



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/683-[105N-NDST]

Mr Ronald Land
District Secretary
CFMEU - Mining & Energy Division
Northern District Branch
PO Box 364
CESSNOCK NSW 2325

Dear Mr Land

Re: Construction, Forestry, Mining and Energy Union-Mining and Energy Division Northern District Branch Financial Reporting Obligations under *Workplace Relations Act 1996*

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 December, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 December, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 31 December, 2003 has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

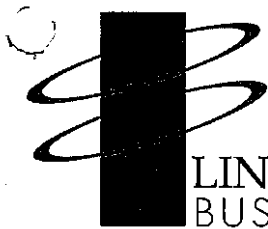
Please note that a branch of an organisation may be exempted from the accounting, auditing and reporting obligations in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna

E-mail: belinda.penna@air.gov.au
12 January 2004



LINDBECK PARTNERS
BUSINESS SOLUTIONS

B N Lindbeck Pty Limited ACN 079 130 000

ABN 99 839 215 857

14 July 2004

Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

Dear Sir

RE: CFMEU MINING & ENERGY UNION NORTHERN DISTRICT BRANCH

I enclose herewith documents for the abovementioned in respect of the year ended 31 December 2003.

The accounts were made available to members from 1 May 2004.

Should you have any queries in relation to this matter, please do not hesitate to contact me.

Regards

LINDBECK PARTNERS



CERTIFICATE OF SECRETARY

I, ROBERT BARKER, Secretary of the Construction, Forestry, Mining and Energy Union, Mining & Energy Division Northern District Branch, hereby certify that the documents lodged herewith are true copies of the financial statements auditors report and certificates presented to the committee of management meeting held on 13 July 2004 in respect of the financial year of the organisation ending 31 December 2003.

The documents lodged herewith are:

- (i) copies of the financial statements prepared in accordance with the requirements of section 273(1) of the Act (an account of income & expenditure and an account of assets & liabilities); and
- (ii) a copy of the report of the auditor of the organisation prepared in accordance with the requirements of section 276 of the Act; and
- (iii) a copy of the certificate given by the accounting officer of the organisation in accordance with the requirements of section 273(2) of the Act; and
- (iv) a copy of the certificate given by the committee of management in accordance with the requirements of section 273(2) of the Act.
- (v) a statement by an officer of the organisation in respect of loans, grants or donations by the organisation which are notifiable in accordance with the requirements of section 269(5) of the Act.



ROBERT BARKER

13 July 2004

Date



STATEMENT BY THE ACCOUNTING OFFICER

I, ROBERT BARKER being the Officer responsible for keeping the accounting records of the Construction, Forestry, Mining and Energy Union, Mining & Energy Division, Northern District Branch certify that as at 31 December 2003 the number of members of the organisation was 4,288.

In my opinion:

- (i) the attached financial statements show a true and fair view of the financial affairs of the organisation as at 31 December 2003;
- (ii) 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 which those monies are to be credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) with regard to the funds of the organisation 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 full-time employment with the organisation, were made to persons holding office in the organisation;
- (vi) the register of members of the branch was maintained in accordance with the Act;



ROBERT BARKER

DATE: 19 March 2004



COMMITTEE OF MANAGERMENTS' CERTIFICATE

We, ROBERT BARKER and PETER MURRAY, being two members of the Committee of Management of the Construction Forestry Mining and Energy Union, Mining & Energy Division, Northern District Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee that the opinion of the Committee:

- (a) the attached financial report shows a true and fair view of the financial affairs of the organisaion as at 31 December 2003 and its results for the year ended on that date;
- (b) meetings of the Committee were held in accordance with the rules of the organisation;
- (c) to the knowledge and belief of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under sub-section 274(1) of the Workplace Relations Act 1996), or copies of those records or documents, or copies of the rules of the orgainisation, have not been furnished , or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto, or the rules of the organisation; and
- (d) the organisation has, in relation to the Auditor's Report on the accounts and statements in respect of the immediately preceding year, complied with the provisions of sec 279(1) and 279(6) of the Workplace Relations Act 1996.

Signed on behalf of the Committee of Management



ROBERT BARKER



PETER MURRAY

Dated this Nineteenth day of March 2004

AUDITORS REPORT TO MEMBERS OF

SCOPE

We have audited the financial statements of Construction, Forestry, Mining and Energy Union, Mining & Energy Division Northern District Branch for the year ended 31 December 2003 as set out on pages 4 to 13. The management of the Union is responsible for the preparation of the financial statements and the information contained therein. We have conducted an independent audit of the financial statements in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with the 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 statements, 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 statements are presented fairly in accordance with Australian Accounting Standards and the Workplace Relations Act 1996 so as to present a view of the Union which is consistent with our understanding of its financial position and the results of its operations.

