

TR/nd.returns

21st July, 2003



CONSTRUCTION

FORESTRY

MINING

ENERGY

UNION

Industrial Registrar
Australian Industrial Registry
Level 8
80 William Street
SYDNEY NSW 2011

Dear Sir/Madam,

Re: Financial Returns

Please find enclosed herewith the financial returns of the Construction Forestry Mining and Energy Union, Construction & General Division, A C T Branch, for the year ending 31st December, 2002.

Please confirm receipt at your earliest convenience.

Yours faithfully,

Tom Roberts

TOM ROBERTS
National Industrial Officer

Encl.



CONSTRUCTION &
GENERAL DIVISION
ABN 46 243 168 565

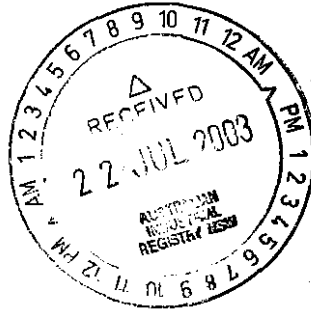
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KLO



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Canberra ACT 2601

ABN 55 843 098 729

CONSTRUCTION FORESTRY MINING & ENERGY UNION
CONSTRUCTION & GENERAL DIVISION – ACT BRANCH

FINANCIAL ACCOUNTS
FOR THE YEAR ENDED
31 DECEMBER 2002



Chartered Accountant

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

FINANCIAL STATEMENTS 31 DECEMBER 2002

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**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

SECRETARY'S CERTIFICATE

Pursuant to section 280 (1) of the *Workplace Relations Act 1996*, I, George Wason certify that the auditor's report, accounts and statements of the above named Branch for the year ended 31 December 2002, annexed hereto, are copies of the documents presented to the meeting of the Branch Management Committee on 8 July 2003.

Members were supplied with a copy of the above mentioned statements, printed in the CFMEU ACT Branch Journal – Winter edition, posted 23rd June 2003.

Dated at Canberra this 18th day of July 2003.



George Wason
Branch Secretary
CFMEU
Construction and General Division
ACT Branch



**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

AUDIT OPINION

I have inspected and audited the accounting records kept by the abovenamed Branch in respect of the year ended 31 December 2002, and I state that in my opinion:

- (A) (1) there were kept by the Branch in relation to the year, satisfactory accounting records, including::
- (a) records of the sources and nature of the income of the Branch including income from members; and
 - (b) records of the nature and purposes of the expenditure of the Branch; and
- (2) the accounts and statements prepared under section 273 of the Workplace Relations Act 1996 in relation to the year were properly drawn up so as to give a true and fair view of:
- (a) the financial affairs of the Branch as at 31 December 2002; and
 - (b) the income and expenditure and any surplus or deficit of the Branch for the year ended 31 December 2002;
- (B) all the information and explanations that under subsection 276(2) were required to be provided by officers or employees of the Branch were provided;

Dated at Canberra this 9th day of May 2003.

C G Fearon - Registered Company Auditor
KLα Accounting
Chartered Accountant

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Unit 8, 10 Kennedy Street,
Kingston, ACT, 2604
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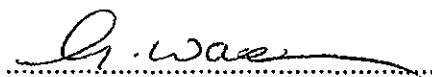
**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

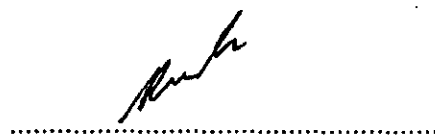
MANAGEMENT COMMITTEE'S CERTIFICATE

We, George Wason and Sarah Schoonwater, being two members of the Branch Management Committee of the Construction Forestry Mining and Energy Union - Construction and General Division - ACT Branch, hereby state on behalf of that Management Committee and in accordance with a resolution passed by that Management Committee on 8 April 2003, that:

- (a) in the opinion of the Management Committee, the attached accounts show a true and fair view of the financial affairs of the Branch as at 31 December 2002;
- (b) in the opinion of the Management Committee, meetings of the Management Committee were held in accordance with the rules of the Branch;
- (c) to the knowledge of any member of the Management Committee there have been no instances where records of the Branch or other documents (not being documents containing information made available to a member of the Branch under Section 274(2) of the *Workplace Relations Act 1996*) or copies of those records or documents, or copies of the rules of the Branch, have not been furnished or made available to members in accordance with the Act, the Regulations thereto, or the rules of the Branch as the case may be;
- (d) the Branch has complied with Sections 279(1) and 279(6) of the Act in relation to the financial accounts in respect of the preceding financial year and the Auditor's report thereon.

