



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Bruce Watson
Divisional Secretary
Mining & Energy Division
Construction, Forestry, Mining and Energy Union
PO Box Q1641
QVB PO SYDNEY NSW 1230

Dear Mr Watson

**Re: Mining & Energy Division, Construction, Forestry, Mining and Energy Union
Outstanding Financial Documents - *Workplace Relations Act 1996***

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

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

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

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

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

Yours sincerely

Belinda Penna

Belinda Penna
for Deputy Industrial Registrar

16 October 2002



CFMEU Mining and Energy

Telephone: (+61.2) 9267 1035
Facsimile: (+61.2) 9267 3198

Level 1, 365 Sussex Street
Sydney NSW 2000

6 December 2002

Attn: Mr Robin Godfrey
Australian Industrial Registry
Level 8, Terrace Towers
80 William St
EAST SYDNEY NSW 2011

Re: Lodgement Of 2001 Financial Returns

Dear Robin

Please find the following enclosed:-

1. A signed copy of the financial statements for year ended 31 December 2000, including the Accounting Officers Certificate, Auditor's report and Committee of Management's certificate,
2. Secretary's certificate,

Please feel free to contact me if any further information is required.

Yours sincerely

A handwritten signature in cursive script that reads "Bruce Watson".

Bruce Watson
General Secretary





CFMEU Mining and Energy

Telephone: (+61.2) 9267 1035
Facsimile: (+61.2) 9267 3198

Level 1, 365 Sussex Street
Sydney NSW 2000

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION MINING & ENERGY DIVISION

SECRETARY'S CERTIFICATE

I, Bruce Watson, being the General Secretary of the Mining and Energy Division of the Construction, Forestry, Mining and Energy Union, do hereby state that in accordance with the Workplace Relations Act 1996 the attached documents are copies of the reports and audited accounts and financial statements for the year ending on the 31st day of December 2001 that were:

- (i) supplied to members through the union journal published for the months of April/May/June 2002; and
- (ii) presented to a meeting of the Central Council of the Mining and Energy Division of the Construction, Forestry, Mining and Energy Union on the 18th day of November 2002.

Bruce Watson
General Secretary

6th day of December, 2002.

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION
MINING AND ENERGY DIVISION**

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

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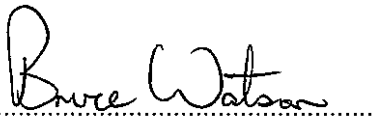
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ACCOUNTING OFFICER'S CERTIFICATE

I, Bruce Watson, being the Officer responsible for keeping the accounting records of the Construction Forestry Mining and Energy Union – Mining and Energy Division, ("the Union") certify that as at 31 December 2001, the number of members of the Union was 14,860.

In my opinion,

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



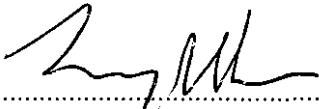
Bruce Watson

Signed this 22nd day of April 2002.

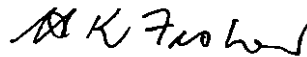
COMMITTEE OF MANAGERMENTS' CERTIFICATE

We, Tony Maher and Howard Fisher, being two members of the Central Council of the Construction Forestry Mining and Energy Union – Mining and Energy Division (“the Union”), do state on behalf of the Central Council and in accordance with a resolution passed by the Central Council that;

- (i) In the opinion of the Central Council, the attached financial report shows a true and fair view of the financial affairs of the Union as at 31 December 2001; and
- (ii) In the opinion of the Central Council, meetings of the Central Council were held during the year ended 31 December 2001 in accordance with the rules of the Union; and
- (iii) To the knowledge of any member of the Central Council, there have been no instances where records of the Union or other documents (not being documents containing information made available to a member of the Union under sub-section 274(2) of the Workplace Relations Act 1996), or copies of those records or documents, or copies of the rules of the Union, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, the Regulations thereto, or the rules of the Union; and
- (iv) The Union has complied with Sections 279 (1) and 279 (6) of the Act in relation to the financial report in respect of the preceding financial year, and the Auditors' Report thereon.



.....
Tony Maher



.....
Howard Fisher

Signed this 22nd day of April 2002.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

SCOPE

We have audited the financial report of the Construction Forestry Mining and Energy Union – Mining and Energy Division ("the Union") for the year ended 31 December 2001 as set out on pages 4 to 18. The Union's Central Council is responsible for the preparation and presentation of the financial report. 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. The procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and statutory requirements, so as to present a view which is consistent with our understanding of the Union's financial position and the results of its operations and cash flows.

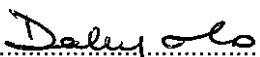
The audit opinion expressed in this report has been formed on the above basis.

AUDIT OPINION

In our opinion:

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

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


.....
Daley & Co
Chartered Accountants
98 Kembla Street, Wollongong NSW 2500


.....
M L Gleeson
Registered Company Auditor

Signed at Wollongong NSW this 22nd day of April 2002.

