



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2001/724 -[105N-FFTQ]

Mr Rick Fowler
FFTS Division Administrator/Executive Officer
Construction, Forestry, Mining and Energy Union
PO Box Q235
QVB PO SYDNEY NSW 1230

Dear Mr. Fowler

**Re: CFMEU, FFTS Division, Queensland Divisional Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

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

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

Therefore, I request your written advice *by 8 November, 2002* as to when each of the following steps is expected to be completed:-

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

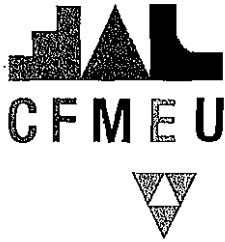
If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote: **FR2001/724.**

Yours sincerely

Belinda Penna

E-mail: belinda.penna@air.gov.au

23 October, 2002



Construction Forestry Mining Energy Union NATIONAL OFFICE

National Secretary: John Maitland
Telephone: (+61.2) 9267 3393
Facsimile: (+61.2) 9267 2460

L2002-063
6 November 2002

Ms Belinda Penna
Australian Industrial Registry

by fax: 9380 6990

Dear Ms Penna

I refer to various correspondence dated 23 October 2002 concerning financial returns for the CFMEU FFTS Division and Divisional branches.

- Your ref: FR2001/723 - NSW Branch
I have requested information from the Branch and will advise you accordingly.
- Your ref: FR2001/724 – Queensland Branch
The financial report was forwarded to your office under letter dated 25 October 2002.
- Your ref: FR2001/725 – FFTS Union Division
The accounts are currently being audited and I expect that they will be finalised and forwarded to your office before the years end.
- Your ref: FR2001/726 – Victorian Branch
The Branch informs me that the accounts are currently being finalised and will be presented to the next COM meeting.

Do not hesitate to call me if you require further clarification.

Yours faithfully

Rick Fowler
Executive Officer



Construction Forestry Mining Energy Union NATIONAL OFFICE

National Secretary: John Maitland
Telephone: (+61.2) 9267 3393
Facsimile: (+61.2) 9267 2460

L2002-058
25 October 2002

Deputy Industrial Registrar
Australian Industrial Registry
80 William St
East Sydney 2010



Dear Deputy Industrial Registrar

Please find attached the financial statements for the CFMEU FFTS Division,
Queensland Divisional Branch.

If you require further information, please contact the Branch.

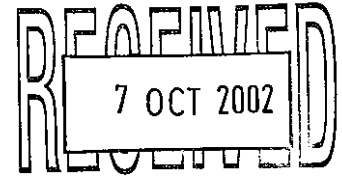
Yours faithfully

Rick Fowler
Executive Officer

BP

CONSTRUCTION FORESTRY MINING AND ENERGY UNION

**FFTS Union Division
Queensland Branch**



For year ended 31st December, 2001



In pursuance of the provisions of the Act, there were no donations exceeding \$1000 for the financial year ended 31st December, 2001.

A handwritten signature in black ink, appearing to be "G Williams", written over a dotted line.

Greg Williams
Divisional Branch Secretary
Construction Forestry Mining & Energy Union
FFTS Union Division
Queensland Branch

3/10/02
Date



**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
F.F.T.S. UNION DIVISION
QUEENSLAND BRANCH**

FINANCIAL STATEMENTS

31 DECEMBER 2001

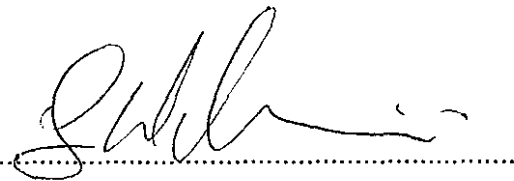
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**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
F.F.T.S. UNION DIVISION
QUEENSLAND BRANCH**

CERTIFICATE BY STATE SECRETARY

for the year ended 31 December 2001

In pursuance of the provisions of Section 280 (1) (b) of the Workplace Relations Act 1996, I, Gregory Colin Williams, certify that the copies of the financial statements, certificates and independent audit report of the Construction, Forestry, Mining and Energy Union, F.F.T.S Union Division, Queensland Branch for the year ended 31 December 2001, were presented to the Committee of Management of the Union on *28 February*, 2002 and was published to the membership on *5 April*, 2002.