Dated at Canberra this 8th day of April 2003.


George Wason


Sarah Schoonwater


**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

ACCOUNTING OFFICER'S CERTIFICATE

I, George Wason, being the officer responsible for keeping the accounting records of the Construction Forestry Mining and Energy Union - Construction and General Division - ACT Branch, hereby certify that as at 31 December 2002 the number of members of the Branch was 1,558 and that in relation to the 2002 financial year, in my opinion;

- (a) the accounts annexed hereto show a true and fair view of the financial affairs of the Branch as at the end of the financial year;
- (b) a record has been kept of all monies paid by, or collected from, members of the Branch, and all monies so paid or collected have been credited to the bank account to which these monies are to be credited in accordance with the rules of the Branch;
- (c) before any expenditure was incurred by the Branch, approval for the incurring of the expenditure was obtained in accordance with the rules of the Branch;
- (d) as to funds of the Branch 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 such funds other than for the purposes for which the fund was created;
- (e) all loans or other financial benefits granted to persons holding office in the Branch were authorised in accordance with the rules of the Branch;
and
- (f) the register of members of the Branch was maintained in accordance with the Act.

Dated at Canberra this 8th day of April 2003.


George Wason

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

**BALANCE SHEET
AS AT 31 DECEMBER 2002**

	Note	2002 \$	2001 \$
CURRENT ASSETS			
Cash	6	117,335	40,120
Receivables	7	6,132	7,706
Prepayments	7	-	8,513
TOTAL CURRENT ASSETS		<u>123,467</u>	<u>56,339</u>
NON-CURRENT ASSETS			
Investments	8	2,599,956	2,636,430
Property, plant and equipment	9	319,829	378,165
TOTAL NON-CURRENT ASSETS		<u>2,919,785</u>	<u>3,014,595</u>
TOTAL ASSETS		<u>3,043,252</u>	<u>3,070,934</u>
CURRENT LIABILITIES			
Creditors and borrowings	10	73,636	61,829
Provisions	11	119,869	103,149
TOTAL CURRENT LIABILITIES		<u>193,505</u>	<u>164,978</u>
NON-CURRENT LIABILITIES			
Provisions	11	76,869	68,906
Borrowings	10	228,079	595,145
TOTAL NON-CURRENT LIABILITIES		<u>304,948</u>	<u>664,051</u>
TOTAL LIABILITIES		<u>498,453</u>	<u>829,029</u>
NET ASSETS		<u>2,544,799</u>	<u>2,241,905</u>
MEMBERS' EQUITY			
Retained surpluses		<u>2,544,799</u>	<u>2,241,905</u>

The accompanying notes form part of these financial statements

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2001**

	Note	2001 \$	2000 \$
OPERATING SURPLUS / (DEFICIENCY)		302,894	18,614
Income Tax Expense		-	-
OPERATING SURPLUS / (DEFICIENCY) AFTER INCOME TAX		<u>302,894</u>	<u>18,614</u>
Profit on Extraordinary Items		-	-
Income Tax attributable to profit on extraordinary items		-	-
Profit on extraordinary items after tax		<u>-</u>	<u>-</u>
OPERATING SURPLUS / (DEFICIENCY) AND EXTRAORDINARY ITEMS AFTER INCOME TAX		302,894	18,614
Retained Surplus at the beginning of the year		<u>2,241,905</u>	<u>2,223,291</u>
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR		<u>\$ 2,544,799</u>	<u>\$ 2,241,905</u>

The accompanying notes form part of these financial statements

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2002**

1. ACCOUNTING POLICIES

The financial statements of the Branch have been drawn up in accordance with the accounting standards and disclosure requirements of the Australian accounting bodies, applicable Approved Accounting Standards. They have been prepared on the basis of historical costs and do not take into account changing money values nor, except where stated, current valuations of non-current assets. Except where stated the accounting policies have been consistently applied.

