



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
CFMEU Construction & General Division
Clay & Ceramics Industry Divisional Branch
National Office
PO Box Q235
QVB POST OFFICE NSW 1230

Dear Mr Melksham

Financial Return for year ending 31 December 2002 (FR 2002/795)

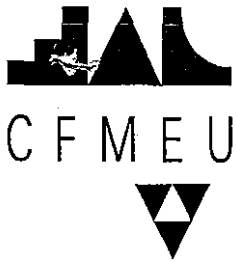
Thank you for your letter of 5 January 2004 in which you confirm that the certificates of the accounting officer and committee of management were presented on the day on which the auditor made his report; that is on 18 November 2003.

These documents and the financial return have now been filed.

Yours sincerely

Peter McKerrow
Assistant Manager, NSW Registry

6 January 2004



CONSTRUCTION,
FORESTRY MINING &
ENERGY UNION.

CONSTRUCTION &
GENERAL DIVISION.

**CLAY & CERAMICS
INDUSTRY
DIVISIONAL BRANCH**

ABN 48 358 238 816

NATIONAL OFFICE

Branch Secretary
TREVOR MELKSHAM

2nd Floor,
15 Wentworth Avenue
Sydney NSW 2000

PO Box Q235
QVB Post Office
Sydney, NSW, 1230

Ph.: (02) 9267 2861
Fax: (02) 9267 8863

clayworkers@fed.cfmeu.asn.au

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

05 January, 2004

Peter McKerrow
Assistant Manager, NSW Registry
Australian Industrial Registry
80 William St.
East Sydney, NSW, 2011

Sir

Financial Return for year ending 31 December 2002

Thank you for your letter of 18 December, 2003.

I confirm that the two certificates referred to were presented on the day on which the auditor formed his opinion on the accounts, being 18 November, 2003.

The error was made due to my haste in trying to get the accounts finalised before the Christmas break.

I trust you had an enjoyable Christmas and New Year.

Sincerely

Trevor Melksham
Secretary





AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Trevor Melksham
Secretary
CFMEU Construction & General Division
Clay & Ceramics Industry Divisional Branch
National Office
PO Box Q235
QVB POST OFFICE NSW 1230

Dear Mr Melksham

Financial Return for year ending 31 December 2002

I refer to your correspondence dated 16 December 2003 and received in the registry on 18 December 2003.

I note that the Financial Report under cover of Daley and Co Chartered Accountants includes the following documents:

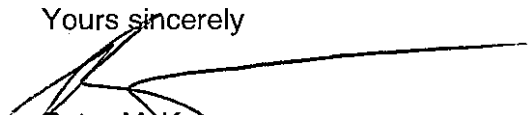
- Accounting officer's certificate signed by yourself and undated
- Committee of management's certificate signed by yourself and Mr A Sawtschuk dated 15 December 2003
- Independent Audit Report by Daley and Co, signed by Mr M Gleeson and dated 18 November 2003
- Summary of Financial Report signed and dated as for the Independent Audit Report

I am seeking clarification of the dates on which the certificates of the accounting officer and committee of management were actually completed. I note that the Secretary's certificate states that the accounts and statements were presented to a meeting of the committee of management on 18 November 2003. If these two certificates were included amongst the accounts your organisation prepared for presentation to the meeting on that day and were inadvertently not signed or have not been correctly dated, could you please confirm this in writing.

These two certificates should be date before or on the day on which the auditor forms his opinion and provides his report on the accounts. They confirm and provide the opinion of the accounting officer and committee of management on a number of essential matters about the organisation's financial management and compliance with various provisions of the Workplace Relations Act 1996. The financial statements and the two certificates which accompany them are a prerequisite for the next step in the process which is the auditor's report.

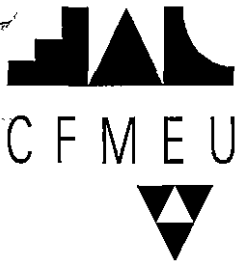
Please confirm that the certificates were in fact presented at the correct time.

