



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/672-[105N-ACT]

Mr G Wason
Branch Secretary/Treasurer
CFMEU - Construction & General Division
Australian Capital Territory Divisional Branch
P.O. Box 498
DICKSON ACT 2602

Dear Mr Wason

**Re: Construction, Forestry, Mining and Energy Union-Construction and General Division,
Australian Capital Territory Divisional Branch Financial Reporting Obligations under *Workplace
Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 December, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 December, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 31 December, 2003 has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please note that a branch of an organisation may be exempted from the accounting, auditing and reporting obligations in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna

E-mail: belinda.penna@air.gov.au
12 January 2004



TR/nd.returns

CONSTRUCTION

FORESTRY

MINING

ENERGY

UNION

28th July, 2004

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, 2003.

Please confirm receipt at your earliest convenience.

Yours faithfully,

TOM ROBERTS
National Legal Officer

Encl.



CONSTRUCTION &
GENERAL DIVISION
ABN 46 243 168 565

JOHN SUTTON
National Secretary

FEDERAL OFFICE
LEVEL 2
15 WENTWORTH AVENUE
SYDNEY NSW 2000

PO BOX Q235
QUEEN VICTORIA BLDG
POST OFFICE
SYDNEY NSW 1230

PH: (02) 9267 7644

FAX: (02) 9267 8863

WEB:

www.cfmeu.asn.au/construction

KLO

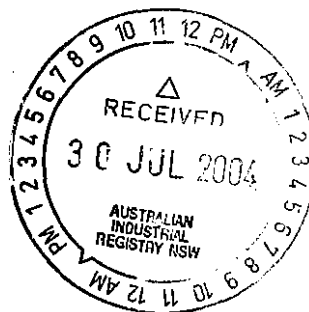
KLO Accounting
Unit 8, 10 Kennedy Street,
Kingston, ACT, 2604
Telephone 02 6239 5007
Facsimile 02 6239 5009
email :mail@kla.com.au

Correspondence:
GPO Box 75
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 2003**



Chartered Accountant

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

FINANCIAL STATEMENTS 31 DECEMBER 2003

INDEX

Secretary's Certificate	1
Independent Auditor's Report	2
Management Committee's Certificate	3
Accounting Officer's Certificate	4
Balance Sheet	5
Statement of Income and Expenditure	6
Notes to the Financial Statements	7 - 12
Statement of Cash Flows	13
Notes to the Statement of Cash Flows	14
Detailed Statement of Income and Expenditure	15 - 16

**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 2003, annexed hereto, are copies of the documents presented to the meeting of the Branch Management Committee on 20th April 2004.

Members were supplied with a copy of the above mentioned statements, printed in the CFMEU ACT Branch Journal – Winter Edition, posted 15th June 2004.

Dated at Canberra this 20th day of July 2004.



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 2003, 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 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 2003; and
 - (b) the income and expenditure and any surplus or deficit of the Branch for the year ended 31 December 2003;
- (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 third day of May 2004.



C G Fearon - Registered Company Auditor
KLα Accounting
Chartered Accountant

KLα Accounting
Unit 8, 10 Kennedy Street,
Kingston, ACT, 2604
Telephone 02 6239 5007
Facsimile 02 6239 5009
email :mail@kla.com.au

Correspondence:
GPO Box 75
Canberra ACT 2601
ABN 55 843 098 729

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

MANAGEMENT COMMITTEE'S CERTIFICATE

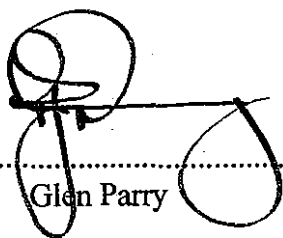
We, Glen Parry and Sarah Schoonwater, being two members of the Branch Management Committee of the Construction Forestry Mining and Energy Union - Construction and General Division - ACT Branch, hereby state on behalf of that Management Committee and in accordance with a resolution passed by that Management Committee on 20th April 2004, 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 2003;
- (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

20th day of April

2004.