The liability of Daley & Co is limited by and to the extent of, the Accountants Scheme under the Professional Standards Act 1994 (NSW)

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

	NOTE	2001 \$	2000 \$
Revenues from Ordinary Activities	2	7,947,491	7,753,613
Expenses from Ordinary Activities			
Employee Benefits Expense		1,576,777	1,618,965
Depreciation and Amortisation Expense		108,640	113,784
Contributions Unexpended	1(g)	1,047,991	1,230,625
National Assistance Expenditure		2,163,805	1,283,785
Legal Campaign Fund Expenses		1,227,247	1,921,445
Recruitment & Training Expenses		118,769	43,156
Operating Expenditure		1,727,953	1,893,271
Book Value of Investments Sold		35,189	339,224
		<u>8,006,371</u>	<u>8,444,255</u>
Loss from Ordinary Activities Before Income Tax		(58,880)	(690,642)
Income Tax Expense relating to Ordinary Activities	1(c)	-	-
OPERATING RESULT FOR THE YEAR		<u>(58,880)</u>	<u>(690,642)</u>

The accompanying notes form part of this financial report

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

	NOTES	2001 \$	2000 \$
CURRENT ASSETS			
Cash	3	1,454,747	683,701
Receivables	4	1,155,693	1,358,209
Investments	5	8,933,114	9,531,299
Funds Held in Trust		700,000	-
Prepayments		90,255	80,521
Stock on Hand		101,432	109,425
TOTAL CURRENT ASSETS		<u>12,435,241</u>	<u>11,763,155</u>
NON-CURRENT ASSETS			
Receivables	4	1,113,986	1,010,417
Property, Plant and Equipment	6	1,513,251	1,608,598
TOTAL NON-CURRENT ASSETS		<u>2,627,237</u>	<u>2,619,015</u>
TOTAL ASSETS		<u>15,062,478</u>	<u>14,382,170</u>
CURRENT LIABILITIES			
Accounts Payable	7	639,239	743,476
Provisions	8	2,428,155	2,214,026
Grants in Advance		12,736	52,500
Unexpended Contributions – National Assistance	9	9,622,868	8,953,808
TOTAL CURRENT LIABILITIES		<u>12,702,998</u>	<u>11,963,810</u>
TOTAL LIABILITIES		<u>12,702,998</u>	<u>11,963,810</u>
NET ASSETS		<u>2,359,480</u>	<u>2,418,360</u>
ACCUMULATED FUNDS			
Asset Revaluation Reserve	10	-	161,525
Members Funds	11	2,359,480	2,256,835
		<u>2,359,480</u>	<u>2,418,360</u>

The accompanying notes form part of this financial report

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

	NOTES	2001 \$	2000 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members		6,840,555	5,654,832
Receipts from Grants		60,295	140,000
Receipts from Interest and Dividends		546,051	683,278
Receipts from Rents		26,042	69,290
Balance of Income Received		402,936	678,981
Payments to Suppliers and Employees		(7,588,255)	(6,366,593)
NET CASH PROVIDED BY OPERATING ACTIVITIES	14	<u>287,624</u>	<u>859,788</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for Property, Plant and Equipment		(13,293)	(815,062)
Proceeds from Sale of Property, Plant and Equipment		-	444,635
Movements in Investments		600,284	(603,417)
NET CASH PROVIDED / (USED IN) INVESTING ACTIVITIES		<u>586,991</u>	<u>(973,844)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Movement in Loan – Upper Roma Street Trust		(103,569)	(650,417)
NET CASH USED IN FINANCING ACTIVITIES		<u>(103,569)</u>	<u>(650,417)</u>
NET INCREASE (DECREASE) IN CASH HELD		771,046	(764,473)
CASH AT THE START OF THE FINANCIAL YEAR		683,701	1,448,174
CASH AT THE END OF THE FINANCIAL YEAR	3	<u>1,454,747</u>	<u>683,701</u>

The accompanying notes form part of this financial report

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

1. STATEMENT OF ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views, other 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 do not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the Union in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are now carried at cost, less where applicable any accumulated depreciation. This policy was adopted from 1 January 2001 and represents a change in policy in that the previous policy was to carry different classes of non-current assets at either cost or valuation. The Central Council have reverted to the cost basis for measuring all non-current assets (as permitted by the new accounting standard AASB 1041: Revaluation of Non-Current Assets), because they considered that the costs of complying with the alternative policy permitted by AASB 1041 of revaluing non-current assets with sufficient regularity so as to ensure that the carrying amount of each item does not materially differ from its fair value at the reporting date, would exceed the benefits that would be gained. This change in accounting policy has not altered the depreciation expense for the year nor the value of net assets in the statement of financial performance at balance date. The Council consider that the previous valuation amounts for land and buildings is an appropriate value to carry forward for those assets as their deemed cost/fair value.