Yours sincerely



Peter McKerrow
Assistant Manager, NSW Registry

18 December 2003



CONSTRUCTION,
FORESTRY MINING &
ENERGY UNION.

CONSTRUCTION &
GENERAL DIVISION.

**CLAY & CERAMICS
INDUSTRY
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BRANCH**

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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 2002** and were presented to the relevant meeting on 18 November 2003.
2. That a summary of the reports and accounts was sent by post to each members listed address on 28 November 2003.
3. That the documents so lodged were presented to the executive on 15 December 2003.

Trevor Melksham
Secretary
16.12.03



formerly

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

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

**FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2002**

CONTENTS

| | |
|-------|---|
| 1 | Accounting Officer's Certificate |
| 2 | Committee of Managements' Certificate |
| 3 | Independent Audit Report to the Members |
| 4 | Statement of Financial Performance |
| 5 | Statement of Financial Position |
| 6 | Statement of Cash Flows |
| 7-13 | Notes to the Financial Statements |
| 14-15 | Detailed Statement of Financial Performance |
| 16-17 | Summary of the Financial Report |

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 2002, the number of financial members of the Union was 1,644.

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 2002;
- (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.



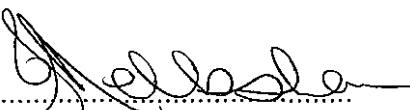
Trevor Melksham

Dated this day of 2003.

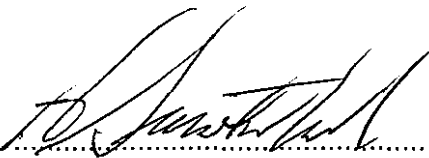
COMMITTEE OF MANAGERMENTS' CERTIFICATE

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 2002; and
- (ii) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2002 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 15th day of Dec 2003.

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 2002. 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.

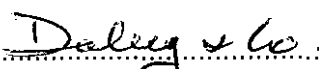
AUDIT OPINION

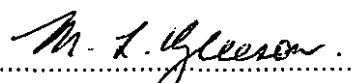
We have received all the information and explanations required for the purposes of our audit.

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 2002; 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 NSW


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

Dated this *18th* day of *November* 2003.

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2002**

| | NOTE | 2002 | 2001 |
|--|-------------|------------------|------------------|
| | | \$ | \$ |
| Revenue from Ordinary Activities | 2(a) | <u>463,549</u> | <u>460,662</u> |
| Expenses from Ordinary Activities | | | |
| Wages and Related Costs | | (201,843) | (134,832) |
| Depreciation Expense | | (15,228) | (13,613) |
| Other Expenses | | (240,407) | (414,718) |
| Written Down Value of Assets Sold | | (15,311) | (22,804) |
| | | <u>(472,789)</u> | <u>(585,967)</u> |
| Net Deficit Attributable to Members | | <u>(9,240)</u> | <u>(125,305)</u> |

The accompanying notes form part of this financial report

**STATEMENT OF FINANCIAL POSITION
 AS AT 31 DECEMBER 2002**

| | NOTE | 2002 \$ | 2001 \$ |
|---|------|------------------|------------------|
| CURRENT ASSETS | | | |
| Cash | 3 | 90,203 | 81,276 |
| Receivables | 4 | 49,883 | 57,355 |
| Other - Prepayments | | 8,677 | 5,004 |
| TOTAL CURRENT ASSETS | | <u>148,763</u> | <u>143,635</u> |
| NON-CURRENT ASSETS | | | |
| Property, Plant and Equipment | 5 | 61,608 | 61,147 |
| TOTAL NON-CURRENT ASSETS | | <u>61,608</u> | <u>61,147</u> |
| TOTAL ASSETS | | <u>210,371</u> | <u>204,782</u> |
| CURRENT LIABILITIES | | | |
| Accounts Payable | 6 | 85,365 | 239,155 |
| Provisions | 7 | 64,453 | 59,555 |
| TOTAL CURRENT LIABILITIES | | <u>149,818</u> | <u>298,710</u> |
| NON-CURRENT LIABILITIES | | | |
| Accounts Payable | 6 | 187,490 | 23,769 |
| TOTAL NON-CURRENT LIABILITIES | | <u>187,490</u> | <u>23,769</u> |
| TOTAL LIABILITIES | | <u>337,308</u> | <u>322,479</u> |
| NET LIABILITIES | | <u>(126,937)</u> | <u>(117,697)</u> |
| EQUITY | | | |
| Accumulated Members' Funds (Deficiency) | 8 | (126,937) | (117,697) |
| | | <u>(126,937)</u> | <u>(117,697)</u> |