.....
Glen Parry


.....
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 2003 the number of members of the Branch was 1496 and that in relation to the 2003 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

20th day of April

2004.



George Wason

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

**BALANCE SHEET
AS AT 31 DECEMBER 2003**

	Note	2003 \$	2002 \$
CURRENT ASSETS			
Cash	6	256,347	117,335
Receivables	7	8,333	6,132
Loans	7	<u>345,321</u>	<u>-</u>
TOTAL CURRENT ASSETS		<u>610,001</u>	<u>123,467</u>
NON-CURRENT ASSETS			
Investments	8	2,563,481	2,599,956
Property, plant and equipment	9	<u>221,617</u>	<u>319,829</u>
TOTAL NON-CURRENT ASSETS		<u>2,785,098</u>	<u>2,919,785</u>
TOTAL ASSETS		<u>3,395,099</u>	<u>3,043,252</u>
CURRENT LIABILITIES			
Creditors and borrowings	10	40,809	73,636
Provisions	11	<u>139,980</u>	<u>119,869</u>
TOTAL CURRENT LIABILITIES		<u>180,789</u>	<u>193,505</u>
NON-CURRENT LIABILITIES			
Provisions	11	86,334	76,869
Borrowings	10	<u>-</u>	<u>228,079</u>
TOTAL NON-CURRENT LIABILITIES		<u>86,334</u>	<u>304,948</u>
TOTAL LIABILITIES		<u>267,123</u>	<u>498,453</u>
NET ASSETS		<u>3,127,976</u>	<u>2,544,799</u>
MEMBERS' EQUITY			
Retained surpluses		<u>3,127,976</u>	<u>2,544,799</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 2002**

	Note	2003 \$	2002 \$
OPERATING SURPLUS / (DEFICIENCY)		583,177	302,894
Income Tax Expense		-	-
OPERATING SURPLUS / (DEFICIENCY) AFTER INCOME TAX		<u>583,177</u>	<u>302,894</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		583,177	302,894
Retained Surplus at the beginning of the year		<u>2,544,799</u>	<u>2,241,905</u>
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR		<u><u>\$ 3,127,976</u></u>	<u><u>\$ 2,544,799</u></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 2003**

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 2003**

	2003	2002
	\$	\$
2 OPERATING REVENUE		
Included in operating revenue are the following items entering into the determination of operating surplus:		
Revenue:		
-Membership subscriptions	546,768	503,249
-Rent received	186,949	173,812
-Donations received	220,000	230,000
-Interest received	3,224	407
-Investment income - Profits from Unit Trust	96,178	88,714
-Contributions Received	45,529	10,764
-Training Income	45,685	48,962
-Sundry income	50,867	50,769
-Counter sales	1,877	1,217
-Profit on sale of fixed assets	576,436	219,920
3 OPERATING SURPLUS		
Included in operating surplus are the following items of expense:		
Depreciation of property, plant and equipment	57,419	55,417
Amortisation of buildings	38,459	40,966
Loss on Disposal of Assets	6,744	14,451
Amounts set aside to provisions for Employee entitlements		
- Annual leave	15,512	13,990
- Long service leave	9,466	7,962
- Rostered Days Off	4,598	2,730
Remuneration of auditors		
Amounts received or due and receivable by the auditors for:		
- Auditing the accounts	4,400	4,000
- Other services	-	-
Donations paid or due and payable	13,960	1,364
Salaries and wages paid or due and payable to:		
- Holders of office	250,098	204,171
- Employees	335,104	273,057

**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 2003**

	2003	2002
	\$	\$
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	255,047	115,381
Cash on hand	1,300	1,954
	<u>256,347</u>	<u>117,335</u>
7 RECEIVABLES		
Current		
Sundry debtors	<u>8,333</u>	<u>6,132</u>
Loans - CTUC	<u>345,321</u>	<u>-</u>
8 INVESTMENTS		
Current	-	-
Non-Current		
Investment properties - at cost	1,187,297	1,187,297
Improvements	96,685	96,685
Accumulated Amortisation	(506,001)	(469,526)
	<u>777,981</u>	<u>814,456</u>
Investment in Unit Trust	<u>1,785,500</u>	<u>1,785,500</u>
	<u>2,563,481</u>	<u>2,599,956</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 2003**