G.C. Williams

Divisional Branch Secretary

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
F.F.T.S. UNION DIVISION
QUEENSLAND BRANCH**

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
F.F.T.S. UNION DIVISION
QUEENSLAND BRANCH**

COMMITTEE OF MANAGEMENT'S CERTIFICATE

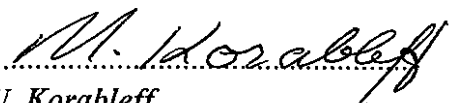
for the year ended 31 December 2001

We, Desmond Flanagan and Ursula Korableff two members of the Committee of Management of the abovementioned 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 statements show a true and fair view of the financial affairs of the Union as at 31 December 2001;
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2001, in accordance with the rules of the union;
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the Divisional Branch or other documents (not being documents containing information made available to a member of the Divisional Branch under Section 274 of the Workplace Relations Act 1996) or copies of those records or documents, or copies of the rules of the Divisional Branch, have not been furnished, or made available, to members in accordance with the requirement of the Workplace Relations Act 1996, the Regulations thereto or the Rules of the Divisional Branch;
- (iv) the Union has complied with Sections 279 (1) and 279 (6) of the Act in relation to the financial accounts in respect to the preceding financial year and the independent audit report thereon.

BRISBANE: Dated this 28th day of February 2002.


.....
D. Flanagan


.....
U. Korableff

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
F.F.T.S. UNION DIVISION
QUEENSLAND BRANCH**

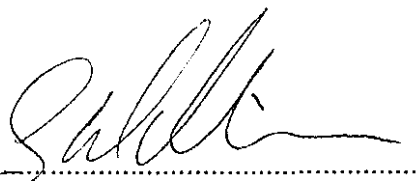
ACCOUNTING OFFICER'S CERTIFICATE

for the year ended 31 December 2001

I, Gregory Colin Williams, being the Officer responsible for keeping the accounting records of the Construction, Forestry, Mining and Energy Union, F.F.T.S Union Division, Queensland Branch hereby certify that at 31 December 2001, the combined number of members of the Divisional Branch was 332 (207 financial and 125 unfinancial) and that in my opinion:

- (a) the financial statements as set out on pages 2 to 10 show a true and fair view of the financial affairs of the Divisional Branch as at 31 December, 2001;
- (b) a record has been kept of all 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 Divisional Branch;
- (c) before the expenditure was incurred by the Divisional Branch, approval for the incurring of the expenditure was obtained in accordance with the Rules of the Divisional Branch;
- (d) with regard to funds of the Divisional Branch raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the Rules, no payments were made out of any such funds for purposes other than those for which the fund was operated;
- (e) no loans or other financial benefits, other than remuneration in respect to their full-time employment with the Divisional Branch, were made to any person holding office in the Divisional Branch;
- (f) the register of members of the Divisional Branch was maintained in accordance with the Workplace Relations Act 1996.

BRISBANE: Dated this 25th day of February 2002.


.....
G.C. Williams

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
F.F.T.S. UNION DIVISION
QUEENSLAND BRANCH**

INDEPENDENT AUDIT REPORT

for the year ended 31 December 2001

Scope

I have audited the financial statements, being a special purpose financial report of the Construction, Forestry, Mining and Energy Union, F.F.T.S Division, Queensland Branch for the year ended 31 December 2001, comprising the Balance Sheet, Statement of Income and Expenditure and Notes to the Financial Statements. The Union's Committee of management is responsible for the financial statements and have determined that the accounting policies used and described in Note 1 to the financial statements are appropriate to meet the requirements of the Workplace Relations Act 1996 and the needs of the members. I have conducted an independent audit of the financial statements in order to express an opinion on them to the members. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to the needs of the members.

The financial statements have been prepared for distribution to the members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Workplace Relations Act 1996. I disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

My audit has been conducted in accordance with Australian Auditing standards. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements and the evaluation of significant accounting estimates. these procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views).

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

Audit opinion

In my opinion:

- (a) (i) There were kept by the Union in relation to the year satisfactory accounting records, including:
 - (a) records of sources and nature of income of the Union (including income from members);
 - (b) records of the nature and purpose of the expenditure of the Union; and

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
F.F.T.S. UNION DIVISION
QUEENSLAND BRANCH**

INDEPENDENT AUDIT REPORT

for the year ended 31 December 2001

(ii) The financial statements of the the Construction, Forestry, Mining and Energy Union, F.F.T.S Union Division, Queensland Branch are properly drawn up in accordance wwith the provisions of section 273 (1) of the Workplace Relations Act 1996 and so as to give a true and fair view of:

- (a) the financial affairs of the Union as at 31 December 2001: and
- (b) the income and expenditure and any surplus or deficit of the Union for the year ended 31 December 2001: and

are in accordance with Statements of Accounting Concepts and applicable Australian Accounting Standards.

(b) All the information and explanations that under Sub-Section 276(2) were required by me to be furnished were furnished.

