



Australian Government
Australian Industrial Registry

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

Ref: FR2004/674-[105N-CCI]

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

Dear Mr Melksham

Financial Return - year ending 31 December, 2004

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

New legislation

This letter is intended as guide to the law applicable on the date of this letter and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'¹). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

The key differences under the new legislation affecting financial returns are:

- a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)
- a greater emphasis given to Australian Accounting Standards
- the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)
- extensions of time are limited to one month
- restructured penalty provisions involving more extensive use of Civil Penalties
- the introduction of the Industrial Registrar's Reporting Guidelines
- organisations and their branches to report according to their financial structures, known as 'reporting units'.

We recommend you discuss the new requirements with your accountant or auditor.

¹ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as "*reporting units*". Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

Industrial Registrar's Guidelines

The Industrial Registrar's reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit's economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar's Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor's Report, comprise the reporting unit's financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar's Reporting Guidelines. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

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

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

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

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote: **FR2004/674**.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at peter.mckerrow@air.gov.au or belinda.penna@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

Information on AIRC Website

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

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely



for Deputy Industrial Registrar
19 January 2005

TIMELINE/ PLANNER

| | | |
|--|--|--|
| Financial reporting period ending: | / / | |
| FIRST MEETING: Prepare General Purpose Financial Report (including Committee of Management Statement in accordance with C of M resolution) and Operating Report - s253(1), s254(1) | / / | <i>as soon as practicable after end of financial year</i> |
| Auditor's Report prepared and signed and given to the Reporting Unit - s257 | / / | <i>within a reasonable time of having received the GPFR</i> |
| Provide full report free of charge to members. (a) if the report is to be presented before a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or (b) in any other case including where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of end of financial year. <i>(obligation to provide full report may be discharged by provision of a concise report s265(1))</i> | / / / / | |
| SECOND MEETING: Present full report to: (a) General Meeting of Members - s266 (1),(2), or (b) where rules of organisation allow, a Committee of Management meeting - s266 (3) | / / / / | <i>within 6 months of end of financial year</i> <i>within 6 months of end of financial year</i> |
| Lodge full report (including any concise report) in the Industrial Registry together with secretary's certificate (or other officer authorised by the rules of the organisation) - s268 | / / | <i>within 14 days of meeting</i> |

Note: The legislation makes limited provision for extensions of time concerning the provision of the full report to members and the presentation of the full report to a general meeting etc however the maximum extra time allowed can be no more than one month.

Attachment B

Documents Checklist

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

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

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

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

Committee Of Management Statement

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

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

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

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

Title of Office held:

Signature:

Date:

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

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

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

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

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

Signature

Date:

¹RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:

(a) the secretary; or

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

²Only applicable where a concise report is provided to members

³Insert whichever is applicable



CFMEU - Construction & General Division
Brick, Tile & Pottery
Industry Divisional Branch
ABN: 48 358 238 816

31 May 2005

Deputy Industrial Registrar
80 William Street
EAST SYDNEY NSW 2010

Fax: (02) 9380 6990


Attn: Mr B Jenkins

Dear Sir

Re: Section 265 RAO Schedule

Pursuant to s265 (5) of Schedule 1B we hereby make application for a one month extension of time in which to provide the material referred to in s265 (1).

Yours faithfully

Trevor Melksham 
Branch Secretary
CFMEU - BTPIDB

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

McKERROW, Peter

From: Linda Hockey [lhockey@fed.cfmeu.asn.au]
Sent: Tuesday, 31 May 2005 2:27 PM
To: Peter.mckerrow@air.gov.au
Subject: FW: Section 265 RAO Schedule

Peter

Further to our discussion this morning I wish to advise that the following is the reason for request for one months extension in regard to the above matter on behalf of John Sutton CFMEU Construction and General Division and Trevor Melksham CFMEU Brick, Tile & Pottery Industry Divisional Branch.

If you need anything further please contact me.

