time employees with a total number of employees measured on a full-time equivalent basis of 2.8.

7. Divisional Branch Management Committee members are:

Name:	Period:
Colin J Butler	1-1-06 to 31-12-06
Scott A McLean	1-1-06 to 31-12-06
Margaret A Watson	1-1-06 to 31-12-06
Leanne J Hardy	1-1-06 to 31-12-06
Narelle A Bassett	1-1-06 to 31-12-06
Kylie M Dundas	1-1-06 to 31-12-06
Paul R Worker	1-1-06 to 31-12-06
Robert B Bowen	1-1-06 to 31-12-06
Adrian J Littlejohn	1-1-06 to 31-12-06
Joseph M Kelly	1-1-06 to 31-12-06
Lindsay R Hills	1-1-06 to 31-12-06
Shiralee A Powell	1-1-06 to 31-12-06
Ricky K Wiggins	1-1-06 to 31-12-06
Barry L Summers	1-1-06 to 31-12-06
Martin J Clifford	1-1-06 to 31-12-06

Signature:   
Scott Andrew McLean

Date: 01/04/06

**CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION**  
**TASMANIAN BRANCH**

**FOR THE YEAR ENDED 31 DECEMBER 2006**

Section 272(5) Notice

**INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of the members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 272 of the Registration and Accountability of Organisations Schedule (Schedule 1B to the Workplace Relations Act 1996) which reads as follows:

1. A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
2. The application must be made in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
3. A reporting unit must comply with an application made under subsection (1).



On 1 April 2008 the Committee of Management of Construction Forestry Mining and Energy Union Forest and Furnishing Products Division Tasmania Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31/12/2006.

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; and
- (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.
- (f) in relation to recovery of wages activity:
  - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
  - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
  - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contribution were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financials statement; and
  - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any

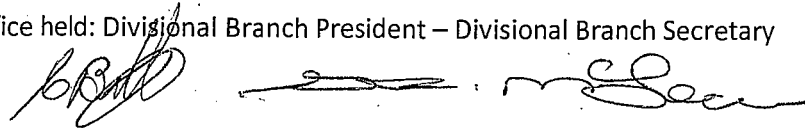
likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys from employers on behalf of workers until distributions of recovered money were made to the workers.

For Committee of Management: Colin John Butler- Scott Andrew McLean

Title of Office held: Divisional Branch President – Divisional Branch Secretary

Signature:



Date: 1 April 2008

CONCISE AUDIT REPORT

**CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION TASMANIAN BRANCH**  
**CONCISE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2006**

**WORKPLACE RELATIONS ACT 1996**  
**INFORMATION TO BE PROVIDED TO MEMBER OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of the members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 272 of the Registration and Accountability of Organisations Schedule (Schedule 1B to the Workplace Relations Act 1996) which reads as follows:

1. A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
2. The application must be made in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
3. A reporting unit must comply with an application made under subsection (1).

This report is a concise report and a copy of the full report and auditor's report will be sent to the member free of charge if requested by the member. The concise report has been derived from the full report, and cannot be expected to provide as full an understanding of financial performance as the full report.

**Auditors' Certificate**

We certify that the attached concise financial report is a fair and accurate reflection of the financial statements of the CFMEU Forestry & Furnishing Products Division Tasmanian Branch for the year ended 31<sup>st</sup> December 2006. Our auditors report on the accounts did not contain details of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996 and complies with relevant Australian Accounting Standards.

**CORE ACCOUNTING & TAXATION**



**SCOTT REED**

Suite 2, 1 Blaydon Street  
KINGS MEADOWS  
Dated: 11/4/08

CONCISE AUDITED FINANCIAL  
STATEMENTS

**CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION  
TASMANIAN BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	NOTES	2006 \$	2005 \$
Revenues from ordinary activities		261,183	301,174
Forestry Tas. - industry communications		18,000	-
Loss on sale of fixed assets	-	1,035	-
Employee expenses			
- Office Holders	-	92,087	91,712
- Others	-	58,514	91,253
Affiliation Fees ALP	-	1,963	1,950
Conference and meeting costs	-	24,086	13,865
Depreciation Expense	-	3,589	4,604
Other expenses from ordinary activities	-	148,528	146,967
<b>Profit from Ordinary activities before income tax expense</b>	-	50,619	49,177
Income tax expense relating to ordinary activities		-	-
<b>Profit or loss from ordinary activities after income tax expense</b>	-	50,619	49,177
Profit or loss from abnormal items after income tax expense		-	-
Profit or loss from extraordinary items after income tax expense		-	-
<b>Total changes in equity of the union</b>	-	50,619	49,177

**CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION  
TASMANIAN BRANCH**

**STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	NOTES	2006 \$	2005 \$
<b>CURRENT ASSETS</b>			
Cash		34,790	24,880
Receivables		11,579	5,857
<b>TOTAL CURRENT ASSETS</b>		46,369	30,736
<b>NON-CURRENT ASSETS</b>			
Loan - National Office		10,000	10,000
Loan - NLDA		7,085	6,657
Property, Plant & Equipment		9,302	16,653
Investments		115,776	117,408
<b>TOTAL NON-CURRENT ASSETS</b>		142,163	150,718
<b>TOTAL ASSETS</b>		188,532	181,455
<b>CURRENT LIABILITIES</b>			
Trade Creditors		23,139	16,880
Other		53,090	17,787
Provisions		80,309	64,174
		156,538	98,841
<b>TOTAL LIABILITIES</b>		156,538	98,841
<b>NET ASSETS</b>		31,994	82,613
<b>EQUITY</b>			
Retained Profits		31,994	81,732
2005 Adjustment		-	881
<b>TOTAL EQUITY</b>		31,994	82,613

**CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION  
TASMANIAN BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	2006 \$	2005 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Receipts from members	220,527	247,245
Payments to suppliers and employees	- 303,825	- 328,705
Interest Received	391	2,108
Other	54,174	48,906
<b>Net cash provided from operating activities</b>	<b>- 28,733</b>	<b>- 30,446</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Fixed asset purchases	-	948
Proceeds from sale of fixed assets	2,727	-
Loan - NLDA	- 428	6,657
Loan - National Office	-	10,000
Income received in advance	36,344	-
<b>Net cash flow from investing activities</b>	<b>38,643</b>	<b>- 17,605</b>
<b>Net increase / (decrease) in cash held</b>	<b>9,910</b>	<b>- 48,051</b>
<b>Cash at the beginning of the financial year</b>	<b>24,880</b>	<b>72,930</b>
<b>Cash at the end of the financial year</b>	<b>34,790</b>	<b>24,880</b>





**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

Ms Jane Calvert  
National President, FFPD Division  
Construction, Forestry, Mining and Energy Union  
148-152 Miller Street  
WEST MELBOURNE VIC 3003



Dear Ms Calvert

**Re: Lodgement of Financial Statements and Accounts – FFPD – Tasmanian Divisional  
Branch - for year ending 31 December 2006 (FR2006/590)**

Thank you for lodging the above financial statements and accounts which were received in the Registry on 25 November 2008.

The documents have been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'S. Kellett'.

Stephen Kellett  
Statutory Services Branch

2 January 2009

cc. Mr Barry Disken, Financial Controller