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;
- (b) the accounts and statements required to be prepared under sec 273 of the Workplace Relations Act 1996 have 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 2003; and
 - (ii) the income and expenditure and surplus of the Union for the period; and
- (c) the accounts have been prepared in accordance with applicable Australian Accounting Standards.

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

Lindbeck Partners

LINDBECK PARTNERS
CHARTERED ACCOUNTANTS


BARRY N LINDBECK
PARTNER

Dated at CARDIFF this Twentieth day of March 2004

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2003**

	NOTE	2003 \$	2002 \$
Revenue from ordinary activities	2(a)	<u>7,279,334</u>	<u>7,746,554</u>
Expenses from ordinary activities			
Wages and related costs		1,922,262	1,922,447
Depreciation and amortisation expenses		181,139	184,852
Other expenses		3,848,670	4,264,049
Written down value of assets sold		<u>191,278</u>	<u>155,058</u>
		<u>6,143,349</u>	<u>6,526,406</u>
Net Profit from Ordinary Activities Attributable to Members	10	<u><u>1,135,985</u></u>	<u><u>1,220,148</u></u>

The accompanying notes form part of this financial report

**STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2003**

	NOTE	2003 \$	2002 \$
CURRENT ASSETS			
Cash	3	1,244,709	1,002,895
Receivables	4	90,419	100,690
Investments	5(a)	6,627,438	5,853,325
Other	6	30,255	32,922
TOTAL CURRENT ASSETS		<u>7,992,821</u>	<u>6,989,832</u>
NON-CURRENT ASSETS			
Investments	5(b)	576,000	576,000
Property, plant and equipment	7	2,767,572	2,879,710
TOTAL NON-CURRENT ASSETS		<u>3,343,572</u>	<u>3,455,710</u>
TOTAL ASSETS		<u>11,336,393</u>	<u>10,445,542</u>
CURRENT LIABILITIES			
Accounts payable	8	752,355	831,782
Provisions	9(a)	634,567	724,617
TOTAL CURRENT LIABILITIES		<u>1,386,922</u>	<u>1,556,399</u>
NON-CURRENT LIABILITIES			
Provisions	9(b)	127,484	93,775
TOTAL NON-CURRENT LIABILITIES		<u>127,484</u>	<u>93,775</u>
TOTAL LIABILITIES		<u>1,514,406</u>	<u>1,650,174</u>
NET ASSETS		<u>9,821,987</u>	<u>8,795,368</u>
EQUITY			
Accumulated Members' Funds	10	9,821,987	8,795,368
TOTAL EQUITY		<u>9,821,987</u>	<u>8,795,368</u>

The accompanying notes form part of this financial report

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2003**

	NOTE	2003 \$	2002 \$
		INFLOWS (OUTFLOWS)	INFLOWS (OUTFLOWS)
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		5,955,616	6,312,807
Payments to suppliers and employees		(6,003,127)	(6,302,523)
Interest received		247,507	130,091
Other investment income received		77,520	76,460
Net cash provided by operating activities	13(b)	<u>277,516</u>	<u>216,835</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of plant & equipment		15,454	6,054
Payment for plant & equipment		<u>(166,368)</u>	<u>(186,477)</u>
Net cash provided by (used in) investing activities		<u>(150,914)</u>	<u>(180,423)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from sale of investment		-	254,693
Proceeds from repayment of short term loans		816,000	1,728,853
Net cash provided by (used in) financing activities		<u>816,000</u>	<u>1,983,546</u>
Net increase/(decrease) in cash held		942,602	2,019,958
Cash at 1 January 2003	13(a)	<u>5,434,193</u>	<u>3,414,235</u>
CASH AT 31 DECEMBER 2003	13(a)	<u><u>6,376,795</u></u>	<u><u>5,434,193</u></u>

The accompanying notes form part of this financial report

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2003**

1. BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with generally accepted accounting principles using the accruals basis of accounting.

Australian Accounting Standards and Statements of Accounting Concepts, as issued by the joint professional accounting bodies, have been adopted where applicable.