BRISBANE: Dated this *3rd* day of *April* 2002.



L Pratt
Registered Company Auditor

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
F.F.T.S. UNION DIVISION
QUEENSLAND BRANCH**

	2001	2000
	\$	\$
CURRENT ASSETS		
Cash	-	-
Receivables	-	-
Investments	-	-
	<hr/>	<hr/>
Total Current Assets	-	-
	<hr/>	<hr/>
TOTAL ASSETS	-	-
	<hr/>	<hr/>
CURRENT LIABILITIES		
Creditors	-	-
	<hr/>	<hr/>
Total Current Liabilities	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	-	-
	<hr/>	<hr/>
NET ASSETS	-	-
	<hr/>	<hr/>
EQUITY		
Accumulated funds	-	-
	<hr/>	<hr/>
TOTAL EQUITY	-	-
	<hr/>	<hr/>

These financial statements should be read in conjunction with the notes thereto.

CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
F.F.T.S. UNION DIVISION
QUEENSLAND BRANCH

Notes to the financial statements for the year ended 31 December 2001

1. STATEMENT OF ACCOUNTING POLICIES

This special purpose financial report has been prepared for distribution to the members to fulfil the Committee of Management's financial reporting requirements under the Workplace Relations Act 1996. The accounting policies used in the preparation of this report, as described below, are consistent with the financial reporting requirements of the Workplace Relations Act 1996 and with previous years, and are, in the opinion of the Committee of Management, appropriate to meet the needs of members.

- (a) The financial report has been prepared on a modified accrual basis of accounting including the historical cost convention and the going concern assumption. In accordance with Section 272 (3) of the Workplace Relations Act 1996, membership contributions have been accounted for on a cash basis.
- (b) The requirements of Australian Accounting Standards and other professional reporting requirements (UIG Consensus Views), do not have mandatory applicability to The Construction, Forestry, Mining and Energy Union, F.F.T.S. Division, Queensland Branch because it is not a "reporting entity". The Committee of Management has, however, prepared the financial report in accordance with the following Australian Accounting Standards:
 - AAS 5: Materiality
 - AAS 8: Events Occurring After Balance DateNo other Australian Accounting Standards or other mandatory professional reporting requirements have been applied.
- (c) Provisions for employee benefits in the form of Long Service Leave and Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.
- (d) No provision for income tax is necessary as the Construction, Forestry, Mining and Energy Union, F.F.T.S Union Division, Queensland Branch, is exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
F.F.T.S. UNION DIVISION
QUEENSLAND BRANCH**

Notes to the financial statements for the year ended 31 December 2001

2. INFORMATION TO BE PROVIDED TO MEMBERS OF 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 specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under subsection (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.

3. CFMEU/FFTS ADMINISTRATION AGREEMENT

The attached financial statements reflect the entries as recorded whilst under the administration of the Construction, Forestry, Mining and Energy, Industrial Union of Employees, Queensland.

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
F.F.T.S. DIVISION
QUEENSLAND BRANCH**

Statement of Income and Expenditure for the year ended 31 December 2001

	2001	2000
	\$	\$
INCOME		
Members contributions received as per FFTS administration agreement	95,036	94,193
Plus: Joining fees	1,830	1,680
Less: GST Included in dues	(8,986)	(4,601)
Contributions refunded	-	(133)
Dishonoured cheques	(23)	(70)
Commissions	(3)	(109)
	87,854	90,960
TOTAL INCOME		
EXPENDITURE		
Affiliation fees FFTS	11,924	13,305
Expenses as per CFMEU/FFTS agreement	75,930	77,655
	87,854	90,960
TOTAL EXPENDITURE		
SURPLUS FOR THE YEAR	-	-

These financial statements should be read in conjunction with the notes thereto.



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr. Gregory Williams
Construction, Forestry, Mining and Energy Union,
FFTS Union QLD Divisional Branch
2nd Floor 366 Upper Roma Street
BRISBANE QLD 4000

Dear Mr. Williams

**Re Financial Return for CFMEU, FFTS Union Division, Queensland Branch for
year ended 31 December 2001 (FR 2001/724)**

Receipt is acknowledged of the above-mentioned financial return lodged in the Registry on 24 October 2002.

The following matter requires further information to be lodged before the financial documents may be filed:

Please advise the date of the second meeting (being a general meeting of members or meeting of committee of management). Please note that the second meeting is where the financial documents are finally adopted and must take place at least 7 days after the documents were supplied to members. We look forward to receiving further documentation and clarification of this matter at your earliest convenience.

Please do not hesitate to contact Robin Godfrey on (02) 8374 6509 should you wish to discuss any of these matters.