Set out below is a summary of the significant accounting policies adopted by the Union in the preparation of the financial statements.

(a) Income Tax

The Union is exempt from income tax and therefore does not adopt the liability method of tax effect accounting.

(b) Fixed Assets

Fixed Assets Acquired:

Fixed assets are capitalised at historical cost and depreciated as outlined below.

Depreciation

Fixed assets are depreciated over their useful lives. They are first depreciated in the year of acquisition. The diminishing value method of depreciation is used unless an alternative method is considered more appropriate at the time of acquisition.

Buildings are depreciated in accordance with Accounting Standard AAS 4.

(c) Provisions

Employee Entitlements

The provisions relate to annual leave, long service leave and rostered days off and have been calculated on the basis of pro-rata entitlement under appropriate awards on current wages.

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2002**

1. ACCOUNTING POLICIES (Continued)

(d) Superannuation Fund

The Union contributes to an employee superannuation fund. Such Union contributions are charged against income.

(e) Information to be provided to Members or Registrar

In accordance with the requirements of the *Workplace Relations Act 1996*, as amended, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274 which reads as follows:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner and within such time, as is prescribed.
- (3) A Registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

(f) Investment Property

Investment property consists of a readily realisable investment interest in land and buildings held for the purpose of letting to produce rental income. The carrying value of the investment property is assessed regularly to determine whether any property should be written down to its current value.

(g) Basis of Accounting

Dues income is accounted for on a cash basis in accordance with the provisions of the *Workplace Relations Act 1996*. All other income and expenses are accounted for on an accrual basis.

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2002**

	2002	2001
	\$	\$
2 OPERATING REVENUE		
Included in operating revenue are the following items entering into the determination of operating surplus:		
Revenue:		
-Membership subscriptions	503,249	490,143
-Rent received	173,812	185,875
-Donations received	230,000	180,000
-Interest received	407	692
-Investment income - Profits from Unit Trust	88,714	101,739
-Contributions Received	10,764	690
-Training Income	48,962	29,024
-Sundry income	50,769	76,766
-Counter sales	1,217	983
-Profit on sale of fixed assets	219,920	-
3 OPERATING SURPLUS		
Included in operating surplus are the following items of expense:		
Depreciation of property, plant and equipment	55,417	55,654
Amortisation of buildings	40,966	41,488
Loss on Disposal of Assets	14,451	4,788
Amounts set aside to provisions for Employee entitlements		
- Annual leave	13,990	5,084
- Long service leave	7,962	6,152
- Rostered Days Off	2,730	1,530
Remuneration of auditors		
Amounts received or due and receivable by the auditors for:		
- Auditing the accounts	4,000	1,400
- Other services	-	-
Donations paid or due and payable	1,364	520
Salaries and wages paid or due and payable to:		
- Holders of office	204,171	233,460
- Employees	273,057	210,946

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2002**

	2002	2001
	\$	\$
4 INCOME TAX		
The Union is not liable for income tax		
5 EXTRAORDINARY ITEMS		
Profit on extraordinary items	<u>-</u>	<u>-</u>
6 CASH		
Cash at bank	115,381	38,820
Cash on hand	<u>1,954</u>	<u>1,300</u>
	<u>117,335</u>	<u>40,120</u>
7 RECEIVABLES AND PREPAYMENTS		
Current		
Sundry debtors	<u>6,132</u>	<u>7,706</u>
Prepaid wages	<u>-</u>	<u>8,513</u>
8 INVESTMENTS		
Current	-	-
Non-Current		
Investment properties - at cost	1,187,297	1,187,297
Improvements	96,685	96,685
Accumulated Amortisation	<u>(469,526)</u>	<u>(433,052)</u>
	<u>814,456</u>	<u>850,930</u>
Investment in Unit Trust	<u>1,785,500</u>	<u>1,785,500</u>
	<u>2,599,956</u>	<u>2,636,430</u>