The accompanying notes form part of this financial report

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

| | NOTE | 2002 \$ | 2001 \$ |
|---|------|----------------------|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts from Members and Customers | | 716,520 | 680,659 |
| Payments to Suppliers and Employees | | (689,038) | (672,186) |
| Interest Received | | 627 | 1,177 |
| NET CASH INFLOW FROM OPERATING ACTIVITIES | 9(b) | <u>28,109</u> | <u>9,650</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Payments for Property, Plant and Equipment | | (31,000) | (49,698) |
| Proceeds from Sale of Property, Plant and Equipment | | 11,818 | 24,000 |
| NET CASH INFLOW FROM INVESTING ACTIVITIES | | <u>(19,182)</u> | <u>(25,698)</u> |
| NET INCREASE / (DECREASE) IN CASH HELD | | 8,927 | (16,048) |
| CASH AT THE START OF THE FINANCIAL YEAR | | <u>81,276</u> | <u>97,324</u> |
| CASH AT THE END OF THE FINANCIAL YEAR | 9(a) | <u><u>90,203</u></u> | <u><u>81,276</u></u> |

The accompanying notes form part of this financial report

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2002

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 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 2002**

1. STATEMENT OF ACCOUNTING POLICIES

(Continued)

(b) EMPLOYEE BENEFITS

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) COMPARATIVE FIGURES

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

(e) 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 2002**

| | 2002 | 2001 |
|--|----------------|----------------|
| | \$ | \$ |
| 2. OPERATING RESULT FROM ORDINARY ACTIVITIES | | |
| The result from ordinary activities is arrived at after taking into account: | | |
| (a) REVENUE: | | |
| <i>Ordinary Activities</i> | | |
| Membership Contributions | 443,961 | 425,077 |
| Interest Received | 627 | 1,177 |
| Training Fund Receipts | 1,239 | 6,070 |
| Other Income | 5,904 | 4,338 |
| | <u>451,731</u> | <u>436,662</u> |
| <i>Non-Operating Activities</i> | | |
| Proceeds on Disposal of Assets | 11,818 | 24,000 |
| | <u>463,549</u> | <u>460,662</u> |
| (b) EXPENSES: | | |
| Depreciation of Property, Plant & Equipment | 15,228 | 13,613 |
| Movement in Employee Entitlements | 4,898 | 18,525 |
| Written Down Value of Assets Disposed | 15,311 | 22,804 |
| Auditors Remuneration: | | |
| Current Auditors:- | | |
| Auditing the Financial Report | 5,000 | 5,250 |
| Other Services | 5,228 | 11,130 |
| | <u>10,228</u> | <u>16,380</u> |
| Prior Auditors:- | | |
| Auditing the Financial Report | - | 3,650 |
| Other Services | - | - |
| | <u>-</u> | <u>3,650</u> |
| TOTAL AUDITORS REMUNERATION | <u>10,228</u> | <u>20,030</u> |

**NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2002**

| | 2002 | 2001 |
|--|---------------|---------------|
| | \$ | \$ |
| 3. CASH | | |
| Cash at Bank | 45,556 | 67,368 |
| CFMEU Training Fund | 16,618 | 13,908 |
| Capital & Contingency Fund | 28,029 | - |
| | <u>90,203</u> | <u>81,276</u> |
| 4. RECEIVABLES | | |
| Membership Fees Receivable | 49,883 | 49,235 |
| Other Receivables | - | 8,120 |
| | <u>49,883</u> | <u>57,355</u> |
| 5. PROPERTY, PLANT AND EQUIPMENT | | |
| Plant & Equipment at Cost | 3,457 | 2,014 |
| Less: Accumulated Depreciation | (1,798) | (1,087) |
| | <u>1,659</u> | <u>927</u> |
| Motor Vehicles at Cost | 78,801 | 73,244 |
| Less: Accumulated Depreciation | (18,852) | (13,024) |
| | <u>59,949</u> | <u>60,220</u> |
| TOTAL PROPERTY, PLANT & EQUIPMENT | <u>61,608</u> | <u>61,147</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 | 927 | 60,220 | 61,147 |
| Additions | 1,443 | 29,557 | 31,000 |
| Disposals | - | (15,311) | (15,311) |
| Depreciation/Amortisation | (711) | (14,517) | (15,228) |
| Carrying Amount – End of Year | <u>1,659</u> | <u>59,949</u> | <u>61,608</u> |

**NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2002**

| | 2002 | 2001 |
|---|------------------|------------------|
| | \$ | \$ |
| 6. ACCOUNTS PAYABLE | | |
| Current | | |
| Accounts Payable | <u>85,365</u> | <u>239,155</u> |
| Non-Current | | |
| Amount owing to other CFMEU Divisions | <u>187,490</u> | <u>23,769</u> |
| 7. EMPLOYEE BENEFITS | | |
| Current | | |
| Provision for Annual Leave | 40,245 | 39,609 |
| Provision for Long Service Leave | 18,684 | 16,282 |
| Provision for Time In Lieu/RDO | 5,524 | 3,664 |
| | <u>64,453</u> | <u>59,555</u> |
| 8. ACCUMULATED PROFITS (LOSSES) | | |
| Accumulated Funds (Losses) at Start of Year | (117,697) | 7,608 |
| Net Deficiency attributable to Members | (9,240) | (125,305) |
| Accumulated Profits (Losses) at End of Year | <u>(126,937)</u> | <u>(117,697)</u> |
| 9. 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 | |
| | | 90,203 |
| BALANCE PER STATEMENT OF CASH FLOWS | | <u>81,276</u> |
| | | <u>90,203</u> |
| | | <u>81,276</u> |

**NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2002**

| | 2002 | 2001 |
|--|---------------|--------------|
| | \$ | \$ |
| 9. CASH FLOW INFORMATION | | |
| <i>(Continued)</i> | | |
| (b) RECONCILIATION OF OPERATING DEFICIT TO NET CASH INFLOW FROM OPERATING ACTIVITIES | | |
| Operating Deficit for the Year | (9,240) | (125,305) |
| Depreciation | 15,228 | 13,613 |
| (Profit)/Loss on Disposal of Plant & Equipment | 3,493 | (1,196) |
| Changes in Assets and Liabilities | | |
| (Increase)/Decrease in Receivables | 7,472 | (9,277) |
| (Increase)/Decrease in Prepayments | (3,673) | (5,004) |
| Increase/(Decrease) in Creditors | 9,931 | 118,294 |
| Increase/(Decrease) in Employee Provisions | 4,898 | 18,525 |
| NET CASH INFLOW FROM OPERATING ACTIVITIES | <u>28,109</u> | <u>9,650</u> |

10. 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 | 69,959 | 62,167 |
| Paid to Employees | <u>107,901</u> | <u>59,797</u> |
| | <u>177,860</u> | <u>121,964</u> |

11. CONTINGENT LIABILITIES

There are no contingent liabilities at year end.