	2003	2002
	\$	\$
9 PROPERTY, PLANT AND EQUIPMENT		
Leasehold Land and Buildings	-	100,263
Less: Accumulated Amortisation	-	24,766
	<u>-</u>	<u>75,497</u>
Plant and Equipment	-	9,031
Less: Accumulated Depreciation	-	8,733
	<u>-</u>	<u>298</u>
Motor Vehicles	304,134	315,050
Less: Accumulated Depreciation	82,517	71,644
	<u>221,617</u>	<u>243,406</u>
Library	-	1,661
Less: Accumulated Depreciation	-	1,661
	<u>-</u>	<u>-</u>
Fixtures and Fittings	-	3,810
Less: Accumulated Depreciation	-	3,182
	<u>-</u>	<u>628</u>
Total Property, Plant and Equipment	<u>221,617</u>	<u>319,829</u>
10 CREDITORS AND BORROWINGS		
Current		
Sundry Creditors	32,609	29,195
Accrued Expenses	8,200	8,200
BITF Grant in Advance	-	9,351
Loan - Motor Vehicles	-	26,890
	<u>40,809</u>	<u>73,636</u>
Non-Current		
Loan - Investments	-	210,975
Loan - Motor Vehicles	-	17,104
	<u>-</u>	<u>228,079</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 2003**

	2003	2002
	\$	\$
11 PROVISIONS		
Current		
Provision for Employee Entitlements	139,980	119,869
Non-Current		
Provision for Employee Entitlements	86,334	76,869

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	-	-
--------------------------------------	---	---

Contingent Liabilities

In relation to business undertakings	-	-
--------------------------------------	---	---

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	250,098	204,171
Value of other benefits	-	-
	<u>250,098</u>	<u>204,171</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 2003**

	Note	2003 \$	2002 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from members' subscriptions		546,768	503,249
Cash payments to suppliers & employees		(1,595,798)	(1,195,320)
Interest received		3,224	407
Distribution Received		96,178	88,714
Rent received		186,949	173,812
Donations received		220,000	230,000
Training Income		45,685	48,962
Payment of affiliation fees, capitation fees & dispute levies		(70,768)	(39,255)
Other receipts		<u>98,273</u>	<u>62,750</u>
NET CASH FROM OPERATING ACTIVITIES	(2)	<u>(469,489)</u>	<u>(126,681)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of fixed assets		(87,226)	(156,183)
Proceeds from disposal of fixed assets		<u>695,727</u>	<u>360,080</u>
NET CASH FROM INVESTING ACTIVITIES		<u>608,501</u>	<u>203,896</u>
NET CASH INCREASE FOR THE YEAR		139,012	77,215
Cash at the beginning of the year		<u>117,335</u>	<u>40,120</u>
Cash at the end of the year	(1)	<u><u>256,347</u></u>	<u><u>117,335</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 2003**

	2003	2002
	\$	\$
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	255,047	115,381
Cash on Hand	1,300	1,954
	<u>256,347</u>	<u>117,335</u>
	<u>\$ 256,347</u>	<u>\$ 117,335</u>

**2 RECONCILIATION OF OPERATING SURPLUS TO NET CASH
PROVIDED BY OPERATING ACTIVITIES**

Operating Surplus after income tax	583,177	302,894
Add / (Less) Non Cash Items		
Depreciation and amortisation	95,878	96,383
Transfers to provisions	29,576	24,683
Decrease in receivables	(2,201)	1,574
Decrease / (Increase) in Loans	(345,321)	8,513
(Increase) in Investments	-	-
Increase in creditors and accrued expenses	3,414	13,520
(Decrease) / Increase in Loans	(264,320)	(368,779)
Loss (profit) on sale of fixed assets	(569,692)	(205,469)
	<u>(469,489)</u>	<u>(126,681)</u>
Net cash Provided by Operating Activities	<u>\$ (469,489)</u>	<u>\$ (126,681)</u>

