



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Trevor Melksham
Secretary, Clay & Ceramics Industry Divisional Branch
Construction & General Division
Construction, Forestry, Mining & Energy Union
PO Box Q235
QVB POST OFFICE
SYDNEY NSW 1230

Dear Mr Melksham

**Re: Clay & Ceramics Industry Divisional Branch, Construction & General Division
Construction, Forestry, Mining & Energy Union Outstanding Financial Documents -
Workplace Relations Act 1996**

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 31 December 2001.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice **by Friday 1 November 2002** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified.

If you wish to discuss this letter you may contact me on (02) 8374 6618

Yours sincerely

Belinda Penna

Belinda Penna
for Deputy Industrial Registrar

16 October 2002



CONSTRUCTION,
FORESTRY MINING &
ENERGY UNION.

CONSTRUCTION &
GENERAL DIVISION.

CLAY & CERAMICS
INDUSTRY DIVISIONAL
BRANCH

ABN 48 358 238 816

NATIONAL OFFICE

Branch Secretary
TREVOR MELKSHAM

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Sydney NSW 2000

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CFMEU - Construction & General Division Clay & Ceramics Industry Divisional Branch

National Office

1st November 2002

Ms Belinda Penna
Office of the Deputy Industrial Registrar
Level 8, Terrace Towers
80 William Street
East Sydney NSW 2001

Fax: 02 9380 6990

Dear Ms Penna

**CLAY AND CERAMICS INDUSTRY DIVISIONAL BRANCH, CONSTRUCTION AND
GENERAL DIVISION CONSTRUCTION FORESTRY, MINING AND ENERGY UNION
OUTSTANDING FINANCIAL DOCUMENTS - WORKPLACE RELATIONS ACT 1996**

Thank you for your letter dated 16th October last. I note that I have previously discussed in general terms the steps being taken by my branch with Mr Steven Kellett of your office. I believe my discussion with him occurred in about the first week of September.

In relation to the five steps referred to in your recent letter I am happy to advise as follows:-

- As to step 1 the preparation of these documents has been completed.
- As to step 2 the relevant audit report has been made.
- As to step 3 the provision of copies of the various documents to the members will take place during the week commencing Monday 28 October.
- As to step 4 I can advise that the next scheduled meeting of the Committee of Management is to occur on Friday 6 December next and the financial documents will be presented to that meeting.
- As to step 5 the relevant lodgement of copies in the Industrial Registry will occur during the week following the Committee of Management meeting on 6 December ie during the week and at least by Friday 13 December 2002.

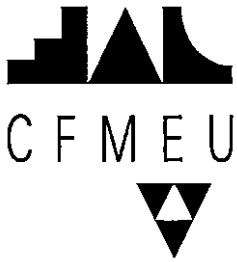
I trust that this timetable is satisfactory and would be please if you would advise as to any alterations that you may require.

Yours sincerely

TREVOR MELKSHAM
BRANCH SECRETARY



formerly
The Federated Brick Tile & Pottery Industrial Union of Australia
Amalgamated May 1998



CONSTRUCTION,
FORESTRY MINING &
ENERGY UNION.

CONSTRUCTION &
GENERAL DIVISION.

**CLAY & CERAMICS
INDUSTRY
DIVISIONAL
BRANCH**

ABN 48 358 238 816

NATIONAL OFFICE

Branch Secretary
TREVOR MELKSHAM

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CFMEU - Construction & General Division
Clay & Ceramics Industry Divisional Branch

National Office

Secretary's Certificate

Financial Statements of the Construction Forestry Mining & Energy Union, Construction & General Division, Clay & Ceramics Industry Divisional Branch

In pursuance of Section 280 (1) (b) of the Workplace Relations Act 1996, I, Trevor John Melksham, being the Secretary of the abovenamed Branch do hereby state;

1. That the documents attached are copies of the Auditors Report, Accounts and Statements to the year ended **31 December 2001** and were presented to the relevant meeting on 28 August 2002.
2. That a summary of the reports and accounts was sent by post to each members listed address on 28 October 2002.
3. That the documents so lodged were presented to the executive on 06 December 2002.