12. 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 organisation 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 organisation as a whole

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2002**

| | NOTE | 2002 \$ | 2001 \$ |
|--|------|----------------|------------------|
| INCOME | | | |
| Interest | | 627 | 1,177 |
| Membership Contributions | | 443,961 | 425,077 |
| Sundry Income | | 5,904 | 4,338 |
| Training Fund Receipts | | 1,239 | 6,070 |
| Profit on Sale of Assets | | - | 1,196 |
| | | <u>451,731</u> | <u>437,858</u> |
| EXPENDITURE | | | |
| ACIRT Redundancy Contributions | | 9,116 | 21,367 |
| Affiliation Fees | | 58,104 | 50,285 |
| Annual Leave – Movement in Provision | | 636 | 13,609 |
| Auditors Remuneration | 2(b) | 10,228 | 20,030 |
| Bank Fees & Charges | | 1,061 | 1,090 |
| Clerical Fees | | 25,660 | 25,673 |
| Delegates Commission | | 19,665 | 17,871 |
| Depreciation | | 15,228 | 13,613 |
| Fringe Benefits Tax | | 4,503 | 4,869 |
| Insurance | | 1,556 | 223 |
| Legal Costs & Professional Expenses | | 13,027 | 16,348 |
| Long Service Leave – Movement in Provision | | 2,402 | 2,232 |
| Meetings Attendance | | 810 | 500 |
| Meeting & Conference Expenses | | 30,326 | 16,928 |
| Motor Vehicle Expenses | | 19,468 | 20,968 |
| Payroll Tax | | 10,918 | 6,200 |
| Picnic Expenses | | 5,059 | 5,273 |
| Postage & Couriers | | 3,309 | 2,552 |
| Printing & Stationery | | 2,577 | 4,074 |
| RDO/Time in Lieu – Movement in Provision | | 1,860 | 2,684 |
| Staff Amenities & Training | | 6,281 | 1,000 |
| Superannuation Contributions | | 23,983 | 12,868 |
| Sundry Expenses | | 6,707 | 3,978 |
| Telephone & Communications | | 7,134 | 5,806 |
| Victorian Organiser | | - | 171,158 |
| Wages & Salaries | | 177,860 | 121,964 |
| Loss on Sale Of Non-Current Assets | | 3,493 | - |
| TOTAL EXPENDITURE | | <u>460,971</u> | <u>563,163</u> |
| OPERATING DEFICIT FOR THE YEAR | | <u>(9,240)</u> | <u>(125,305)</u> |

The accompanying notes form part of this financial report

**SUMMARY OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2002**

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 2002**

| | 2002 | 2001 |
|-------------------------------|----------------|------------------|
| | \$ | \$ |
| Membership Contributions | 443,961 | 425,077 |
| Other Income | 7,770 | 12,781 |
| TOTAL INCOME | 451,731 | 437,858 |
| LESS TOTAL EXPENDITURE | 460,971 | 563,163 |
| DEFICIT FOR THE YEAR | (9,240) | (125,305) |

**STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2002**

| | | |
|--------------------------|------------------|------------------|
| ACCUMULATED FUNDS | (126,937) | (117,697) |
| Represented by: | | |
| Current Assets | 148,763 | 143,635 |
| Non-Current Assets | 61,608 | 61,147 |
| TOTAL ASSETS | 210,371 | 204,782 |
| TOTAL LIABILITIES | 337,308 | 322,479 |
| NET LIABILITIES | (126,937) | (117,697) |

**SUMMARY OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2002
(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 2002. Our Auditor's Report to the members dated *18th November, 03* 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 NSW

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

Dated this *18th* day of *November* 2003.



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 Divisional Branch
CFMEU Construction & General Division
PO Box Q235
QVB POST OFFICE SYDNEY NSW 1230

Dear Mr Melksham

**Re: CFMEU, Construction & General Division, Clay & Ceramics Divisional Branch
Outstanding Financial Documents for the year ending 31 December 2002 (FR2002/795)**

Receipt is acknowledged of your letter dated 17 November 2003, advising the current status of the abovementioned outstanding financial documents.