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2002**

	2002	2001
	\$	\$
9 PROPERTY, PLANT AND EQUIPMENT		
Leasehold Land and Buildings	100,263	200,513
Less: Accumulated Amortisation	24,766	44,510
	<u>75,497</u>	<u>156,003</u>
Plant and Equipment	9,031	9,031
Less: Accumulated Depreciation	8,733	8,622
	<u>298</u>	<u>409</u>
Motor Vehicles	315,050	346,424
Less: Accumulated Depreciation	71,644	125,397
	<u>243,406</u>	<u>221,027</u>
Library	1,661	1,661
Less: Accumulated Depreciation	1,661	1,661
	<u>-</u>	<u>-</u>
Fixtures and Fittings	3,810	3,810
Less: Accumulated Depreciation	3,182	3,084
	<u>628</u>	<u>726</u>
Total Property, Plant and Equipment	<u>319,829</u>	<u>378,165</u>
10 CREDITORS AND BORROWINGS		
Current		
Sundry Creditors	29,195	15,275
Accrued Expenses	8,200	8,600
BITF Grant in Advance	9,351	20,027
Loan - Motor Vehicles	26,890	17,927
	<u>73,636</u>	<u>61,829</u>
Non-Current		
Loan - Investments	210,975	572,737
Loan - Motor Vehicles	17,104	22,408
	<u>228,079</u>	<u>595,145</u>

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2002**

	2002	2001
	\$	\$
11 PROVISIONS		
Current		
Provision for Employee Entitlements	119,869	103,149
Non-Current		
Provision for Employee Entitlements	76,869	68,906

12 COMMITMENTS AND CONTINGENT LIABILITIES

The estimated maximum amount of commitments and contingent liabilities not provided for in the financial statements as at 31 December 2002 are:

Commitments

In relation to business undertakings	-	-
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Contingent Liabilities

In relation to business undertakings	-	-
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13 EVENTS SUBSEQUENT TO BALANCE DATE

Since the balance date of 31 December 2002 there have been no events that are of a material nature or likely to have a material effect on the financial statements of the Union.

14 RELATED PARTY TRANSACTIONS

During the year there have been no related party transactions not otherwise disclosed in the financial statements.

15 REMUNERATION OF OFFICE HOLDERS

Salaries and wages	204,171	233,460
Value of other benefits	-	-
	<u>204,171</u>	<u>233,460</u>

16 BENEFITS RECEIVED FROM OTHER SOURCES

The Union has expenses which are paid for from other sources. Total value of expenses paid for on behalf of the Union are within the range of \$200,000 to \$250,000 for the financial year.

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2002**

	Note	2002 \$	2001 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from members' subscriptions		503,249	490,143
Cash payments to suppliers & employees		(1,195,320)	(903,106)
Interest received		407	692
Distribution Received		88,714	101,739
Rent received		173,812	181,299
Donations received		230,000	180,000
Training Income		48,962	29,024
Payment of affiliation fees, capitation fees & dispute levies		(39,255)	(78,138)
Other receipts		<u>62,750</u>	<u>90,351</u>
NET CASH FROM OPERATING ACTIVITIES	(2)	<u>(126,681)</u>	<u>92,004</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of fixed assets		(156,183)	(86,649)
Proceeds from disposal of fixed assets		<u>360,080</u>	<u>8,000</u>
NET CASH FROM INVESTING ACTIVITIES		<u>203,896</u>	<u>(78,649)</u>
NET CASH INCREASE FOR THE YEAR		77,215	13,355
Cash at the beginning of the year		<u>40,120</u>	<u>26,765</u>
Cash at the end of the year	(1)	<u><u>117,335</u></u>	<u><u>40,120</u></u>

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

**NOTES TO AND FORMING PART OF THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2002**

	2002	2001
	\$	\$
1 RECONCILIATION OF CASH		
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related Items in the Balance Sheet as follows:		
Cash at Bank	115,381	38,820
Cash on Hand	1,954	1,300
	<u>117,335</u>	<u>40,120</u>
	<u>\$ 117,335</u>	<u>\$ 40,120</u>
2 RECONCILIATION OF OPERATING SURPLUS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Surplus after income tax	302,894	18,614
Add / (Less) Non Cash Items		
Depreciation and amortisation	96,383	97,142
Transfers to provisions	24,683	12,766
Decrease in receivables	1,574	7,336
Decrease / (Increase) in Prepayments	8,513	(8,513)
(Increase) in Investments	-	(674,477)
Increase in creditors and accrued expenses	13,520	1,249
(Decrease) / Increase in Loans	(368,779)	633,099
Loss (profit) on sale of fixed assets	(205,469)	4,788
	<u>(126,681)</u>	<u>92,004</u>
Net cash Provided by Operating Activities	<u>\$ (126,681)</u>	<u>\$ 92,004</u>