Yours sincerely,

Robin Godfrey
Deputy Industrial Registrar
NSW Registry

22 November 2002



CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

Construction & General Division
Queensland Construction Workers' Divisional Branch
FFTS Union Division

FR 2001/724

(The Construction, Forestry, Mining & Energy, Industrial Union of Employees, Queensland)
(Federated Engine Drivers' and Firemen's Association of Australasia, Queensland Branch, Union of Employees)

366 Upper Roma Street, Brisbane Q 4000
Ph: (07) 3236 2355 Fax: (07) 3236 2230
Email: queries@qld.cfmeu.asn.au

State President: T Smith

State Secretary: WW Trohear

Assistant State Secretaries: G.J Lowcroft
M.J Ravbar
CR Price

:ca

28th November, 2002

Attention: Robin Godfrey
Deputy Industrial Registrar
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011



Dear Sir,

In reference to your correspondence dated 22nd November 2002, this is to advise that the date of the second Committee Meeting at which the Audited Accounts for the CFMEU, FFTS Union Division, Queensland Branch for the year ended 31st December, 2001 were presented and finally adopted was on the 25th July 2002 which was at our State Delegates Convention.

Further, in reference to correspondence forwarded to us by Stephen Kellett dated 20th June 2002, please find enclosed a copy of the Construction Forestry Mining and Energy, Industrial Union of Employees, Queensland audited accounts to support the lodgement of the FFTS Queensland Audited Accounts.

Also be advised that steps have been taken to ensure that when lodging all future FFTS Queensland Audited Accounts we will also supply a copy of the Construction Forestry Mining and Energy, Industrial Union of Employees, Queensland audited accounts.

Should you require any further information, please do not hesitate to contact Charlene Anderson on the above number.

With best wishes

Yours faithfully

WW Trohear
STATE SECRETARY



**THE CONSTRUCTION, FORESTRY, MINING & ENERGY,
INDUSTRIAL UNION OF EMPLOYEES, QUEENSLAND**

FINANCIAL STATEMENTS

31 DECEMBER 2001


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THE CONSTRUCTION, FORESTRY, MINING & ENERGY,
INDUSTRIAL UNION OF EMPLOYEES, QUEENSLAND

CERTIFICATE BY STATE SECRETARY

for the year ended 31 December 2001

In pursuance of the provisions of the Industrial Relations Act 1999, I, William Wallace Trohear, certify that the copies of the financial statements, certificates and independent audit report of The Construction, Forestry, Mining & Energy, Industrial Union of Employees, Queensland for the year ended 31 December 2001, were presented to the Committee of Management of the Union on 28 February, 2002 and was published to the membership on 5 April, 2002.



W.W. Trohear

Queensland State Secretary

THE CONSTRUCTION, FORESTRY, MINING & ENERGY,
INDUSTRIAL UNION OF EMPLOYEES, QUEENSLAND

**THE CONSTRUCTION, FORESTRY, MINING AND ENERGY,
INDUSTRIAL UNION OF EMPLOYEES, QUEENSLAND**

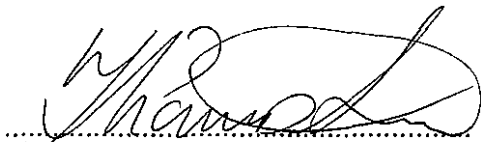
COMMITTEE OF MANAGEMENT'S CERTIFICATE

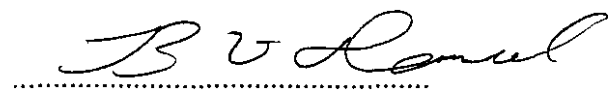
for the year ended 31 December 2001

We, Thomas Smith and Bradley Daniel being two members of the Committee of Management of the abovementioned Union, do state on behalf of the Committee and in accordance with a resolution passed by the Committee that:

- (i) in our opinion, the financial statements show a true and fair view of the financial affairs of the organisation as at the end of the financial period to which the statements relate;
- (ii) the accounts and financial statements have been prepared in accordance with the Act.
- (iii) in our opinion, the organisation was solvent during the whole of the period and at the date of this statement the organisation is able to pay its debts as and when they fall due.
- (iv) in our opinion, during the financial period to which the statements relate, meetings of the Committee of Management were held in accordance with the rules of the organisation;
- (v) to the knowledge of any member of the Committee, there have been, during the financial period to which the statements relate, no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under section 556 of the Act) or copies of those records or other documents, or copies of the rules of the organisation, have not been furnished, or made available, to members of the organisation in accordance with the Act, the Regulations made under the Act, or the rules of the organisation, as the case may be;
- (vi) the audit report and financial statements of the organisation for the financial year immediately before the year to which these financial statements relate have been:
 - (a) presented to a general meeting of the organisation under section 565 of the Act; and
 - (b) given to members of the organisation in accordance with section 566 of the Act.