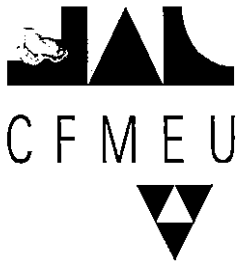
Thank you for your response. We will look forward to receiving the financial documents in December 2003, as stated in your letter.

If I can be of any assistance to you please contact me on 02 8374 6618.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

18 November 2003



CONSTRUCTION,
FORESTRY MINING &
ENERGY UNION.

CONSTRUCTION &
GENERAL DIVISION.

CLAY & CERAMICS
INDUSTRY DIVISIONAL
BRANCH

ABN 48 358 238 816

Branch Secretary
TREVOR MELKSHAM

2nd Floor,
15 Wentworth Avenue
Sydney NSW 2000

PO Box Q235
QVB Post Office
Sydney, NSW, 1230

Ph.: (02) 9267 2861
Fax: (02) 9267 8863

clayworkers@fed.cfmeu.asn.au



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

17 November 2003

The Registrar
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
East Sydney NSW 2001

FAXED

Attention: Belinda Penna

Fax: 02 9380 6990

Dear Ms. Penna

Outstanding Financial Documents: Your ref: FR2002/795

I am responding as requested.

The accounts and statements have been prepared in accordance with section 273.

The auditor has prepared his report in accordance with section 276(4). Our Executive has questioned the Auditor on some aspects of his report and we are currently awaiting a response and a revised report.

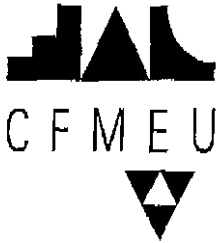
Points 3, 4 & 5 in your correspondence will be complied with as soon as we receive the amended report from our auditors. We expect to have the entire process completed before Christmas.

Should you require further information, please contact me on 9267 2861.

Thank you

Trevor Melksham
Secretary





CONSTRUCTION,
FORESTRY MINING &
ENERGY UNION.

CONSTRUCTION &
GENERAL DIVISION.

CLAY & CERAMICS
INDUSTRY DIVISIONAL
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clayworkers@fed.cfmeu.asn.au



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

17 November 2003

The Registrar
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
East Sydney NSW 2001

Attention: **Belinda Penna**

Fax: **02 9380 6990**

Dear Ms. Penna

Outstanding Financial Documents: Your ref: FR2002/795

I am responding as requested.

The accounts and statements have been prepared in accordance with section 273.

The auditor has prepared his report in accordance with section 276(4). Our Executive has questioned the Auditor on some aspects of his report and we are currently awaiting a response and a revised report.

Points 3, 4 & 5 in your correspondence will be complied with as soon as we receive the amended report from our auditors. We expect to have the entire process completed before Christmas.

Should you require further information, please contact me on 9267 2861.

Thank you

Trevor Melksham
Secretary



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



AUSTRALIAN INDUSTRIAL REGISTRY

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

Our ref: FR2002/795

Mr Trevor Melksham
Divisional Branch Secretary
Clay & Ceramics Industry Divisional Branch
Construction & General Division
CFMEU
PO Box Q235, Queen Victoria Building PO
SYDNEY NSW 1230

Dear Mr Melksham

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

There is no record of lodgement 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 2002.

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, lodgement of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice **by Monday 17 November 2003** 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. lodgement 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 please contact me on (02) 8374 6618.

Yours sincerely

Belinda Penna
for Deputy Industrial Registrar

31 October 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/795-[105N-CCI]

Mr Trevor Melksham
Divisional Branch Secretary
Clay & Ceramics Industry Divisional Branch
Construction & General Division,
CFMEU
PO Box Q235
Queen Victoria Building Post Office
SYDNEY NSW 1230

Dear Mr Melksham

Re: CFMEU - Construction & General Division, Clay and Ceramics Industry 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, 2002.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year 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 obligations arising under Part IX, Division 11 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
6 February 2003