(a) PROPERTY, PLANT & EQUIPMENT

Property, plant and equipment are brought to account at cost or at independent or directors' valuation, less, where applicable, any accumulated depreciation or amortisation. The carrying amount of property, plant and equipment is reviewed annually by Directors to ensure it is not in excess of the recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employed and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amount.

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, are depreciated over their useful lives commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to a depreciation charge. 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:

Class of Fixed Asset	Depreciation Rate
Buildings	2.5%
Motor vehicles	22.5%
Fixtures, fittings & equipment	10%-40%

The revaluations of freehold land and buildings have not taken account of the potential capital gains tax on assets acquired after the introduction of capital gains tax.

(b) EMPLOYEE BENEFITS

Provision for employee entitlements in the form of Untaken Sick Leave and Accrued Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment. Provision for employee entitlements in the form of Long Service Leave has also been made for the estimated accrued entitlements of the Office & Cleaning Staff. Related on-costs are included in these provisions.

(c) INCOME TAX

No provision for income tax is necessary as Industrial Trade Unions are exempt from income tax under Section 50-15 of the Income Tax Assessment Act, 1997.

(d) OUTSTANDING CONTRIBUTIONS

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2003**

(e) COMPARATIVE FIGURES

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

(f) GOODS AND SERVICES TAX

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

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

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

	NOTE	2003 \$	2002 \$
2. OPERATING RESULT FROM ORDINARY ACTIVITIES			
The surplus from ordinary activities is arrived at after taking into account:			
(a) REVENUE:			
Ordinary Activities			
Membership contributions		4,900,323	5,500,664
Interest received		247,507	130,091
Investment income		889,325	871,512
Rents received		77,520	76,460
Other income		1,055,293	812,143
		<u>7,169,968</u>	<u>7,390,870</u>
Non-Operating Activities			
Proceeds on disposal of assets		109,366	100,991
Proceeds on disposal of investments		-	254,693
		<u>109,366</u>	<u>355,684</u>
		<u>7,279,334</u>	<u>7,746,554</u>
(b) EXPENSES:			
Depreciation of property, plant & equipment		181,139	184,852
Movement in employee entitlements		214,617	145,849
Written down value of assets disposed		191,278	155,058
Auditors remuneration:			
Auditing the financial report		22,000	22,000
Other services		32,000	29,000
		<u>54,000</u>	<u>51,000</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2003**

	NOTE	2003 \$	2002 \$
3. CASH			
Cash on hand		500	500
Cash at bank		1,244,209	1,002,395
		<u>1,244,709</u>	<u>1,002,895</u>
4. RECEIVABLES			
Other receivables		<u>90,419</u>	<u>100,690</u>
5. INVESTMENTS			
(a) Current			
Short term cash investments		5,132,086	4,431,298
Loans and advances		1,495,352	1,422,027
		<u>6,627,438</u>	<u>5,853,325</u>
(b) Non Current			
Shares in unlisted entities -at cost		480	480
Less: provisions for diminution in value		-	-
		<u>480</u>	<u>480</u>
Loans and advances		575,520	575,520
		<u>576,000</u>	<u>576,000</u>
6. OTHER CURRENT ASSETS			
Prepayments		<u>30,255</u>	<u>32,922</u>
7. PROPERTY, PLANT AND EQUIPMENT			
Land			
At cost		<u>377,454</u>	<u>377,454</u>
Buildings			
At cost		2,247,829	2,247,829
Provision for depreciation		494,691	438,496
		<u>1,753,138</u>	<u>1,809,333</u>
TOTAL LAND AND BUILDINGS		<u>2,130,592</u>	<u>2,186,787</u>
Furniture & fittings & equipment			
At cost		985,501	1,034,777
Provision for depreciation		608,865	601,167
		<u>376,636</u>	<u>433,610</u>
Motor vehicles			
At cost		305,225	316,209
Provision for depreciation		44,881	56,896
		<u>260,344</u>	<u>259,313</u>
		<u>2,767,572</u>	<u>2,879,710</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2003**