BRISBANE: Dated this... 28TH... day of... FEB... 2002.


.....
T. Smith


.....
B. Daniels

THE CONSTRUCTION, FORESTRY, MINING & ENERGY,
INDUSTRIAL UNION OF EMPLOYEES, QUEENSLAND

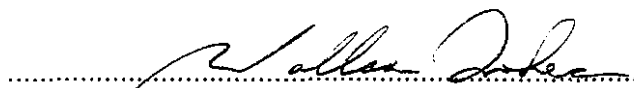
ACCOUNTING OFFICER'S CERTIFICATE

for the year ended 31 December 2001

I, William Wallace Trohear, being the Officer responsible for keeping the accounting records of The Construction, Forestry, Mining & Energy, Industrial Union of Employees, Queensland hereby certify that at 31 December 2001, the combined number of members of the Branch was 9,229 (5,830 financial and 3,399 unfinancial) and that in my opinion:

- (a) the financial statements as set out on pages 2 to 14 show a true and fair view of the financial affairs of the Branch as at 31 December, 2001;
- (b) a record has been kept of all 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 Branch;
- (c) before the expenditure was incurred by the Branch, approval for the incurring of the expenditure was obtained in accordance with the Rules of the Branch;
- (d) with regard to funds of the Branch raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the Rules, no payments were made out of any such funds for purposes other than those for which the fund was operated. The statements were prepared pursuant to Section 555(i);
- (e) no loans or other financial benefits, other than remuneration in respect to their full-time employment with the Branch, were made to any person holding office in the Branch;
- (f) the register of members of the Branch was maintained in accordance with the Industrial Relations Act 1999.

BRISBANE: Dated this 28th day of February 2002.


.....
W.W. Trohear

**THE CONSTRUCTION, FORESTRY, MINING & ENERGY,
INDUSTRIAL UNION OF EMPLOYEES, QUEENSLAND**

INDEPENDENT AUDIT REPORT

for the year ended 31 December 2001

Scope

I have audited the financial statements, being a special purpose financial report of The Construction, Forestry, Mining & Energy, Industrial Union of Employees, Queensland for the year ended 31 December 2001, comprising the Balance Sheet, Statement of Income and Expenditure and Notes to the Financial Statements. The Union's Committee of management is responsible for the financial statements and have determined that the accounting policies used and described in Note 1 to the financial statements are appropriate to meet the requirements of the Industrial Relations Act 1999 and the needs of the members. I have conducted an independent audit of the financial statements in order to express an opinion on them to the members. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to the needs of the members.

The financial statements have been prepared for distribution to the members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Industrial Relations Act 1999. I disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

My audit has been conducted in accordance with Australian Auditing standards. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views).

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

Audit opinion

In my opinion:

- (a) (i) the organisation kept satisfactory accounting records in respect of the financial year, including
 - (a) records of the sources and nature of the income of the organisation, including income from members; and
 - (b) records of the nature and reasons for the expenditure of the organisation; and

**THE CONSTRUCTION, FORESTRY, MINING & ENERGY,
INDUSTRIAL UNION OF EMPLOYEES, QUEENSLAND**

INDEPENDENT AUDIT REPORT

for the year ended 31 December 2001

- (ii) the accounts and statements prepared in accordance with Section 555 from the accounting records of the organisation kept in respect of the financial year were properly drawn up so as to give a true and fair view of -
 - (a) the financial affairs of the organisation as at the end of the financial year; and
 - (b) the income and expenditure, and any surplus or deficit, of the organisation for the financial year; and
- (iii) the accounts and statements in respect of the financial year were prepared in accordance with applicable accounting standards and the provisions of the Industrial relations Act 1999; and
- (iv) all the information and explanations that, under section 563(1), I required officers or employees of the organisation to provide were provided.

BRISBANE: Dated this *3rd* day of *April* 2002.