The carrying amount of property, plant and equipment is reviewed periodically by Council 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 buildings and capitalised leased assets, but excluding freehold land, is depreciated over their useful lives to the Union commencing from the time the asset is held ready for use. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

<i>Class of Fixed Asset</i>	<i>Depreciation Rate</i>
	%
Buildings	2.50 to 20.00
Furniture Fittings & Equipment	5.00 to 47.90
Motor Vehicles	22.50

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

continued

1. STATEMENT OF ACCOUNTING POLICIES

continued

(b) EMPLOYEE BENEFITS

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

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

(c) INCOME TAX

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

(d) OUTSTANDING CONTRIBUTIONS

From 1 January 1996, district contributions have been accounted for on an accrual basis. District contributions relative to the national assistance fund are accounted for on a cash basis.

(e) COMPARATIVE FIGURES

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

(f) PROVISION FOR NATIONAL CONVENTION

Provision is made annually in respect of the Union's estimated liability for the National Convention, which is held periodically every two to four years. The provision is based on member contributions which are collected evenly over the term between conventions to cover the costs associated with the next convention.

(g) UNEXPENDED CONTRIBUTIONS

Contributions for the National Assistance, Legal Development, and Recruitment and Training Funds are recorded in the profit and loss as income in the year in which they are collected. Interest received on those contributions is recorded as income in the year in which it is earned. Unexpended funds are carried forward as liabilities at balance date to cover future expenditures. This policy is adhered to in accordance with the rules of the Union that no payments are made from these funds other than for the purposes for which the fund is operated.

Where expenditures exceed contributions and/or interest in any year, the deficiency is first applied to the carried forward (unexpended) balance and any deficiency remaining is written off in the statement of financial performance.

(h) RECRUITMENT AND TRAINING FUND UNEXPENDED CONTRIBUTIONS

The Central Council may resolve from time to time to apply prior years unexpended Recruitment and Training Fund contributions against current year internal fund deficits. Such a recoupment is recognised as income in the year of resolution and does not impact on the adoption of the policy pertaining to unexpended contributions as described in Note 1(g).

(i) STOCK ON HAND

Stock on hand comprises saleable promotional items and is valued at cost price being the lower of cost and net realisable value.

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

continued

1. STATEMENT OF ACCOUNTING POLICIES

continued

(j) RECLASSIFICATION OF FINANCIAL INFORMATION

Some line items and sub-totals reported in the previous financial year have been reclassified and repositioned in the financial statement as a result of the first time application on 1 January 2001 of the revised standards AASB 1018 *Statement of Financial Performance*, AASB 1034 *Financial Report Presentation and Disclosures* and the new AASB 1040 *Statement of Financial Position*. Adoption of these standards has resulted in the transfer of the reconciliation of opening to closing accumulated funds from the face of the statement of financial performance to Note 11.

	2001	2000
	\$	\$
2. OPERATING PROFIT FROM ORDINARY ACTIVITIES		
Profit from ordinary activities before income tax is arrived at after taking into account		
(a) REVENUE:		
<i>Operating Activities</i>		
Administration Fees	25,538	24,420
Contributions	6,838,160	5,738,075
Donations Received	109,011	99,354
Interest Received	538,674	659,089
Grants Received	100,059	87,500
Rents Received	27,042	50,957
Refunds/Reimbursements	16,849	500,175
Income other than Listed above	254,870	148,436
	<u>7,910,203</u>	<u>7,308,006</u>
<i>Non-Operating Activities</i>		
Proceeds from Sale of Investments	37,288	445,607
	<u>7,947,491</u>	<u>7,753,613</u>
(b) EXPENSES		
Depreciation of Non-Current Assets		
Buildings	8,316	7,020
Plant & Equipment	100,324	106,764
Total Depreciation	<u>108,640</u>	<u>113,784</u>
Movements In Employee Entitlements	202,020	432,609
Book Value of Assets Sold	35,189	339,224
Remuneration of Auditors		
- Auditing the Financial Report	20,340	21,210
- Accounting & Taxation Services	12,832	18,536

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

continued

	2001	2000
	\$	\$
3. CASH		
Cash on Hand	400	400
Cash at Bank		
• General Funds	1,451,095	681,150
• Funeral and Eye Funds	3,252	2,151
	<u>1,454,747</u>	<u>683,701</u>
4. RECEIVABLES		
Current		
Contributions Receivable	889,965	1,195,651
Debtors	236,105	128,890
Accrued Interest	29,623	33,668
	<u>1,155,693</u>	<u>1,358,209</u>
Non-Current		
Loan to Upper Roma Street Trust	<u>1,113,986</u>	<u>1,010,417</u>
5. INVESTMENTS		
Current		
Shares in Listed Companies (At Cost)	53,000	35,189
Government and Public Securities	-	531,654
Term Deposits	8,880,114	8,964,456
	<u>8,933,114</u>	<u>9,531,299</u>