'Because of unforeseen delays in the preparation of the material making up the draft accounts.'

Linda Hockey
CFMEU
Ph. (02) 9267 7644
Fax. (02) 9267 8863



FACSIMILE

| | | | |
|--|--|--------------|----------------|
| TO | Attn: Ms Linda Hockey / Mr Trevor Melksham | | |
| Organisation | CFMEU Construction & General Division, Brick, Tile & Pottery Industry Branch | | |
| Fax Number | (02) 9267 8863 | Phone Number | (02) 9267 2861 |
| FROM | Belinda Penna | | |
| Email | belinda.penna@air.gov.au | | |
| Location | Australian Industrial Registry | | |
| Fax Number | 02 9380 6990 | Phone Number | 02 8374 6618 |
| No of Pages (including cover) | 3 | Date | 23/06/2005 |
| Please notify sender if not all pages were received. | | Time | 3:10 PM |

Any information about individuals contained in this fax is **CONFIDENTIAL** and may **NOT** be used or disclosed further. If you are **NOT** the intended recipient, please contact the sender **IMMEDIATELY**.

MESSAGE:

Please see attached letter Re: Extension of Time to Lodge Financial Return for the year ended 31 December 2004.

AIRC SYDNEY 61 2 93806990

(AUTO)

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Australian Government

Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: aircney@air.gov.au

FACSIMILE

| | | | |
|--|--|--------------|----------------|
| TO | Attn: Ms Linda Hockey / Mr Trevor Melksham | | |
| Organisation | CFMEU Construction & General Division, Brick, Tile & Pottery Industry Branch | | |
| Fax Number | (02) 9267 8863 | Phone Number | (02) 9267 2861 |
| FROM | Belinda Penna | | |
| Email | belinda.penna@air.gov.au | | |
| Location | Australian Industrial Registry | | |
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MESSAGE:

Please see attached letter Re: Extension of Time to Lodge Financial Return for the year ended 31 December 2004.



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Trevor Melksham
Divisional Branch Secretary
CFMEU Construction & General Division
Clay and Ceramics Industry Divisional Office
PO BOX Q235
QVB SYDNEY NSW 1230

Dear Mr Melksham

Financial Return for year ending 31 December 2004 (FR 2004/674)

I refer to your letter of 30 May 2005 about an extension of time.

Before addressing your specific request, it may help if I first explain what power a Registrar has to extend time limits for reporting under sections 265 and 266 of the RAO Schedule.

This will depend on which of the following two reporting options a reporting unit chooses:

s265(5)(a) - presenting full report to members' meeting(s)

The reporting unit provides the full report (or a concise report) to members and after no less than 21 days, presents the full report to a general meeting of members. If you choose this option, the general meeting must be held within 6 months of the end of a financial year.

Power to extend time

Under s265(5), a reporting unit may apply to a Registrar to extend the period during which the general meeting must be held by no more than one month, namely from 6 months to no more than 7 months from the end of a financial year.

Effect of Extending Time by one month

The general meeting must be held with 7 months of the end of the financial year; the full or concise report must still be provided to members at least 21 days before the general meeting.

s265(5)(b) - presenting full report to committee of management meeting

The reporting unit provides the full report (or a concise report) to members and presents the full report to a meeting of its committee of management. If you choose this option, you must provide the report to members within 5 months of the end of the financial year. The committee of management meeting must be held within six months of the end of the financial year - see s265(1) and (3). This option is only available if the rules of your reporting unit provide for the matters specified in s266(3).

Power to extend time

Under s265(5), a reporting unit may apply to a Registrar to extend the period to provide the full or concise report to members by no more than one month, namely from 5 months to no more than 6 months from the end of the financial year.

Effect of Extending Time by one month

The full or concise report must be provided within 6 months of the end of the financial year and the committee of management meeting must be held within 7 months of the end of the financial year.

Making an application under s265(5)

If your reporting unit wishes to apply for an extension of time, its application should state clearly:

- whether it intends to present the full report to members' meeting or a committee of management meeting; and
- the period of extension it seeks; and
- provide reasons.