L Pratt
Registered Company Auditor

**THE CONSTRUCTION, FORESTRY, MINING & ENERGY,
INDUSTRIAL UNION OF EMPLOYEES, QUEENSLAND**

Balance Sheet as at 31 December 2001

		2001 \$	2000 \$
CURRENT ASSETS			
Cash	3	126,054	398,177
Receivables	4	100,643	51,476
Investments	5	2,060,665	2,025,324
Prepayments		59,353	-
Total Current Assets		<u>2,346,715</u>	<u>2,474,977</u>
NON-CURRENT ASSETS			
Investments	5	27,799	26,804
Property, Plant & Equipment	6	1,212,663	1,209,681
Total Non-Current Assets		<u>1,240,462</u>	<u>1,236,485</u>
TOTAL ASSETS		<u>3,587,177</u>	<u>3,711,462</u>
CURRENT LIABILITIES			
Creditors	7	472,331	758,428
Provisions	8	621,566	555,209
Total Current Liabilities		<u>1,093,897</u>	<u>1,313,637</u>
NON-CURRENT LIABILITIES			
Provisions	8	8,693	8,322
Total Non-Current Liabilities		<u>8,693</u>	<u>8,322</u>
TOTAL LIABILITIES		<u>1,102,590</u>	<u>1,321,959</u>
NET ASSETS		<u>2,484,587</u>	<u>2,389,503</u>
EQUITY			
Accumulated funds	9	2,396,444	2,301,360
Asset revaluation reserve	10	88,143	88,143
TOTAL EQUITY		<u>2,484,587</u>	<u>2,389,503</u>

These financial statements should be read in conjunction with the notes thereto.

THE CONSTRUCTION, FORESTRY, MINING & ENERGY, INDUSTRIAL UNION OF EMPLOYEES, QUEENSLAND

Notes to the financial statements for the year ended 31 December 2001

1. STATEMENT OF ACCOUNTING POLICIES

This special purpose financial report has been prepared for distribution to the members to fulfil the Committee of Management's financial reporting requirements under the Industrial Relations Act 1999. The accounting policies used in the preparation of this report, as described below, are consistent with the financial reporting requirements of the Industrial Relations Act 1999 and with previous years, and are, in the opinion of the Committee of Management, appropriate to meet the needs of members.

- (a) The financial report has been prepared on a modified accrual basis of accounting including the historical cost convention and the going concern assumption. Membership contributions have been accounted for on a cash basis.
- (b) The requirements of Australian Accounting Standards and other professional reporting requirements (UIG Consensus Views), do not have mandatory applicability to The Construction, Forestry, Mining and Energy Union, Industrial Union of Employees, Queensland because it is not a "reporting entity". The Committee of Management has, however, prepared the financial report in accordance with the following Australian Accounting Standards:
 - AAS 5: Materiality
 - AAS 8: Events Occurring After Balance DateNo other Australian Accounting Standards or other mandatory professional reporting requirements have been applied.
- (c) Provisions for employee benefits in the form of Long Service Leave and Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.
- (d) No provision for income tax is necessary as The Construction, Forestry, Mining & Energy, Industrial Union of Employees, Queensland, is exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.
- (e) As a sponsor of the BERT Fund the Union may receive distributions of income from the Fund. In accordance with the Sponsors Deed all distributions must be loaned back to the Fund until they are expended on welfare or related assistance as agreed upon by the Sponsors. The distributions from the Fund and welfare assistance paid from the loan account are not shown as income or expenditure of the Union as the Union has no control over the funds nor are the funds available for Union purposes.

**THE CONSTRUCTION, FORESTRY, MINING & ENERGY,
INDUSTRIAL UNION OF EMPLOYEES, QUEENSLAND**

Notes to the financial statements for the year ended 31 December 2001

2. MEMBERS MAY APPLY FOR INFORMATION

In accordance with the requirements of the Industrial Relations Act 1999, the attention of members is drawn to the provisions of Section 556, which reads as follows:

- (1) A member of an organisation may apply to the organisation for information that it must, under regulations, give to its members.
- (2) An application may be made by the registrar for a member.
- (3) The organisation must give the member or, if the registrar applied for a member, the registrar, the information applied for in the way prescribed under a regulation.
- (4) If the information is given to the registrar, the registrar must give the information to the member for whom the registrar made the application.

	2001 \$	2000 \$
3. CASH		
Cash on hand	4,200	4,200
General Account	6,265	17,778
Prime Account	77,276	332,009
Wages Collected Account	38,313	44,190
	126,054	398,177
4. RECEIVABLES		
Interest receivable	14,845	4,965
FEDFA	16,850	16,850
BCITF Workplace Skills Assessor Funding	19,373	-
BLF	4,817	10,307
BERT Fund	16,702	11,386
Sundry	33,056	12,968
	105,643	56,476
Less: Provision for non-recovery	(5,000)	(5,000)
	100,643	51,476