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

continued

		2001 \$	2000 \$
6. PROPERTY, PLANT AND EQUIPMENT			
NATIONAL OFFICIALS EXECUTIVE HOUSING			
➤ Oyster Bay Road, Oyster Bay, NSW			
➤ Macarthur Street, Sylvania, NSW			
➤ Willowbrook Place, Sylvania, NSW			
Land			
At Cost	6(c)	1,016,566	496,566
At Valuation (Independent Valuation)		-	520,000
TOTAL LAND		<u>1,016,566</u>	<u>1,016,566</u>
Buildings			
At Cost	6(c)	310,582	167,280
Accumulated Depreciation		(19,705)	(889)
		<u>290,877</u>	<u>166,391</u>
At Valuation (Independent Valuation)		-	140,000
Accumulated Depreciation		-	(10,500)
		<u>-</u>	<u>129,500</u>
TOTAL BUILDINGS		<u>290,877</u>	<u>295,891</u>
TOTAL LAND & BUILDINGS		<u>1,307,443</u>	<u>1,312,457</u>
<p>(a) The revaluations of freehold land and buildings were based on the assessment of their current market value. The independent valuations were carried out by Mr Robert Salama GVLE of RT Golby (Realty) Pty Ltd on 25 February 1999.</p> <p>(b) The valuations have been made to ensure that the carrying amount of land and buildings is not in excess of their recoverable amounts.</p> <p>(c) As described in Note 1(a), the Union has elected this year (in accordance with the new Accounting Standard AASB 1041) to deem the carrying amount of assets comprising the classes of non-current assets as shown in Note 6, to be the assets' cost for the purpose of reverting to the cost basis method of valuation. Accordingly previous assets shown at valuation have been aggregated with the cost values for the current year, and not the prior year.</p>			
FURNITURE, FITTINGS AND EQUIPMENT			
• At Cost		447,193	437,202
• Accumulated Depreciation		(377,329)	(309,574)
		<u>69,864</u>	<u>127,628</u>
MOTOR VEHICLES			
• At Cost		219,811	219,811
• Accumulated Depreciation		(83,867)	(51,298)
		<u>135,944</u>	<u>168,513</u>
TOTAL PROPERTY, PLANT AND EQUIPMENT		<u>1,513,251</u>	<u>1,608,598</u>

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

continued

	2001	2000
	\$	\$
6. PROPERTY, PLANT AND EQUIPMENT		

Continued

Movements In Carrying Amounts

Movements in the carrying amounts (written down values) for each class of property, plant and equipment between the start and end of the current financial year.

	Land & Buildings	Furniture, Fittings & Equipment	Motor Vehicles	TOTAL
Balance at Start of Year	1,312,457	127,628	168,513	1,608,598
Additions	3,302	9,991	-	13,293
Disposals – Assets	-	-	-	-
Amort/Depreciation Expense	8,316	67,755	32,569	108,640
Disposals – Accum Dep'n	-	-	-	-
Balance at End of Year	<u>1,307,443</u>	<u>69,864</u>	<u>135,944</u>	<u>1,513,251</u>

7. ACCOUNTS PAYABLE

Creditors	551,334	681,005
Tax Payable (GST)	87,905	62,471
	<u>639,239</u>	<u>743,746</u>

8. PROVISIONS

Current

Employee Entitlements:

Provision for Annual Leave	265,887	246,092
Provision for Long Service Leave		
• Officials	1,692,325	1,615,338
• Employees	96,262	77,850
Provision for Sick Leave	199,050	191,546
	<u>2,253,524</u>	<u>2,130,826</u>
Employees at balance date		
• National Executives and staff	13	13
• District Executives (National LSL Fund)	25	25

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

continued

	NOTES	2001 \$	2000 \$
8. PROVISIONS			
Continued			
Provision for National Conference		102,265	9,454
Provision for Audit and Accounting Fees		18,000	19,380
Provision for Payroll Tax		54,366	54,366
		<u>174,631</u>	<u>83,200</u>
TOTAL PROVISIONS		<u>2,428,155</u>	<u>2,214,026</u>
9. UNEXPENDED CONTRIBUTIONS			
Opening Balance at Start of Year		8,953,808	7,723,183
Add: Unexpended Contributions for Year	1(g)		
• National Assistance Fund		768,161	982,308
• Recruitment & Training Fund		279,830	384,679
Less: Recoupment of Unexpended Contributions	1(g)		
• Legal Campaign Fund		-	(136,362)
Less: Transfer to Legal Fund (ex Recruitment & Training Fund)	1(h)	(378,931)	-
Closing Balance at End of Year		<u>9,622,868</u>	<u>8,953,808</u>
Represented by:			
• National Assistance Fund		9,159,753	8,391,592
• Recruitment & Training Fund		463,115	562,216
• Legal Campaign Fund		-	-
		<u>9,622,868</u>	<u>8,953,808</u>
10. ASSET REVALUATION RESERVE			
Movements For The Year			
Opening Balance		161,525	177,635
Increment realised on sale of Property		-	(16,110)
Transfer to Retained Profits (Note 11)		(161,525)	-
CLOSING BALANCE		<u>-</u>	<u>161,525</u>

As the Union has adopted the treatment of non-current assets to be their deemed cost as described in Note 1(a), it is considered appropriate to reverse the original revaluation amount to retained profits.