The application should be signed by an officer of the reporting unit.

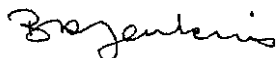
Your correspondence

Could you please confirm which of the two methods of presentation the Branch intends to adopt. I will consider it and advise you of my decision.

I have treated your application as lodged on 31 May 2005.

If you have any questions, please contact me or Peter McKerrow on (02) 8374 6666.

Yours sincerely



Barry Jenkins
Deputy Industrial Registrar

23 June 2005



CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION

28 June 2005

Deputy Industrial Registrar
Australian Industrial Registry
80 William Street
EAST SYDNEY NSW 2010

Attn: Mr B Jenkins

Dear Sir

Re: Financial Return FR 2004/674

We refer to your correspondence dated 23 June, 2005 in relation to the above.

We advise that the returns of this office are presented in accordance with s 265(5)(b) namely to a meeting of a committee of management. This method is consistent with the rules of the CFMEU.

Because of unforeseen delays in the preparation of the material making up the draft accounts we were unable to provide the returns to members until 7 July 2005 and we would request a 14 day extension of time in which to provide the returns pursuant to s265(5).

The returns were in fact presented to a meeting of the Branch Committee of Management on 24 June, 2005 and are to be filed shortly in the Registry under separate correspondence.

Yours faithfully

Trevor Melksham
Secretary
Brick, Tile & Pottery Divisional Branch



CONSTRUCTION &
GENERAL DIVISION
ABN 46 243 168 565

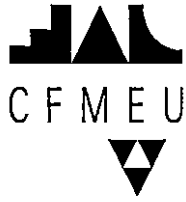
JOHN SUTTON
National Secretary

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



CFMEU - Construction & General Division
Brick, Tile & Pottery
Industry Divisional Branch

ABN: 48 358 238 816

10th August 2005

Depute Industrial Registrar
Australian Industrial Relations Commission
Level 8, Terrace Towers
80 William Street
East Sydney NSW 2011

Dear Mr B Jenkins

BTPIDB 2004 Financial Returns

We request pursuant to section 268 of schedule 1B of the act that the registrar extend the time period for filing to the date of receipt of these documents by you, the registrar. The delay in filing was occasioned to an administrative oversight.

Yours faithfully,

TREVOR MELKSHAM
BRANCH SECRETARY
BTPIDB



Construction, Forestry, Mining and Energy Union

(Construction & General Division)

Brick, Tile & Pottery, Construction Materials and Related Products Industry
Divisional Branch

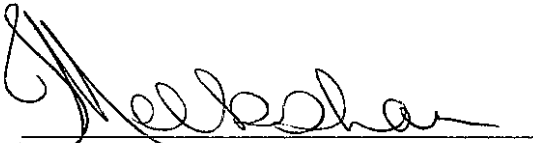
FOR THE YEAR ENDED 31 DECEMBER 2004

Schedule 1B *Workplace Relations Act 1996*

Section 268

CERTIFICATE

Pursuant to Section 268 of Schedule 1B the *Workplace Relations Act 1996*, I Trevor Melksham certify that the documents attached hereto are copies of the documents presented to members of the above-named division on 7 and 8 June 2005 and presented at meeting of the Branch Committee of Management on 24 June 2005.



Branch Secretary
CFMEU
C&G BTPIDB

10 August 2005
Date:

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION
BRICK, TILE, POTTERY, CONSTRUCTION MATERIALS AND RELATED PRODUCTS
INDUSTRY DIVISIONAL BRANCH**

**FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2004**

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OPERATING REPORT

The Committee of Management of the CFMEU, Construction and General Division, Brick, Tile, Pottery, Construction Materials and Related Products Industry Divisional Branch (The Union) present their Operating Report on the Union for the year ended 31 December 2004.