Trevor Melksham
Secretary
16.12.02



**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION
CLAY & CERAMICS INDUSTRY DIVISIONAL BRANCH**

**FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2001**

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ACCOUNTING OFFICER'S CERTIFICATE

I, Trevor Melksham, being the Officer responsible for keeping the accounting records of the Construction Forestry Mining and Energy Union – Construction and General Division, Clay & Ceramics Industry Divisional Branch ("the Union") certify that as at 31 December 2001, the number of financial members of the Union was 1,548.

In my opinion,

- (i) The attached financial report shows a true and fair view of the financial affairs of the Union as at 31 December 2001;
- (ii) A record has been kept of all the monies paid by, or collected from members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the Union;
- (iii) Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union.
- (iv) With regard to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (v) No loans or other financial benefits, other than remuneration in respect of their full-time employment with the Union, were made to persons holding office in the Union;
- (vi) The register of members of the Union was maintained in accordance with the Act.


Trevor Melksham

Dated this 6th day of December 2002.

COMMITTEE OF MANAGERMENTS' CERTIFICATE

We, Trevor Melksham and Alex Sawtschuk, being two members of the Committee of Management of the Construction Forestry Mining and Energy Union – Construction and General Division, Clay & Ceramics Industry Divisional Branch (“the Union”), do state on behalf of the Committee and in accordance with a resolution passed by the Committee that;

- (i) In the opinion of the Committee of Management, the attached financial report shows a true and fair view of the financial affairs of the Union as at 31 December 2001; and
- (ii) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2001 in accordance with the rules of the Union; and
- (iii) To the knowledge of any member of the Committee, there have been no instances where records of the Union or other documents (not being documents containing information made available to a member of the Union under sub-section 274(1) of the Workplace Relations Act 1996), or copies of those records or documents, or copies of the rules of the Union, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto, or the rules of the Union; and
- (iv) The Union has complied with Sections 279 (1) and 279 (6) of the Act in relation to the financial report in respect of the preceding financial year, and the Independent Audit Report thereon.


.....
Trevor Melksham


.....
Alex Sawtschuk

Dated this 6th day of December 2002.

INDEPENDENT AUDIT REPORT TO THE MEMBERS

SCOPE

We have audited the financial report comprising the Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance and Notes to the financial statements of the Construction Forestry Mining and Energy Union – Construction and General Division, Clay & Ceramics Industry Divisional Branch ("the Union") for the year ended 31 December 2001. The Union's Committee of Management is responsible for the preparation and presentation of the financial reports and the information they contain. We have conducted an independent audit of this financial report in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and statutory requirements, so as to present a view which is consistent with our understanding of the Union's financial position and the results of its operations and cash flows.

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

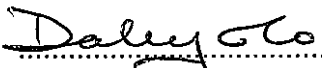
AUDIT OPINION


We have received all the information and explanations required for the purposes of our audit.

In our opinion

- (a) Satisfactory accounting records have been kept by the Union so far as appears from our examination of these books, including:
 - (i) records of the sources and nature of the income of the Union (including income from members); and
 - (ii) records of the nature and purposes of the expenditure of the Union; and
- (b) The financial report required to be prepared under Section 273 of the Workplace Relations Act 1996 has been properly drawn up so as to give a true and fair view of:
 - (i) the financial affairs of the Union as at 31 December 2001; and
 - (ii) the income and expenditure, and loss of the Union for the year ended on that date; and
- (c) The financial report has been prepared in accordance with Applicable Accounting Standards and other mandatory professional reporting requirements.

We have where necessary, obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.


.....
DALEY & CO
Chartered Accountants
Wollongong


.....
M L Gleeson
Registered Company Auditor
Partner

Dated this *28th* day of *August*, 2002.

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2001**

	NOTE	2001 \$	2000 \$
Revenue from Ordinary Activities	2(a)	<u>460,662</u>	<u>525,527</u>
Expenses from Ordinary Activities			
Wages and Related Costs		(134,832)	(256,195)
Depreciation Expense		(13,613)	(19,785)
Other Expenses		(414,718)	(256,860)
Written Down Value of Assets Sold		<u>(22,804)</u>	<u>(42,319)</u>
		<u>(585,967)</u>	<u>(575,159)</u>
Net Deficit Attributable to Members		<u>(125,305)</u>	<u>(49,632)</u>