**THE CONSTRUCTION, FORESTRY, MINING & ENERGY,
INDUSTRIAL UNION OF EMPLOYEES, QUEENSLAND**

Notes to the financial statements for the year ended 31 December 2001

	2001	2000
	\$	\$
5. INVESTMENTS		
<i>Current</i>		
ANZ Funds Management	-	2,025,324
Term deposits	2,060,665	-
	2,060,665	2,025,324
<i>Non-Current</i>		
Queensland Construction Employees Association	332	332
Units in Trade Union Centre Rockhampton	23,678	23,678
Union House Partnership	3,789	2,794
	27,799	26,804
	2,088,464	2,052,128
6. PROPERTY, PLANT & EQUIPMENT		
One sixth share of Union House building at independent valuation 1998	500,000	500,000
Computer equipment - at cost	133,388	102,154
Less: accumulated depreciation	(71,097)	(55,224)
	62,291	46,930
Office furniture & equipment - at cost	222,383	197,284
Less: accumulated depreciation	(154,006)	(168,912)
	68,377	28,372
Motor vehicles - at cost	778,400	836,118
Less: accumulated depreciation	(196,405)	(201,739)
	581,995	634,379
	1,212,663	1,209,681

**THE CONSTRUCTION, FORESTRY, MINING & ENERGY,
INDUSTRIAL UNION OF EMPLOYEES, QUEENSLAND**

Notes to the financial statements for the year ended 31 December 2001

	2001	2000
	\$	\$
7. CREDITORS		
Trade	39,015	149,669
GST	57,272	87,265
Appeals	150,805	8,057
Sundry Creditors	180,256	340,664
Wages collected on behalf of members	40,001	41,695
Apprenticeship Scheme Funding	4,982	125,254
BCITF Workplace Skills Assessor Funding	-	5,824
	472,331	758,428
8. PROVISIONS		
<i>Current</i>		
Provision for Annual Leave	288,130	257,565
Provision for Long Service Leave	333,436	297,644
	621,566	555,209
<i>Non-Current</i>		
Provision for Long Service Leave	8,693	8,322
	630,259	563,531
9. ACCUMULATED FUNDS		
Opening balance	2,301,360	2,134,535
Surplus for the year	95,084	166,825
	2,396,444	2,301,360
10. ASSET REVALUATION RESERVE		
Revaluation Union House - 1/6 share - additional	88,143	88,143
11. OFFICERS' REMUNERATION		
The number of officers whose remuneration was within the following bands:		
	Number	
\$50,001 to \$60,000	14	
\$60,001 to \$70,000	6	
\$70,001 to \$80,000	1	
12. PROFESSIONAL SERVICES		
The following professional services were incurred during the year ended 31 December 2001.		
Type of service	Provider	\$
Audit (2000)	Peden Lavis & Co	9,284
Audit (2001)	Michael Rice & Associates	9,000
Legal	Quinlan Miller & Treston	9,125
Legal	Hall Payne Lawyers	74,823

**THE CONSTRUCTION, FORESTRY, MINING & ENERGY,
INDUSTRIAL UNION OF EMPLOYEES, QUEENSLAND**

Statement of Income and Expenditure for the year ended 31 December 2001

	2001	2000
	\$	\$
TOTAL INCOME	3,851,879	3,837,923
TOTAL EXPENDITURE	3,802,401	3,666,098
	<hr/>	<hr/>
Surplus prior to Abnormal Item	49,478	171,825
Abnormal Item		
Change in accounting policy	46,506	-
Gift of Medallion to Barcaldine Workers Heritage Centre	-	(5,000)
Wage claim loss	(900)	-
	<hr/>	<hr/>
SURPLUS FOR THE YEAR	95,084	166,825
	<hr/>	<hr/>

These financial statements should be read in conjunction with the notes thereto.