Committee of Management

The names of Committee of Management (COM) in office at any time during the year are:

| Name | Position | Period of Appointment |
|----------------|---------------------------|------------------------------|
| Mr A Sawtschuk | Division President | 1/1/04 to 31/12/04 |
| Mr T Melksham | Division Secretary | 1/1/04 to 31/12/04 |
| Mr S Stiff | (NSW) Assistant Secretary | 1/1/04 to 31/12/04 |
| Mr S Roach | (VIC) Assistant Secretary | 1/1/04 to 31/12/04 |
| Mr P Hodder | COM Member | 1/1/04 to 31/12/04 |

Principal Activities

The principal activities of the Union during the year were:-

- Adherence to the rules of the Division in furtherance of the objects of the Union consistent with the industrial relations legislation.
- Implementation of the decisions of the National Executive and Committee of Management.
- Implementation of the Union's organising agenda, including assistance and advice on organising site projects, training and development of officials and planning and resourcing campaigns.
- Industrial support including representation of individual member grievances, advice on legal and legislative matters, and responding to other Unions' rules applications where they impact on membership of the Union.
- The administration and variation of federal and state awards.
- Negotiation and registration of certified industrial instruments on behalf of members consistent with the objects of the Industrial Relations Act and the Union rules.
- Media and other communications to members affecting the rank and file.

Results of Activities

The result for the year was a profit of \$152,577 (2003: \$37,425). Membership income has increased by \$30,685 over last year which equates to a 6% increase. This strong result should also be noted in conjunction with a large increase of \$25,920 in donations expense to \$26,420 for the year, up from \$500 in the previous year. Also improving the result has been the decision to write back an amount owing to the Victorian Branch of \$66,158.

The Division has successfully recruited new members in conjunction with a national objective of recruitment and training.

OPERATING REPORT (Continued)

Significant Changes in Nature of Activities

There were no significant changes in the nature of activities of the Union during the year.

Significant Changes in Financial Affairs

The only significant change in the Financial Affairs of the Union during the year is the continuous drive back towards positive net assets, at 31 December 2004 we have come back to positive \$63,065.

Membership of the Union

There were 1453 members of the Union as at 31 December 2004.

Rights of Members to Resign

All members of the Union have the right to resign in accordance with Rule 11 of the Union Rules (and section 174 of the RAO Schedule).

Employees of the Union

As at 31 December 2004 the Union employed 3 full time employees.

Superannuation Trustees

No officer or member of the Union acts:

- (i) as a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) as a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme.



.....
TREVOR MELKSHAM

Signed this 30th day of May 2005.

COMMITTEE OF MANAGEMENT STATEMENT

The Committee of Management of the Union, do state that in the opinion of the Committee, that:

- (a) The financial report and notes comply with Australian Accounting Standards;
- (b) The financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) The financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Union for the year ended 31 December 2004;
- (d) There are reasonable grounds to believe that the Union will be able to pay its debts as and when they become due and payable; and
- (e) During the financial year ended 31 December 2004 and since the end of the financial year:-
 - (i) Meetings of the Committee of Management were held in accordance with the rules of the organisation; and
 - (ii) The financial affairs of the Union have been managed in accordance with the rules of the organisation; and
 - (iii) The financial records of the Union have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003; and
 - (iv) The financial records of the Union have been kept, as far as practicable, in a consistent manner to each other reporting unit of the organisation; and
 - (v) No information has been sought in any request of a member of the Union or by a Registrar duly made under section 272 of Schedule 1B to the Workplace Relations Act 1996; and
 - (vi) No orders have been made by the Industrial Registrar under section 273 of Schedule 1B to the Workplace Relations Act 1996.

This Statement is made in accordance with a resolution of the Committee of Management and is signed for and on behalf of the Committee of Management by:



.....
TREVOR MELKSHAM

Dated this 30th day of May 2005.