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

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2003**

	2003	2002
	\$	\$
INCOME		
Donations	220,000	230,000
Interest Received	3,224	407
Investment Income - Profits from Unit Trust	96,178	88,714
Membership Fees	546,768	503,249
Rents Received	186,949	173,812
Sundry Income	50,867	50,769
Contributions Received	45,529	10,764
Training Income	45,685	48,962
Profit on sale of non-current Assets	576,436	219,920
Counter Sales	1,877	1,217
TOTAL INCOME	<u>1,773,513</u>	<u>1,327,814</u>
EXPENDITURE		
Affiliation Fees	12,424	11,319
Amortisation	38,459	40,966
Auditor's Remuneration	4,400	4,000
Bank Charges	3,380	3,370
Capitation Fees - National Office	58,344	27,936
Commissions Paid	6,888	5,753
Counter Sales Merchandise	7,028	4,903
Depreciation - Plant & Equipment	1	111
Depreciation - Motor Vehicles	57,417	55,208
Depreciation - Fixtures & Fittings	1	98
Donations	13,960	1,364
Electricity	207	658
Entertainment Expenses	(509)	1,001
Fring Benefits Tax	38,345	56,249
Gift Vouchers	-	877
Insurance	5,155	10,444

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 2003**

Legal Costs	2,457	649
Loss on sale of non-current assets	6,744	14,451
Meeting Expenses	2,164	1,285
Memberships - Clubs	22,584	23,048
Motor Vehicle Expenses	29,718	35,618
Payroll Tax	66	4,070
Postage, Printing and Stationery	2,466	975
Provision for Employee Entitlements	29,576	24,682
Redundancy Contributions	35,804	31,970
Rent - Darwin	6,098	5,026
Rental Property Expenses	91,178	59,148
Salaries and Wages		
Office Holders	250,098	204,171
Employees	335,104	273,057
Subscriptions	43	720
Sundry Expenses	4,343	9,530
Superannuation Contributions	85,460	74,735
Telephone	9,314	10,448
Training	5,315	1,138
Travelling Expenses	26,304	25,942
TLC Picnic		-
	<u>1,190,336</u>	<u>1,024,920</u>
NET SURPLUS / (DEFICIENCY)	<u><u>\$ 583,177</u></u>	<u><u>\$ 302,894</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 Government
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 Legal Officer
CFMEU
PO Box Q235
Queen Victoria Building Post Office
SYDNEY NSW 1230

Dear Mr Roberts

**Financial Return for year ending 31 December 2003 - CFMEU, Construction
and General Division, ACT Divisional Branch (FR2003/672)**

I refer to the documents lodged on 30 July 2004 concerning the abovementioned branch. Before the Registry is able to file these documents further information is required.

Presentation of documents to a "second meeting"

The Secretary's Certificate indicates that the documents, including the auditor's report, were presented to a meeting of the Branch Management Committee on 20 April 2004. The financial documents were then supplied to members through the CFMEU ACT Branch Journal - Winter Edition, posted on 15 June 2004.

The auditor's report is dated 3 May 2004. It therefore appears that the documents presented to the meeting on 20 April could not have included the auditor's report.

Section 279(6) of the *Workplace Relations Act 1996* (the Act) obliges an organisation to organise a "second meeting", either of members or the Branch Management Committee, at least 7 days after the documents were provided to members. The Certificate does not indicate that this has occurred.

If the documents including the report were provided to members on 15 June 2004, the "second meeting" (either of the Branch Committee of Management or a general meeting of members) must be conducted at least 7 days after the documents were provided.

To ensure that members have the opportunity to raise any issues arising from the financial documents and auditor's report, the Branch should arrange for a meeting to be conducted as the Act requires. Please confirm in writing when this meeting has occurred.

Statement of loans, grants and donations

Section 269 of the Act, obliges an organisation to lodge a statement:

“showing the relevant particulars in relation to each loan, grant or donation of an account exceeding \$1,000 made by the organisation during the financial year.”