**THE CONSTRUCTION, FORESTRY, MINING AND ENERGY,
INDUSTRIAL UNION OF EMPLOYEES, QUEENSLAND**

Statement of Income and Expenditure for the year ended 31 December 2001

	2001	2000
	\$	\$
INCOME		
Members contributions received as per FEDFA/ASCJBPP&D administration agreement	1,125,056	1,037,938
Less: GST Included in dues	(52,062)	(57,465)
Contributions refunded	(1,245)	(1,009)
Dishonoured cheques	(795)	(870)
Commissions	(2,095)	(1,751)
	1,068,859	976,843
 Members contributions received from or allocated to the following Sub-Branches		
Brisbane	1,248,897	1,234,940
Bundaberg	35,262	28,477
Cairns	53,046	39,004
Gladstone	30,313	24,047
Gold Coast	669,828	607,600
Ipswich	157,946	149,629
Mackay	37,765	27,981
Maryborough	21,262	18,759
Rockhampton	49,488	61,388
Toowoomba	49,991	47,366
Townsville	84,382	88,141
Sunshine Coast	228,353	256,538
Mt Isa	2,888	1,569
Unallocated	53,727	82,203
	2,723,148	2,667,642
Plus: Joining fees	1,830	1,680
Less: GST included in dues	(277,865)	(147,600)
Contributions refunded	(4,501)	(4,003)
Dishonoured cheques	(5,794)	(7,694)
Commissions	(22,218)	(30,914)
	2,414,600	2,479,111
 Total members contributions	3,483,459	3,455,954
 Other Income		
Association of Self Employed Building Workers'	-	378
Interest received	110,211	136,342
Tool scheme collections	26,192	29,093
Profit from Union House Partnership	995	-
Sundry income and reimbursement	231,022	205,009
Profit on disposal of assets	-	11,147
	3,851,879	3,837,923
 TOTAL INCOME	3,851,879	3,837,923

**THE CONSTRUCTION, FORESTRY, MINING & ENERGY,
INDUSTRIAL UNION OF EMPLOYEES, QUEENSLAND**

Income and Expenditure Statement for the year ended 31 December 2001

	2001 \$	2000 \$
EXPENDITURE		
Administration expenditure	27,129	29,345
Advertising & marketing	6,067	12,478
Affiliation fees Federal	317,899	338,350
FFTS	11,924	13,305
Other	99,640	98,316
Aged auxiliary	15,704	15,910
Amalgamation expenses	1,911	813
Audit fees	16,686	8,865
BERT contributions	64,230	60,740
CIPQ Insurance	13,200	-
Computer expenses	12,546	6,938
Communications	77,842	75,201
Conference expenses	22,753	9,652
Convention expenses	-	44,649
Delegates fees and lost time	1,324	851
Depreciation Motor vehicles	156,923	157,757
Furniture, equipment and computers	30,453	31,094
Donations	8,310	2,940
Donations for political objects	21,980	900
Employee Entitlement: Annual leave	27,739	11,469
Long service leave	34,100	41,326
Fringe benefits tax	35,051	30,439
GST Expenses	-	6,930
International delegates	22,891	8,878
Journal expenses	48,131	38,281
Labor day expenses	4,323	4,697
Legal fees	19,635	134,405
Loss from Union House	-	1,874
Loss on disposal of assets	18,803	-
Miscellaneous expenses	1,695	1,711
Motor vehicle expenses	169,215	169,304
Organising expenses	166,991	162,999
Payroll tax	90,506	71,095
Postage	28,882	36,903
Printing and stationery	51,267	39,305
Rent and cleaning	24,269	26,452
Salaries: Elected Officials	1,302,466	1,227,650
Accounting service	83,121	77,764
Employees	291,421	249,732
SMC & state executive expenses	59,757	37,663
Sub-branch expenses	9,555	9,940
Subscriptions	1,980	3,656
Superannuation	382,892	339,337
Tool claims paid	2,487	11,331
Training	4,168	8,456
Workcover insurance	14,535	6,397
TOTAL EXPENDITURE	3,802,401	3,666,098



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr. Gregory Williams
Construction, Forestry, Mining and Energy Union,
FFTS Union QLD Divisional Branch
2nd Floor 366 Upper Roma Street
BRISBANE QLD 4000

Dear Mr. Williams

**Re Financial Return for CFMEU, FFTS Union Division, Queensland Branch for
year ended 31 December 2001 (FR 2001/724)**

Receipt is acknowledged of the letter from State Secretary WW Trohear dated 28 November 2002 which advises the date of the second meeting where the financial documents were finally adopted as being the State Delegates Convention 25 July 2002.

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

Yours sincerely,

Caroline Pryor
NSW Statutory Service Branch

04 December 2002



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr. Wallace Trohear
CFMEU-Construction and General Division, Queensland Construction Workers
Divisional Branch /FFTS Union Division
366 Upper Roma Street
BRISBANE QLD 4000

Dear Mr. Trohear

**Re: Lodgement of Financial Statements for Construction, Forestry, Mining and
Energy Union- FFTS Union Division, Queensland for the year ended 31 December
2001 (FR2001/724)**

Receipt is acknowledged of the financial statements for the CFME Industrial Union of Employees, Queensland, which were lodged, in support of the FFTS Queensland Financial Statements, in the Registry on 3 December 2002.

It is noted that you advise that steps have been taken to ensure that lodgement of financial statements for the FFTS Union Division Qld branch will be together with a copy of the supporting CFMEIUE, Qld financial statements in future years.

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

Yours sincerely,

Caroline Pryor
NSW Statutory Services Branch

04 December 2002