INDEPENDENT AUDIT REPORT TO THE MEMBERS

SCOPE

We have audited the general purpose financial report comprising the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Notes to the Financial Statements and Detailed Statement of Financial Performance of the Construction Forestry Mining and Energy Union – Construction and General Division, Brick, Tile, Pottery, Construction Materials and Related Products Industry Divisional Branch (“the Union”) for the year ended 31 December 2004 as set out on pages 5 to 14. The Union’s Committee of Management is responsible for the preparation and presentation of the financial report and the information it contains. 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 the Workplace Relations Act 1996 including compliance with Australian Accounting Standards and other mandatory professional reporting requirements, so as to present a view of the Union, which is consistent with our understanding of the Union’s financial position and the results of its operations and cash flows.

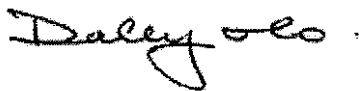
The audit opinion expressed in this report has been formed on the above basis.

AUDIT OPINION

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

In our opinion this general purpose financial report is in accordance with:

- (a) The Workplace Relations Act 1996, including:
 - (i) Giving a true and fair view of the Union’s financial position as at 31 December 2004 and of its performance and cash flows for the year ended on that date; and
 - (ii) Complying with other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act.
- (b) Accounting Standards and other mandatory professional reporting requirements.



.....
DALEY & CO
Chartered Accountants
Wollongong NSW



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

Dated this 30th day of May 2005.

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2004**

| | NOTE | 2004 \$ | 2003 \$ |
|--|------|------------------|------------------|
| Revenue from Ordinary Activities | 2(a) | <u>654,725</u> | <u>555,465</u> |
| Expenses from Ordinary Activities | | | |
| Wages and Related Costs | | (235,802) | (218,966) |
| Depreciation Expense | | (14,698) | (15,792) |
| Other Expenses | | (225,697) | (263,436) |
| Written Down Value of Assets Sold | | <u>(25,951)</u> | <u>(19,846)</u> |
| | | <u>(502,148)</u> | <u>(518,040)</u> |
| Net Surplus Attributable to Members | | <u>152,577</u> | <u>37,425</u> |

The accompanying notes form part of this financial report

**STATEMENT OF FINANCIAL POSITION
 AS AT 31 DECEMBER 2004**

| | NOTE | 2004 \$ | 2003 \$ |
|---|------|----------------|-----------------|
| CURRENT ASSETS | | | |
| Cash | 3 | 69,312 | 101,308 |
| Receivables | 4 | 62,563 | 60,599 |
| Investments | | 82,530 | 25,000 |
| Other - Prepayments | | 3,117 | 4,400 |
| TOTAL CURRENT ASSETS | | <u>217,522</u> | <u>191,307</u> |
| NON-CURRENT ASSETS | | | |
| Property, Plant and Equipment | 5 | 73,123 | 64,876 |
| TOTAL NON-CURRENT ASSETS | | <u>73,123</u> | <u>64,876</u> |
| TOTAL ASSETS | | <u>290,645</u> | <u>256,183</u> |
| CURRENT LIABILITIES | | | |
| Accounts Payable | 6 | 47,858 | 105,723 |
| Provisions | 7 | 80,102 | 63,695 |
| TOTAL CURRENT LIABILITIES | | <u>127,960</u> | <u>169,418</u> |
| NON-CURRENT LIABILITIES | | | |
| Accounts Payable | 6 | 99,620 | 176,277 |
| TOTAL NON-CURRENT LIABILITIES | | <u>99,620</u> | <u>176,277</u> |
| TOTAL LIABILITIES | | <u>227,580</u> | <u>345,695</u> |
| NET LIABILITIES | | <u>63,065</u> | <u>(89,512)</u> |
| EQUITY | | | |
| Accumulated Members' Funds (Deficiency) | 8 | 63,065 | (89,512) |
| | | <u>63,065</u> | <u>(89,512)</u> |