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

continued

	2001	2000
	\$	\$
11. MEMBERS FUNDS		
Opening Balance at Start of Year	2,256,835	2,947,477
Add: Results from Ordinary Activities		
General Fund	(197,474)	(52,172)
Funeral and Eye Fund Result	1,101	(189)
Long Service Leave Fund	45,099	(259,350)
Legal Development Fund	92,394	(378,931)
	<u>(58,880)</u>	<u>(690,642)</u>
Transfer of Asset Revaluation Reserve (Note 10)	161,525	-
Closing Balance at End of Year	<u>2,359,480</u>	<u>2,256,835</u>
Represented by:		
• General Funds	2,356,228	2,254,684
• Funeral and Eye Fund	3,252	2,151
	<u>2,359,480</u>	<u>2,256,835</u>
12. SALARIES		
The following analysis of salaries paid during the year ended 31 December 2001 is given in compliance with the requirements of the Workplace Relations Act, 1996.		
Paid to Office Holders	363,760	335,310
Paid to Employees	805,589	693,816
	<u>1,169,349</u>	<u>1,029,126</u>
13. AUDITORS' REMUNERATION		
Amounts received, or due and receivable, by the auditors for:		
• Auditing the financial report	20,340	21,210
• Accounting and taxation services	12,832	18,536
	<u>33,172</u>	<u>39,746</u>

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

continued

	2001	2000
	\$	\$
14. CASH FLOW INFORMATION		
RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO OPERATING RESULT		
Net Operating Result from Ordinary Activities	(58,880)	(584,259)
Non Cash Items		
• Depreciation	108,640	113,784
• Provision for Annual Leave	19,795	31,653
• Provision for Long Service Leave	95,397	255,643
• Provision for Sick Leave	7,506	45,392
• Charges to Other Provisions	91,430	(400,766)
• Net Loss on Disposal of Assets	-	10,437
• Profit on Disposal of Assets	(2,099)	(116,820)
Changes in Assets and Liabilities		
(Decrease) Increase in Contributions Receivable	305,686	(266,235)
Increase in Receivables	(803,170)	(50,882)
Decrease (Increase) in Prepayments	(9,734)	45,040
(Increase) Decrease in Inventories	7,993	(12,903)
Increase (Decrease) in Accounts Payable	(144,001)	506,579
Increase in Unexpended Contributions	669,061	1,283,125
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>287,624</u>	<u>859,788</u>

15. CONTINGENT LIABILITIES

A claim has been made against the Union, for unspecified damages arising out of alleged contempt of court. The action has been defended and the Union is awaiting the outcome of an Appeal.

16. OPERATING LEASE COMMITMENTS

An operating lease commitment exists in respect of the sub-lease of floor area within a former premises situated at Wentworth Street, Sydney and a new sub-lease of floor area within premises situated at Sussex Street, Sydney. The maximum amount committed plus the maximum extension of options is as follows :-

	2001	2000
	\$	\$
The total operating lease commitments are:		
Due within 1 year	154,934	135,258
Due within 1-2 years	130,000	33,814
Due later than 2 years but not later than 5 years.	140,833	-
	<u>425,767</u>	<u>169,072</u>

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

continued

17. SPECIFIED INFORMATION

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the following provisions of the Act:

S274

- ❶ A member of an organisation, or Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- ❷ 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 a manner, and within such time, as prescribed.
- ❸ 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.

18. RELATED PARTY INFORMATION

MEMBERS OF THE CENTRAL COUNCIL

Persons holding positions within the Union and as members of the Central Council during the year:

NATIONAL OFFICIALS

- Mr T Maher (General President)
- Mr B Watson (General Secretary)
- Mr R Coates (General Vice President)

CENTRAL COUNCIL

- Mr A Drew (NSW Energy President)
- Mr M Watson (NSW Northern President)
- Mr A Vickers (Queensland President)
- Mr H Fisher (NSW South Western President)
- Mr G Day (South Australian President)
- Mr J Borlini (West Australian President)
- Mr C Hinds (Tasmanian President)
- Mr L Van Der Meulen (Victorian President)
- Mr J Parkes (Central Councillor North)
- Mr L Plunkett (Central Councillor North)
- Mr R Whittaker (Central Councillor North)
- Mr G Walsh (Central Councillor QLD)
- Mr J Noonan (Central Councillor QLD)
- Mr G Osborne (Central Councillor South Western)

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

continued

19. JOINT VENTURE AGREEMENT

In accordance with the terms of a joint venture agreement dated 27 May 1991 the Division has acquired land, the cost of which totalled \$1,516,294. This amount has been provided by the other party to the agreement.

The land is provided by the Division to the joint venture, free of charge, for the purpose of coal mining operations. The Joint Venture Agreement provided that certain royalties are payable to the Division in respect of such operations. These royalties are paid to the Mineworker's Trust, (a trust formed to directly or indirectly benefit Mineworker's, their families or dependants). Subject to the retention by the Division of 20% thereof as reimbursement of expenses incurred by the Division. At this date the value of land is uncertain and thus it has not been included in the accounts as an asset. Additionally, the Division is the beneficial owner of 27,750 share of \$1 of each in Mount Thorely Coal Loading Limited, and 8,909 shares of \$1 each in Newcastle Coal Shippers Pty Limited. These shares are not included in the Financial Report.