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2002**

	2002	2001
	\$	\$
INCOME		
Donations	230,000	180,000
Interest Received	407	692
Investment Income - Profits from Unit Trust	88,714	101,739
Membership Fees	503,249	490,143
Rents Received	173,812	185,875
Sundry Income	50,769	76,766
Contributions Received	10,764	690
Training Income	48,962	29,024
Profit on sale of non-current Assets	219,920	-
Counter Sales	1,217	983
TOTAL INCOME	<u>1,327,814</u>	<u>1,065,912</u>
EXPENDITURE		
Affiliation Fees	11,319	10,541
Amortisation	40,966	41,488
Auditor's Remuneration	4,000	1,400
Bank Charges	3,370	3,733
Capitation Fees - National Office	27,936	67,597
Commissions Paid	5,753	8,380
Computer Costs	-	743
Counter Sales Merchandise	4,903	4,577
Depreciation - Plant & Equipment	111	152
Depreciation - Motor Vehicles	55,208	55,389
Depreciation - Fixtures & Fittings	98	113
Donations	1,364	520
Electricity	658	1,421
Entertainment Expenses	1,001	5,553
Fring Benefits Tax	56,249	33,685
Gift Vouchers	877	1,055
Hire of Plant & Equipment	-	10,923
Insurance	10,444	14,907

The accompanying notes form part of these financial statements

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

KLa Accounting, Chartered Accountant

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION - ACT BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2002**

Legal Costs	649	357
Loss on sale of non-current assets	14,451	4,788
Meeting Expenses	1,285	5,252
Memberships - Clubs	23,048	23,136
Motor Vehicle Expenses	35,618	31,618
Payroll Tax	4,070	4,132
Postage, Printing and Stationery	975	2,744
Provision for Employee Entitlements	24,682	12,766
Rates & Rent	-	-
Redundancy Contributions	31,970	38,393
Rent - Darwin	5,026	5,417
Rental Property Expenses	59,148	44,688
Repairs and Maintenance	-	450
Salaries and Wages		
Office Holders	204,171	233,460
Employees	273,057	210,946
Subscriptions	720	1,360
Sundry Expenses	9,530	6,467
Superannuation Contributions	74,735	114,701
Telephone	10,448	10,731
Training	1,138	7,814
Travelling Expenses	25,942	25,901
TLC Picnic	-	-
	<u>1,024,920</u>	<u>1,047,298</u>
NET SURPLUS / (DEFICIENCY)	<u><u>\$ 302,894</u></u>	<u><u>\$ 18,614</u></u>

The accompanying notes form part of these financial statements
This statement is to be read in conjunction with the attached report by
KLa Accounting, Chartered Accountant



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Tom Roberts
National Industrial Officer
Construction & General Division
Construction, Forestry, Mining and Energy Union
PO Box Q235 QVB Post Office
SYDNEY NSW 1230

Dear Mr Roberts

**Re: Lodgement of Financial Statements and Accounts for the CFMEU
Construction & General Division, ACT Divisional Branch for year ended
31 December 2002 (FR 2002/791)**

Receipt is acknowledged of the abovementioned financial statements and accounts which were lodged in the Registry on 22 July 2002.

The documents have been filed.

Loans, Grants and Donations

I note that the Income and Expenditure Statement shows Donations totalling \$1,364. I would like to remind you that if any individual donation exceeded \$1,000 a statement showing the relevant particulars must be lodged pursuant to subsection 269(1) of the *Workplace Relations Act 1996*.

If you have any queries regarding the above, please contact me on (02) 8374 6618.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

25 July 2003

cc. Mr George Wason
Construction & General Division
ACT Divisional Branch Secretary