The accompanying notes form part of this financial report

**STATEMENT OF FINANCIAL POSITION
 AS AT 31 DECEMBER 2001**

	NOTE	2001 \$	2000 \$
CURRENT ASSETS			
Cash	3	81,276	97,324
Receivables	4	57,355	48,078
Other - Prepayments		5,004	-
TOTAL CURRENT ASSETS		143,635	145,402
NON-CURRENT ASSETS			
Property, Plant and Equipment	5	61,147	47,866
TOTAL NON-CURRENT ASSETS		61,147	47,866
TOTAL ASSETS		204,782	193,268
CURRENT LIABILITIES			
Accounts Payable	6	239,155	110,362
Provisions	7	59,555	41,029
TOTAL CURRENT LIABILITIES		298,710	151,391
NON-CURRENT LIABILITIES			
Accounts Payable	6	23,769	34,269
TOTAL NON-CURRENT LIABILITIES		23,769	34,269
TOTAL LIABILITIES		322,479	185,660
NET ASSETS		(117,697)	7,608
EQUITY			
Accumulated Members' Funds (Deficiency)	9	(117,697)	7,608
		(117,697)	7,608

The accompanying notes form part of this financial report

**STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED 31 DECEMBER 2001**

	NOTE	2001 \$	2000 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members and Customers		680,659	487,461
Payments to Suppliers and Employees		(672,186)	(611,678)
Interest Received		1,177	1,332
NET CASH INFLOW / (OUTFLOW) FROM OPERATING ACTIVITIES	10(b)	9,650	(122,885)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for Property, Plant and Equipment		(49,698)	(25,560)
Proceeds from Sale of Property, Plant and Equipment		24,000	225,687
NET CASH INFLOW / (OUTFLOW) FROM INVESTING ACTIVITIES		(25,698)	200,127
NET INCREASE / (DECREASE) IN CASH HELD		(16,048)	77,242
CASH AT THE START OF THE FINANCIAL YEAR		97,324	20,082
CASH AT THE END OF THE FINANCIAL YEAR	10(a)	81,276	97,324

The accompanying notes form part of this financial report

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001

1. STATEMENT OF ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with applicable Accounting Standards, Urgent Issues Group Consensus Views, other pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act, 1966.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values. Cost is based on fair values of the consideration given in exchange for assets. The accounting policies adopted have been consistently applied, unless otherwise stated.

The following is a summary of the material accounting policies adopted by the Union in the preparation of the financial report:

(a) PROPERTY, PLANT & EQUIPMENT

The Union has applied the revised AASB1041 Revaluation of Non-Current Assets for the first time from 1 January 2001. This standard requires each class of non-current asset to be measured on either the cost or fair value basis. The application of this accounting policy has had no effect upon the statement of financial performance or position.

The Union has continued to apply the cost basis for measuring its fixed assets. Property, plant & equipment are measured on the cost basis. The carrying amount of property, plant and equipment is reviewed periodically 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 which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

The depreciable amount of all fixed assets is depreciated over their useful lives to the Union commencing from the time the asset is held ready for use. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The gain or loss on disposal of all fixed assets is determined as the difference between the carrying amount of the asset at the time of disposal and the proceeds of disposal.

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

Class of Fixed Asset	Depreciation Rate
Plant & Equipment	10%
Motor Vehicles	15%

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001

1. STATEMENT OF ACCOUNTING POLICIES

(Continued)

(b) EMPLOYEE ENTITLEMENTS

Provision is made in respect of the Union's liability for annual leave, accrued roster leave and long service leave arising from services rendered by officers and employees to balance date. Long service leave is accrued in respect of all officers and employees with more than 5 years service. Related on-costs are included in these provisions.

Contributions are made to employee superannuation funds and are charged as expenses when incurred.

(c) INCOME TAX

No provision for income tax is necessary, as the Union (being a registered Industrial Trade Union) is exempt from tax under s.50-15 of the Income Tax Assessment Act.

(d) OUTSTANDING CONTRIBUTIONS

Union Contributions are accounted for on a cash receipts basis as opposed to the financial report which is prepared on an accrual basis.

(e) COMPARATIVE FIGURES

Where required, comparative figures have been adjusted to conform with changes in presentation in the current financial year.

(f) RECLASSIFICATION OF FINANCIAL INFORMATION

Some line items and sub-totals reported in the previous financial year have been reclassified and repositioned in the financial statements as a result of the first time application on 1 January 2001 of the revised standards AASB 1018 - Statement of Financial Performance, AASB 1034 - Financial Report Presentation and Disclosures and the new AASB 1040 - Statement of Financial Position. Adoption of these standards has resulted in the transfer of the reconciliation of opening to closing accumulated funds from the face of the statement of financial performance to Note 9.