At 31 December 2001, the Division has incurred Capital Costs together with interest thereon represented a loan account of \$ 4,389,523 (2000 \$4,340,591) which is then only repayable by the Division under certain circumstances and then only from the Division's Proceeds (including, under certain circumstances, the sale of the land referred to above) as defined by the Joint Venture Agreement. The amount has been provided by the other party to the agreement. This loan is not included in the Financial Report.

	2001	2000
	\$	\$
20. SCHEDULE OF CAMPAIGN EXPENSES		
Gordonstone	1,566	414,401
Award Simplification	213,605	12,366
Blair Athol	43,898	60,875
BHP		
• Pilbara	70,907	252,512
• Bargaining Campaign	421,501	149,074
• Gaskill Case	-	5,148
General Expenditures	1,888	6,588
Glutaraldehyde Inquiry	2,627	6,590
Griffin Coal	-	4,300
Hill Inquest	4,064	-
Howick	-	13,841
MIM Defamation	-	53,511
Superannuation Campaign	9,795	-
Pasminco	11,195	-
Rio Tinto		
• General	4,636	305,400
• Hunter Valley No 1	47,440	176,313
• Mt Thorley	41,785	23,829
• Hammersly	-	65,000
Victorian Energy	98,160	-
Weipa	12,050	23,390
TOTAL	985,117	1,573,138

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

continued

	2001	2000
	\$	\$
21. SCHEDULE OF DONATIONS		
CFMEU – National Construction & General Division	1,800	20,000
ACTU – Ansett Workers	1,000	-
Australian Labor Party	480,000	-
Maritime Union of Australia	100,000	-
Queensland Junior Rugby League	5,000	-
Jubilee Foundation	1,000	-
Southern District Retired Miners	3,000	-
General Donations (individually less than \$1,000)	8,669	2,120
TOTAL	<u>600,469</u>	<u>22,120</u>

DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION

The additional financial information presented on pages 20 to 27 is in accordance with the books and records of the Construction Forestry Mining and Energy Union – Mining and Energy Union ("The Union"), which have been subjected to the auditing procedures applied in our statutory audit of the Union for the year ended 31 December 2001. It will be appreciated that our statutory audit did not cover all details of the additional financial information. Accordingly, we do not express an opinion on such financial information and no warranty of accuracy or reliability is given

In accordance with our firm policy, we advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person (other than the Union) in respect of such information, including any errors or omissions therein, arising through negligence or otherwise however caused.



.....
Daley & Co
Chartered Accountants
Wollongong NSW 2500

Signed this 21st day of April 2002

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2001**

	2001 \$	2000 \$
GENERAL FUNDS		
INCOME		
Administration Fees	25,258	24,420
Book Sales	1,700	-
Common Cause Sales and Advertising	51,000	1,250
Contributions	1,891,713	1,987,865
Grants		
• Occupational Health & Safety Officer	90,000	37,500
• Oral History	10,059	-
• District Check Inspector Assistance	50,000	50,000
Dividends Received	3,332	1,463
Donations	470	9,254
Interest Received	46,138	141,107
Profit on Sale of Shares	2,099	-
Refunds and Reimbursements	12,503	100,565
Royalty – United Trust	79,465	111,248
Rent		
• NSW Energy	10,000	15,000
• Upper Roma Street	-	32,667
• Executive Housing	4,042	3,290
• MacArthur Street	13,000	13,000
Sales – Promotional	15,737	21,475
TOTAL INCOME	2,306,516	2,550,104
EXPENDITURE		
Administration Fees	-	45,000
Affiliation Fees	47,760	38,810
Auditors Remuneration	35,092	39,746
Bank Charges	6,835	8,651
Building Expenses	8,613	30,874
Conferences and Meeting Expenses		
• National Convention	-	188,839
• Central Council & Executive Meetings	116,231	110,563
• CFMEU – National Conference	27,529	-
Common Cause		
• Freight and Cartage	90,519	66,541
• Printing and Productions	104,945	94,298