The accompanying notes form part of this financial report

**STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED 31 DECEMBER 2004**

| | NOTE | 2004 \$ | 2003 \$ |
|---|-------|-----------------|-----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts from Members and Customers | | 632,811 | 580,936 |
| Payments to Suppliers and Employees | | (581,136) | (525,729) |
| Interest Received | | 4,392 | 1,622 |
| NET CASH INFLOW FROM OPERATING ACTIVITIES | 11(b) | <u>56,067</u> | <u>56,829</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Payments for Property, Plant and Equipment | | (48,896) | (38,906) |
| Proceeds from Sale of Property, Plant and Equipment | | 18,363 | 18,182 |
| NET CASH INFLOW FROM INVESTING ACTIVITIES | | <u>(30,533)</u> | <u>(20,724)</u> |
| NET INCREASE IN CASH HELD | | 25,534 | 36,105 |
| CASH AT THE START OF THE FINANCIAL YEAR | | 126,308 | 90,203 |
| CASH AT THE END OF THE FINANCIAL YEAR | 11(a) | <u>151,842</u> | <u>126,308</u> |

The accompanying notes form part of this financial report

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

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 authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act, 1996.

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, or except where stated, current valuations of non-current assets. 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 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 including capitalised leased assets is depreciated on a straight line basis over their useful lives to the Union commencing from the time the asset is held ready for use.

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% |

(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. All employees are office holders.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

1. STATEMENT OF ACCOUNTING POLICIES

(Continued)

(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) ADOPTION OF AUSTRALIAN EQUIVALENTS TO INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

Australia is currently preparing for the introduction of International Financial Reporting Standards (IFRS) effective for financial years commencing 1 January 2005. This requires the production of accounting data for future comparative purposes at the beginning of the next financial year.

The Union's management, along with its auditors, are assessing the significance of these changes and preparing for their implementation.

The Committee of Management are of the opinion that key differences in the Union's accounting policies which may arise from the adoption of IFRS are:-

Impairment of Assets

The Union currently determines the recoverable amount of an asset on the basis of undiscounted net cash flows that will be received from the assets use and subsequent disposal. In terms of pending AASB 136: Impairment of Assets, the recoverable amount of an asset will be determined as the higher of fair value less costs to sell and value in use. It is likely that this change in accounting policy may lead to impairments being recognised more often than under the existing policy.

(f) CHANGE OF NAME

On 16 March 2004, the Industrial Registrar approved the alteration of several rules including the change of name of the Union in that the words "Clay & Ceramics" are deleted and replaced by "Brick, Tile, Pottery, Construction Materials and Related Products".

**NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2004**

| | 2004 | 2003 |
|--|---------|---------|
| | \$ | \$ |
| 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 | 564,060 | 533,375 |
| Interest Received | 4,916 | 1,748 |
| Training Fund Receipts | 614 | 2,160 |
| Other Income | 614 | - |
| | 570,204 | 537,283 |
| <i>Non-Operating Activities</i> | | |
| Proceeds on Disposal of Assets | 18,363 | 18,182 |
| Write Back of amount owing to VIC Branch | 66,158 | - |
| | 84,521 | 18,182 |
| | 654,725 | 555,465 |
| (b) EXPENSES: | | |
| Depreciation of Property, Plant & Equipment | 14,698 | 15,792 |
| Movement in Employee Entitlements | 16,407 | (758) |
| Written Down Value of Assets Disposed | 25,951 | 19,846 |
| Expense of Payroll Deductions by Employers of Members | 139 | 83 |
| Attendance Fees – Conferences & Meetings | 1,900 | 1,320 |
| Penalties under the Act or Regulations | - | - |
| Auditors Remuneration: | | |
| Auditing the Financial Report | 5,000 | 5,000 |
| Other Services | 3,499 | 5,188 |
| | 8,499 | 10,188 |
| 3. CASH | | |
| Cash at Bank | 63,575 | 95,023 |
| CFMEU Training Fund | 5,737 | 6,285 |
| | 69,312 | 101,308 |

**NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2004**

| | 2004 | 2003 |
|--|---------------|---------------|
| | \$ | \$ |
| 4. RECEIVABLES | | |
| Membership Fees Receivable | 61,913 | 60,473 |
| Interest Receivable | 650 | 126 |
| | <u>62,563</u> | <u>60,599</u> |
| | | |
| 5. PROPERTY, PLANT AND EQUIPMENT | | |
| Plant & Equipment at Cost | 9,284 | 6,024 |
| Less: Accumulated Depreciation | (3,801) | (2,595) |
| | <u>5,483</u> | <u>3,429</u> |
| | | |
| Motor Vehicles at Cost | 81,976 | 79,396 |
| Less: Accumulated Depreciation | (14,336) | (17,949) |
| | <u>67,640</u> | <u>61,447</u> |
| | | |
| TOTAL PROPERTY, PLANT & EQUIPMENT | <u>73,123</u> | <u>64,876</u> |

(a) 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 | 3,429 | 61,447 | 64,876 |
| Additions | 3,260 | 45,636 | 48,896 |
| Disposals | - | (25,951) | (25,951) |
| Depreciation/Amortisation | (1,206) | (13,492) | (14,698) |
| Carrying Amount – End of Year | <u>5,483</u> | <u>67,640</u> | <u>73,123</u> |

6. ACCOUNTS PAYABLE

Current

| | | |
|----------------------------------|---------------|----------------|
| Accounts Payable | 19,412 | 75,076 |
| Amounts Owing to CFMEU Divisions | 28,446 | 30,647 |
| | <u>47,858</u> | <u>105,723</u> |

**NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2004**

| | 2004 | 2003 |
|---|----------------|-----------------|
| | \$ | \$ |
| 6. ACCOUNTS PAYABLE <i>(Continued)</i> | | |
| Non-Current | | |
| Amount Owing to CFMEU Divisions | <u>99,620</u> | <u>176,277</u> |
| 7. EMPLOYEE BENEFITS | | |
| Provision for Annual Leave | 49,504 | 38,687 |
| Provision for Long Service Leave | 24,000 | 21,252 |
| Provision for Time In Lieu/RDO | <u>6,598</u> | <u>3,756</u> |
| | <u>80,102</u> | <u>63,695</u> |
| | | |
| Number of Employees at Balance Date | <u>3</u> | <u>3</u> |
| | | |
| All employee benefits provided for in the above relate to office holders. | | |
| 8. ACCUMULATED PROFITS (LOSSES) | | |
| Accumulated Funds (Losses) at Start of Year | (89,512) | (126,937) |
| Net Surplus attributable to Members | <u>152,577</u> | <u>37,425</u> |
| Accumulated Profits (Losses) at End of Year | <u>63,065</u> | <u>(89,512)</u> |
| | | |
| 9. SALARIES | | |
| Paid to Office Holders | 204,160 | 190,682 |
| Paid to Employees | <u>-</u> | <u>-</u> |
| | <u>204,160</u> | <u>190,682</u> |

10. CONTINGENT LIABILITIES

There are no contingent liabilities at year end.

**NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2004**

| | | 2004 | 2003 |
|---|---|----------------|----------------|
| | | \$ | \$ |
| 11. 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 | 3 | 69,312 | 101,308 |
| Investments | | 82,530 | 25,000 |
| BALANCE PER STATEMENT OF CASH FLOWS | | <u>151,842</u> | <u>126,308</u> |
| (b) RECONCILIATION OF OPERATING PROFIT TO NET CASH INFLOW FROM OPERATING ACTIVITIES | | | |
| Operating Profit for the Year | | 152,577 | 37,425 |
| Depreciation | | 14,698 | 15,792 |
| (Profit)/Loss on Disposal of Plant & Equipment | | 7,588 | 1,664 |
| Write Back of amount owing to VIC Branch | | (66,158) | - |
| Changes in Assets and Liabilities | | | |
| (Increase)/Decrease in Receivables | | (1,964) | (10,716) |
| (Increase)/Decrease in Prepayments | | 1,283 | 4,277 |
| Increase/(Decrease) in Creditors | | (68,364) | 9,145 |
| Increase/(Decrease) in Employee Provisions | | 16,407 | (758) |
| NET CASH INFLOW FROM OPERATING ACTIVITIES | | <u>56,067</u> | <u>56,829</u> |

12. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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

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

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2004**

| | NOTE | 2004 \$ | 2003 \$ |
|---|------|----------------|----------------|
| INCOME | | | |
| Interest | | 4,916 | 1,748 |
| Membership Contributions | | 564,060 | 533,375 |
| Sundry Income | | 614 | - |
| Training Fund Receipts | | 614 | 2,160 |
| Write Back of amount owing to VIC Branch | | 66,158 | - |
| | | <u>636,362</u> | <u>537,283</u> |
| EXPENDITURE | | | |
| ACIRT Redundancy Contributions | | 9,813 | 9,227 |
| Affiliation Fees – CFMEU C & G Division National Office | | 58,814 | 60,164 |
| Allowance – President | | 3,300 | 2,625 |
| Annual Leave – Movement in Provision | | 10,817 | (1,558) |
| Auditors Remuneration | 2(b) | 8,499 | 10,188 |
| Bank Fees & Charges | | 795 | 965 |
| BTPIU – NSW Operational Assistance | | 25,000 | - |
| Clerical Fees | | 18,532 | 18,182 |
| Delegates Commission | | 18,571 | 27,657 |
| Depreciation | | 14,698 | 15,792 |
| Donation | | 1,420 | 500 |
| Fringe Benefits Tax | | 659 | 8,583 |
| Insurance | | 2,697 | 2,140 |
| Legal Costs & Professional Expenses | | 5,068 | 25,160 |
| Long Service Leave – Movement in Provision | | 2,748 | 2,568 |
| Meetings Attendance | | 1,900 | 1,320 |
| Meeting & Conference Expenses | | 30,802 | 29,319 |
| Merchandise | | 120 | 6,377 |
| Motor Vehicle Expenses | | 22,067 | 24,979 |
| Payroll Tax | | 12,893 | 11,383 |
| Payroll Tax Provision Write-back | | (41,605) | - |
| Picnic Expenses | | - | 3,600 |
| Postage & Couriers | | 3,707 | 2,778 |
| Printing & Stationery | | 11,623 | 2,753 |
| RDO/Time in Lieu – Movement in Provision | | 2,842 | (1,768) |
| Staff Amenities & Training | | 1,726 | 1,911 |
| Superannuation Contributions | | 31,642 | 28,284 |
| Sundry Expenses | | 3,811 | 6,356 |
| Telephone & Communications | | 9,078 | 8,027 |
| Wages & Salaries | 9 | 204,160 | 190,682 |
| Loss on Sale Of Non-Current Assets | | 7,588 | 1,664 |
| TOTAL EXPENDITURE | | <u>483,785</u> | <u>499,858</u> |
| OPERATING SURPLUS FOR THE YEAR | | <u>152,577</u> | <u>37,425</u> |

The accompanying notes form part of this financial report



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Trevor Melksham
Branch Secretary
CFMEU Construction & General Division
Brick, Tile & Pottery Industry Divisional Branch
PO Box Q235
QVB NSW 1230

Dear Mr Melksham

Branch Financial Return – year ending 31 December 2004 (FR2004/674)

I refer to the financial documents lodged in the Registry on 10 August 2005 which have now been filed.

Please note when preparing next year's Committee of Management Statement that it should include the date on which the Committee passes the resolution on the matters in the Statement.

I have, as you requested, allowed under s268 of the RAO Schedule, until 10 August 2005 for the Branch to lodge its full report.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Barry Jenkins', with a long horizontal stroke extending to the right.

Barry Jenkins
Deputy Industrial Registrar

29 August 2005