(g) GOODS AND SERVICES TAX

Revenues, expenses and fixed assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

The net amount of GST recoverable from, or payable to the Australian Taxation Office (ATO) is included as a current asset or liability in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis. The GST component of cash flows arising from investing and financing activities which are recoverable from, or payable to the ATO are classified as operating cash flows.

**NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2001**

	2001	2000
	\$	\$
2. OPERATING RESULT FROM ORDINARY ACTIVITIES		
<p>The result from ordinary activities is arrived at after taking into account:</p>		
(a) REVENUE:		
<i>Ordinary Activities</i>		
Membership Contributions	425,077	475,528
Interest Received	1,177	1,332
Training Fund Receipts	6,070	11,149
Rents Received	-	4,624
Other Income	4,338	4,894
	<u>436,662</u>	<u>497,527</u>
<i>Non-Operating Activities</i>		
Proceeds on Disposal of Assets	24,000	28,000
	<u>460,662</u>	<u>525,527</u>
(b) EXPENSES:		
Depreciation of Property, Plant & Equipment	13,613	19,785
Movement in Employee Entitlements	18,525	(62,815)
Written Down Value of Assets Disposed	22,804	42,319
Auditors Remuneration:		
Current Auditors:-		
Auditing the Financial Report	5,250	-
Other Services	11,130	-
	<u>16,380</u>	<u>-</u>
Prior Auditors:-		
Auditing the Financial Report	3,650	4,600
Other Services	-	-
	<u>3,650</u>	<u>4,600</u>
TOTAL AUDITORS REMUNERATION	<u>20,030</u>	<u>4,600</u>

**NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2001**

	2001	2000
	\$	\$
3. CASH		
Cash on Hand	-	300
Cash at Bank	67,368	70,222
CFMEU Training Fund	13,908	26,802
	<u>81,276</u>	<u>97,324</u>
4. RECEIVABLES		
Membership Fees Receivable	49,235	48,078
Other Receivables	8,120	-
	<u>57,355</u>	<u>48,078</u>
5. PROPERTY, PLANT AND EQUIPMENT		
Plant & Equipment at Cost	2,014	1,560
Less: Accumulated Depreciation	(1,087)	(459)
	<u>927</u>	<u>1,101</u>
Motor Vehicles at Cost	73,244	60,512
Less: Accumulated Depreciation	(13,024)	(13,747)
	<u>60,220</u>	<u>46,765</u>
TOTAL PROPERTY, PLANT & EQUIPMENT	<u>61,147</u>	<u>47,866</u>

(b) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and end of the current financial year:-

	PLANT & EQUIPMENT	MOTOR VEHICLES	TOTAL
	\$	\$	\$
Balance at Start of Year	1,101	46,765	47,866
Additions	454	49,244	49,698
Disposals	-	(22,804)	(22,804)
Depreciation/Amortisation	(628)	(12,985)	(13,613)
Carrying Amount – End of Year	<u>927</u>	<u>60,220</u>	<u>61,147</u>

**NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2001**

	2001	2000
	\$	\$
6. ACCOUNTS PAYABLE		
Current		
Accounts Payable	239,155	110,362
Non-Current		
Amount owing to CFMEU C & G National Office	23,769	34,269
7. PROVISIONS		
Current		
Provision for Annual Leave	39,609	26,000
Provision for Long Service Leave	16,282	14,050
Provision for Time In Lieu/RDO	3,664	979
	<u>59,555</u>	<u>41,029</u>
8. RESERVE		
ASSET REVALUATION RESERVE		
Balance at Start of Year	-	57,585
Less: Transfer to Accumulated Funds – Asset Sold	-	(57,585)
Balance at End of Year	<u>-</u>	<u>-</u>
9. ACCUMULATED PROFITS (LOSSES)		
Retained Profits at Start of Year	7,608	(345)
Transfer from Asset Revaluation Reserve	-	57,585
Net Loss attributable to Members	(125,305)	(49,632)
Retained Profits (Losses) at End of Year	<u>(117,697)</u>	<u>7,608</u>

**NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2001**

	NOTE	2001 \$	2000 \$
10. CASH FLOW INFORMATION			
(a) 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 Statement of Financial Position as follows:			
Cash	4	81,276	97,324
BALANCE PER STATEMENT OF CASH FLOWS		<u>81,276</u>	<u>97,324</u>
(b) RECONCILIATION OF OPERATING DEFICIT TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES			
Operating Deficit for the Year		(125,305)	(49,632)
Depreciation		13,613	19,785
(Profit)/Loss on Disposal of Plant & Equipment		(1,196)	14,319
Abnormal Profit on Sale of Property		-	(67,687)
Changes in Assets and Liabilities			
(Increase)/Decrease in Receivables		(9,277)	(33,078)
(Increase)/Decrease in Prepayments		(5,004)	-
Increase/(Decrease) in Creditors		118,294	56,224
Increase/(Decrease) in Employee Provisions		18,525	(62,816)
NET CASH INFLOW / OUTFLOW FROM OPERATING ACTIVITIES		<u>9,650</u>	<u>(122,885)</u>

11. SALARIES

The following analysis of salaries paid during the year is given in compliance with the requirements of the Industrial Relations Act, 1991:

Paid to Office Holders	62,167	275,440
Paid to Employees	59,797	111,233
	<u>121,964</u>	<u>386,673</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001

12. UNAUTHORISED EXPENDITURE – DEFALCATION

During the 1999 and 2000 years, unauthorised expenditure occurred totalling, \$20,891 and \$5,921 respectively. This was the result of an employee's actions. Stringent procedures were introduced to ensure proper authorisation of expenditure.

13. NON RECURRING ITEMS

- (a) During the 2000 year the Union re-assessed the ownership of funds previously not brought to account. As a consequence, funds held in the name of the 'CFMEU Training Fund' are deemed to be the funds of the Union. Accordingly the balance as at the start of the 2000 year of \$10,147 was shown as a non-recurring item, and collections since that date are now shown as income.
- (b) During the 2000 year the Union sold its only property which was stated in the Union's Statement of Financial Position at Officer's Valuation on 1 June 1998. The profit on sale of this property, \$67,687 was shown as a non recurring item in the 2000 year.

14. CONTINGENT LIABILITIES

There are no contingent liabilities at year end.

15. GOING CONCERN

The financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and liabilities in the normal course of business. The Clay and Ceramics Industry Divisional Branch is a Divisional Branch of the Construction & General Division of the CFMEU. As a registered organization under the Workplace Relations Act 1996 the CFMEU is the single legal entity which is ultimately responsible for all assets and liabilities of the organisation. This report must be viewed in the context of the financial status of the organization as a whole.

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE
 FOR THE YEAR ENDED 31 DECEMBER 2001**

	NOTE	2001 \$	2000 \$
INCOME			
Interest		1,177	1,332
Membership Contributions		425,077	475,528
Sundry Income		4,338	4,894
Rental Income		-	4,624
Training Fund Receipts		6,070	11,149
Profit on Sale of Assets		1,196	-
		<u>437,858</u>	<u>497,527</u>
EXPENDITURE			
ACIRT Redundancy Contributions		21,367	7,792
Affiliation Fees		50,285	73,440
Annual Leave – Movement in Provision		13,609	(18,941)
Auditors Remuneration	2(b)	20,030	4,600
Bank Fees & Charges		1,090	1,666
Clerical Fees		25,673	17,161
Delegates Commission		17,871	15,231
Depreciation		13,613	19,785
Donations, Grants & Wreaths		-	850
Fringe Benefits Tax		4,869	4,872
Honorariums		-	625
Insurance		223	1,675
Legal Costs & Professional Expenses		16,348	1,721
Long Service Leave – Movement in Provision		2,232	(36,176)
Management Fees – WA Branch		-	12,654
Meetings Attendance		500	575
Meeting & Conference Expenses		16,928	1,679
Motor Vehicle Expenses		20,968	25,688
Payroll Tax		6,200	6,872
Picnic Expenses		5,273	-
Postage & Couriers		2,552	1,978
Printing & Stationery		4,074	5,853
Probable Defalcation	12	-	5,921
Rates & Repairs		-	1,392
Repairs & Maintenance		-	(432)
		<u>243,705</u>	<u>156,481</u>
Brought Forward Over Page			

The accompanying notes form part of this financial report

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE
 FOR THE YEAR ENDED 31 DECEMBER 2001**