Continued Over Page ↻

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2001**

	NOTES	2001 \$	2000 \$
GENERAL FUNDS			
EXPENDITURE			
<i>Continued</i>			
Contributions – CFMEU National Office		90,000	102,000
Contributions – Funeral and Eye Fund		-	-
Depreciation		108,640	113,784
Donations	21	23,149	22,120
District Check Inspector Grants		50,000	50,000
Electricity		8,649	7,980
Fringe Benefit Tax		46,741	45,659
Gifts and Floral Tributes		7,365	6,601
Insurance		33,297	29,566
Interest Expense		3,894	-
Legal and Professional Expenses		8,706	26,736
Motor Vehicle Expenses		19,294	36,927
National Conference Provision		90,347	(340,706)
National Officials Executive Housing			
• Insurance		3,372	1,144
• Telephone		7,232	2,197
• Rates		6,383	5,341
• Maintenance		5,132	9,649
• Rental Assistance Payments		20,790	16,450
Oral History Costs		10,059	100
Payroll Tax		44,878	45,111
Petty Cash		4,617	6,058
Postage, Freight, Printing and Stationery		89,877	108,557
Promotional Material		22,314	29,256
Provision for Annual Leave		8,982	44,275
Provision for Long Service Leave		5,726	(12,027)
Provision for Sick Leave		3,492	11,856
Reference Material		2,936	-
Rent		155,923	125,212
Salaries and Wages – Officers	12	363,760	335,310
Salaries and Wages – Employees	12	449,267	406,862
Staff Expenses		6,830	4,732
Subscriptions		34,198	33,075
<i>Continued Over Page</i>			

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2001**

	2001	2000
	\$	\$
GENERAL FUNDS		
EXPENDITURE		
<small>continued</small>		
Superannuation Contributions	93,929	85,742
Telephone and Facsimile	37,679	54,114
Training Expenses	500	-
Travelling Expenses		
• National Office	163,870	212,562
• National Convention	-	252,223
• National CFMEU ICEM Contribution	25,000	25,000
Union Election	9,638	75,488
TOTAL EXPENDITURE	<u>2,503,990</u>	<u>2,602,276</u>
OPERATING RESULT FOR THE YEAR	<u>(197,474)</u>	<u>(52,172)</u>

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2001**

	2001	2000
	\$	\$
FUNERAL AND EYE FUND		
INCOME		
Contributions	3,925	3,060
Interest Received	4	12
TOTAL INCOME	<u>3,929</u>	<u>3,072</u>
EXPENDITURE		
Bank Charges	28	11
Eye Benefit	1,300	1,750
Funeral Benefit	1,500	1,500
TOTAL EXPENDITURE	<u>2,828</u>	<u>3,261</u>
OPERATING RESULT FOR THE YEAR	<u>1,101</u>	<u>(189)</u>

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2001**

	2001	2000
	\$	\$
LONG SERVICE LEAVE FUND		
INCOME		
Contributions	57,788	-
Interest Received	93,934	90,135
LSL Transfers Received	49,708	-
TOTAL INCOME	<u>201,430</u>	<u>90,135</u>
EXPENDITURE		
Bank Charges	20	44
Provision for Long Service Leave	76,987	249,520
Long Service Leave	79,324	99,921
TOTAL EXPENDITURE	<u>156,331</u>	<u>349,485</u>
OPERATING RESULT FOR THE YEAR	<u>45,099</u>	<u>(259,350)</u>

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2001**

	NOTES	2001 \$	2000 \$
NATIONAL ASSISTANCE FUND			
INCOME			
Donations Received		-	100
Contributions		2,947,619	2,482,993
Refunds / Reimbursements		4,347	500
TOTAL INCOME		<u>2,951,966</u>	<u>2,483,593</u>
EXPENDITURE			
Donations	21	575,000	-
Mortality Donations			
• S. Aspinal		-	70,000
• D. Morris		-	75,000
• T. Hayes		-	72,500
• K Davies		70,000	-
• B & R Keenan		75,000	-
Site Assistance			
• Appin		2,240	10,000
• Crinum		134,200	-
• BHP South Lodges		-	150,000
• Blair Athol		51,500	201,500
• Cordeaux		9,568	3,125
• Gregory Lodge		53,600	-
• Hay Point		31,000	-
• Howick		-	325,300
• Hunter Valley No 1		206,943	278,300
• Mt Thorley		-	273,560
• Muja		32,750	-
• Norwick Park		207,810	-
• Peak Downs		456,704	-
• Roche Bros		-	1,800
• Saraji		253,365	-
• Tower		24,125	40,200
TOTAL EXPENDITURE		<u>2,183,805</u>	<u>1,501,285</u>
Result Before Unexpended Contributions		768,161	982,308
Less: Contributions Unexpended	1(g)	<u>(768,161)</u>	<u>(982,308)</u>
OPERATING RESULT FOR THE YEAR		<u>-</u>	<u>-</u>

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2001**

	NOTES	2001 \$	2000 \$
LEGAL DEVELOPMENT FUND			
INCOME			
Contributions		1,240,571	1,264,157
Donations Received		109,011	90,000
Refunds/Reimbursements		281	399,110
TOTAL INCOME		1,349,863	1,753,267
EXPENDITURE			
Campaign Expenses	20	985,117	1,573,138
Legal/Research Officers			
• District/Pilbara Officers		53,141	145,464
• Salary and Wages	12	345,544	286,954
• Staff Training		9,248	3,259
• Superannuation		28,650	21,097
• Fringe Benefits Tax		3,518	-
• Payroll Tax		18,599	14,004
• Provision for Annual Leave		10,814	(12,622)
• Provision for Sick Leave		4,011	33,536
• Provision for Long Service Leave		12,684	18,150
• Motor Vehicle Expenses		3,706	2,963
Travel and Expenses		116,912	71,440
Other Expenses			
• Conferences and Meeting Expenses		2,871	130
• Donations & Gifts	21	2,320	-
• Postage, Printing & Stationery		7,044	65,920
• Promotional Costs		-	5,310
• Reference Material		300	13,231
• Subscriptions		25,419	19,701
• Training Expenses		-	1,737
• Telephone		6,502	5,148
TOTAL EXPENDITURE		1,636,400	2,268,560
Result Before Unexpended Contributions		(286,537)	(515,293)
Addback: Unexpended Contributions from Prior Years	1(g)	-	136,362
Prior Year Loss recouped from Recruitment & Training Unexpended Interest	1(h)	378,931	-
OPERATING RESULT FOR THE YEAR		92,394	(378,931)