The relevant particulars for each donation exceeding \$1,000 are:

- the amount of each donation
- the name and address of the recipient
- the purpose of each donation

If the donation was made to a member or member's dependant to relieve severe financial hardship, the name and address need not be stated.

The Income and Expenditure Statement indicates that the organisation made donations of \$13,960 during the last financial year. If any individual donation was greater than \$1,000, a statement signed by an officer of the organisation must be lodged. This statement will not be filed for public viewing - it is only available to members of the organisation.

Current financial year - new financial reporting requirements

The current financial year to 31 December 2004 will be subject to new legislative reporting requirements and timelines. These requirements tend to be more complex than those which have applied to previous financial years.

I strongly urge your organisation to consider these requirements carefully in preparation for next year's return.

A summary of the new requirements is set out in the enclosed Fact Sheets. This information and the legislation and reporting guidelines referred to can also be viewed and downloaded from our website www.airc.gov.au.

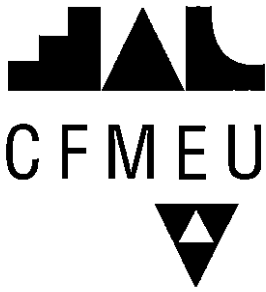
If you have any queries regarding the contents of this letter please do not hesitate to contact me on (02) 8374 6506.

Yours sincerely



Dean Superina
for Deputy Industrial Registrar

5 August 2004



CONSTRUCTION

FORESTRY

MINING

ENERGY

UNION

17 August 2004

Australian Industrial Registry
80 William Street
EAST SYDNEY NSW 2010

Attn: Mr D Superina

Dear Sir,

Re: Financial Returns - ACT Divisional Branch FR 2003/672

We refer to your letter dated 5 August 2004, relating to the returns of the above Divisional Branch.

It would appear that as a result of an administrative error the date that appeared on the Secretary's Certificate as originally filed was that of the "first meeting" rather than the "second meeting". Enclosed is an amended Certificate setting out the date of the "second meeting" being more than 7 days after the accounts were provided to members.

Also enclosed is a statement in relation to loans, grants and donations.

Thank you for drawing these matters to our attention. We trust this addresses the matters you have raised. Please contact this office if you require anything further.

Yours faithfully

Tom Roberts

Tom Roberts
Senior National Legal Officer
Construction & General Division

Attch.




CONSTRUCTION &
GENERAL DIVISION
ABN 46 243 168 565

JOHN SUTTON
National Secretary

FEDERAL OFFICE
LEVEL 2
15 WENTWORTH AVENUE
SYDNEY NSW 2000

PO BOX Q235
QUEEN VICTORIA BLDG
POST OFFICE
SYDNEY NSW 1230

PH: (02) 9267 7644

FAX: (02) 9267 8863

WEB:

www.cfmeu.asn.au/construction

**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 2003, annexed hereto, are copies of the documents presented to the second meeting of the Branch Management Committee on 20th July 2004.

Members were supplied with a copy of the above mentioned statements, printed in the CFMEU ACT Branch Journal – Winter Edition, posted 15th June 2004.

Dated at Canberra this

12th day of August

2004.



.....
George Wason
Branch Secretary
CFMEU
Construction and General Division
ACT Branch





Australian Government
Australian Industrial Registry

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

Mr Tom Roberts
Senior National Legal Officer
Construction & General Division
CFMEU
PO Box Q235
Queen Victoria Building Post Office
SYDNEY NSW 1230

Dear Mr Roberts

**Financial Return for year ending 31 December 2003 - CFMEU, Construction
and General Division, ACT Divisional Branch (FR2003/672)**

Thank you for your correspondence dated 17 August 2004 which includes a Secretary's Certificate, signed by the Secretary of the ACT Divisional Branch on 12 August 2004, clarifying the date of a second meeting.

Additionally, I acknowledge receipt of a statement lodged pursuant to section 269 of the *Workplace Relations Act 1996*, which provides relevant information on donations that were made over the value of \$1,000.

The financial documents have now been filed.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Dean Superina', written over a horizontal line.

Dean Superina
for Deputy Industrial Registrar

23 August 2004