	NOTE	2001 \$	2000 \$
EXPENDITURE			
<i>(Continued)</i>			
Carried Over From Previous Page		243,705	156,481
Sick Leave/Time in Lieu – Movement in Provision		2,684	(7,698)
Staff Amenities & Training		1,000	6,993
Superannuation Contributions		12,868	35,757
Sundry Expenses		3,978	4,874
Telephone & Communications		5,806	8,240
Travelling Expenses		-	16,247
Victorian Organiser		171,158	-
Wages & Salaries		121,964	386,673
Workcover		-	3,107
Loss on Sale Of Non-Current Assets		-	14,319
TOTAL EXPENDITURE		<u>563,163</u>	<u>624,993</u>
OPERATING DEFICIT FOR THE YEAR BEFORE NON RECURRING ITEMS		<u>(125,305)</u>	<u>(127,466)</u>
NON RECURRING ITEMS			
CFMEU Training Fund	13(a)	-	10,147
Profit on Sale of Property	13(b)	-	67,687
		<u>-</u>	<u>77,834</u>
OPERATING DEFICIT FOR THE YEAR		<u>(125,305)</u>	<u>(49,632)</u>

The accompanying notes form part of this financial report

**SUMMARY OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2001**

The financial report of the Construction, Forestry, Mining and Energy Union, Construction and General Division – Clay & Ceramics Divisional Branch has been audited in accordance with the provisions of the Workplace Relations Act 1996, and the following summary is provided for members in accordance with Section 279 (2) of the Act.

A copy of the Financial Report, including the Auditor's Report and Statements, will be supplied free of charge to members who request the same.

Certificates required to be given under the Act by the Accounting Officer and the Committee of Management have been completed in accordance with the provisions of the Act and contain no qualifications.

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDING 31 DECEMBER 2001**

	2001	2000
	\$	\$
Membership Contributions	425,077	475,528
Other Income	12,781	99,832
TOTAL INCOME	<u>437,858</u>	<u>575,360</u>
LESS TOTAL EXPENDITURE	<u>563,163</u>	<u>624,992</u>
DEFICIT FOR THE YEAR	<u>(125,305)</u>	<u>(49,632)</u>

**STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2001**

ACCUMULATED FUNDS	<u>(117,697)</u>	<u>7,608</u>
Represented by:		
Current Assets	143,635	145,402
Fixed Assets	61,147	47,866
TOTAL ASSETS	<u>204,782</u>	<u>193,268</u>
TOTAL LIABILITIES	<u>322,479</u>	<u>185,660</u>
NET ASSETS	<u>(117,697)</u>	<u>7,608</u>

**SUMMARY OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2001
(Continued)**

INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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

- ① A member of an organisation, or a Registrar, may apply to the organisation for a 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 a 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.

AUDITORS CERTIFICATE

We certify that the above summary is a fair and accurate of the Report, Accounts and Statements of the Construction, Forestry, Mining and Energy Union Construction and General Division – Clay and Ceramics Industry Divisional Branch for the year ended 31 December 2001. Our Auditor's Report to the members dated *28th August, 2002* on the Financial Report, did not contain any particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.

Daley & Co.
.....
DALEY & CO
Chartered Accountants
Wollongong

M. L. Gleeson
.....
M L Gleeson
Registered Company Auditor
Partner

Dated this *28th* day of *August*, 2002.



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Trevor Melksham
Divisional Branch Secretary
Construction, Forestry, Mining and Energy Union-Construction and General Division,
Clay and Ceramics Industry Divisional Branch
PO Box Q235 Queen Victoria Building Post Office
SYDNEY NSW 1230

Dear Mr Melksham

**Re: Financial Statements for Construction, Forestry, Mining and Energy Union-
Construction and General Division, Clay and Ceramics Industry Divisional
Branch for the year ended 31 December 2001 (FR2001/721)**

Receipt is acknowledged of the above financial statements, which were lodged in the Registry on 13 February 2003.

These documents meet the requirements of the *Workplace Relations Act 1996* and have now been filed.

I have returned our letter of 6 February 2003 and draw your attention to the contents which are alerting you to the time frames for preparation of Financial statements for the year ending 31 December 2002. It is hoped that this reminder will assist you to meet the timescales prescribed by legislation.

Should you have any enquires regarding these matters, please do not hesitate to contact me on (02) 8374 6516.

Yours sincerely,

Caroline Pryor
NSW Statutory Services Branch

19 February 2003