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2001**

	NOTES	2001 \$	2000 \$
RECRUITMENT AND TRAINING FUND			
INCOME			
Interest Received		398,599	427,835
TOTAL INCOME		<u>398,599</u>	<u>427,835</u>
EXPENDITURE			
Conferences and Meeting Expenses		-	-
Training Expenses		118,769	43,156
Travelling Expenses		-	-
TOTAL EXPENDITURE		<u>118,769</u>	<u>43,156</u>
Result Before Unexpended Interest Revenue		279,830	384,679
Less: Interest Unexpended	1(g)	<u>(279,830)</u>	<u>(384,679)</u>
OPERATING RESULT FOR THE YEAR		<u>-</u>	<u>-</u>

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

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

A copy of the Auditors' Report and Financial Report will be supplied free of charge to members who request the same.

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

In accordance with the requirements of the Act, the attention of members is drawn to the provisions of subsections (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 under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such a manner, and within such time, as 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.

	2001	2000
	\$	\$
STATEMENT OF FINANCIAL POSITION		
AS AT 31 DECEMBER 2001		
ACCUMULATED FUNDS	<u>2,359,480</u>	<u>2,418,360</u>
Represented by:		
ASSETS		
Cash and Investments	10,387,861	10,215,000
Receivables	2,359,934	2,449,147
Funds Held in Trust	700,000	-
Stock on Hand	101,432	109,425
Property, Plant and Equipment	<u>1,513,251</u>	<u>1,608,598</u>
TOTAL ASSETS	<u>15,062,478</u>	<u>14,382,170</u>
LIABILITIES		
Creditors	639,239	743,476
Provisions	2,428,155	2,214,026
Unexpended Funds	<u>9,635,604</u>	<u>9,006,308</u>
TOTAL LIABILITIES	<u>12,702,998</u>	<u>11,963,810</u>
NET ASSETS	<u>2,359,480</u>	<u>2,418,360</u>

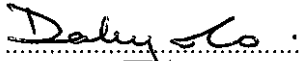
**SUMMARY OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2001**

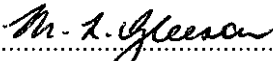
continued

	2001	2000
	\$	\$
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER 2001		
Contributions	5,090,170	4,892,129
Other Income	1,074,142	1,302,072
	<u>6,164,312</u>	<u>6,194,201</u>
Less: Expenditure	6,223,192	6,778,460
OPERATING RESULT FOR THE YEAR	<u>(58,880)</u>	<u>(584,259)</u>

AUDITORS CERTIFICATE

We certify that the above summary is a fair and accurate summary of the financial report of the Construction, Forestry, Mining and Energy Union – Mining and Energy Division, for the year ended 31 December 2001. Our Auditors' Report dated 22nd April 2002 on the Financial Report, did not contain any particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.


.....
DALEY & CO
Chartered Accountants
98 Kembla Street, Wollongong NSW 2500


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

Signed this 22nd day of April 2002.



AUSTRALIAN INDUSTRIAL REGISTRY

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

FR 2001/727

Mr. Bruce Watson
General Secretary
Construction, Forestry, Mining and Energy Union-Mining and Energy Division
1st Floor 365 Sussex Street
Sydney NSW 2000

Dear Mr. Watson

Statement of Loans, Grants and Donations

I refer to the financial statements dated 6 December 2002 which included details of Loans, Grants and Donations at Note 21 made by the organisation during the year 2001, and lodged in the Registry on 12 December 2002.

The documents have not been removed from the Notes to the Financial Statements and are placed on a file for public viewing.

Yours sincerely

Caroline Pryor
NSW Statutory Services Branch

09 January 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr. Bruce Watson
General Secretary
Construction, Forestry, Mining and Energy Union-Mining and Energy Division
1st Floor 365 Sussex Street
Sydney NSW 2000

Dear Mr. Watson

**Re: Lodgement of Financial Statements for Construction, Forestry, Mining and
Energy Union-Mining and Energy Division for the year ended 31 December 2001
(FR2001/727)**

Receipt is acknowledged of the above financial statements, which were lodged in the
Registry on 12 December 2002.

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

Yours sincerely,

Caroline Pryor
NSW Statutory Services Branch

09 January 2003