			2003	2002	
		NOTE	\$	\$	
7. PROPERTY, PLANT AND EQUIPMENT cont.					
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:					
	Land	Buildings	Furniture, Fittings & Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
Balance at Start of Year	377,454	1,809,333	433,609	259,313	2,879,709
Additions	-	-	24,854	235,426	260,280
Disposals	-	-	18,618	172,660	191,278
Depreciation/Amortisation	-	56,195	63,209	61,735	181,139
Carrying Amount - End of Year	<u>377,454</u>	<u>1,753,138</u>	<u>376,636</u>	<u>260,344</u>	<u>2,767,572</u>
8. ACCOUNTS PAYABLE					
Payables			734,254	797,177	
GST liability			18,101	34,605	
			<u>752,355</u>	<u>831,782</u>	
9. PROVISIONS					
(a) Current					
Provision for annual leave & sick leave			<u>634,567</u>	<u>724,617</u>	
(b) Non-Current					
Provision for long service leave			<u>127,484</u>	<u>93,775</u>	
(c) Number of employees at balance date			17	16	
10. ACCUMULATED MEMBERS' FUNDS					
Accumulated funds at start of year			8,795,368	7,575,220	
Net profit attributable to members			<u>1,026,619</u>	<u>1,220,148</u>	
Accumulated funds at end of year			<u>9,821,987</u>	<u>8,795,368</u>	
11. SALARIES					
The following analysis of salaries paid during the year is given in compliance with the requirements of the Industrial Relations Act, 1991:					
Paid to office holders			746,477	793,204	
Paid to employees			<u>439,466</u>	<u>490,255</u>	
			<u>1,185,943</u>	<u>1,283,459</u>	

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2003**

	NOTE	2003 \$	2002 \$
12. AUDITORS' REMUNERATION			
Amounts received, or due and receivable by the auditors for:			
• Auditing		22,000	22,000
• Other services		32,000	29,000
TOTAL		<u>54,000</u>	<u>51,000</u>
13. 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	1,244,709	1,002,895
Cash management accounts	5(a)	5,132,086	4,431,298
BALANCE PER STATEMENT OF CASH FLOWS		<u>6,376,795</u>	<u>5,434,193</u>
(b) RECONCILIATION OF OPERATING SURPLUS To NET			
CASH INFLOW FROM OPERATING ACTIVITIES			
Operating Surplus for the Year		<u>1,026,619</u>	<u>1,220,148</u>
Depreciation		181,139	184,852
Investment income - non cash distribution		(889,325)	(871,512)
(Profit)/Loss on disposal of property, plant & equipment		81,913	46,601
Abnormal profit on sale of investment		-	(255,564)
Changes in Assets and Liabilities			
(Increase)/Decrease in debtors		10,271	70,668
(Increase)/Decrease in prepayments		2,667	(10,287)
Increase/(Decrease) in creditors		(79,427)	14,390
Increase/(Decrease) in employee provisions		(56,341)	(182,461)
NET CASH INFLOW FROM OPERATING ACTIVITIES		<u>277,516</u>	<u>216,835</u>
(c) STANDBY ARRANGEMENTS AND UNUSED CREDIT FACILITIES			
Standby arrangements with the Union's bankers to provide funds and support facilities comprise:			
Other Short-Term Credit			
• Limit		-	-
• Amount utilised		-	-
UNUSED CREDIT FACILITY		<u>-</u>	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2003**

	NOTE	2003 \$	2002 \$
14. CAPITAL AND LEASING COMMITMENTS			
(a) OPERATING LEASE COMMITMENTS			
An operating lease commitment exists in respect of the lease of printers/photocopiers. The maximum amount committed is as follows:			
The total operating lease commitment is:			
Due within 1 year		15,223	20,298
Due within 1-2 years		-	15,223
Due within 2-5 years		-	-
		<u>15,223</u>	<u>35,521</u>
(b) CAPITAL EXPENDITURE COMMITMENTS			
Capital expenditure commitments contracted for at balance date		<u>-</u>	<u>-</u>

15. SPECIFIED INFORMATION

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the following provisions for the Act:
S274

1. A member of an organisation, or 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 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.

16. RELATED PARTY INFORMATION

(a) MEMBERS OF THE COMMITTEE OF MANAGEMENT

Persons holding executive positions within the Union and as members of the Committee of Management during the year:

- Mr Michael Watson & Mr Peter Murray - President
- Mr Robert Barker - Secretary
- Mr Peter Jordan - Vice President
- Mr Ian Murray - Vice President
- Mr Ronald Stothard
- Mr Leslie Yates
- Mr Grahame Kelly

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2003**

	NOTE	2003 \$	2002 \$
Persons holding honorary positions as members of the Committee of Management during the year:			

Michael Deamer
Michael Dunn
Arthur Kent
John Parkes
Leigh Plunkett
Wayne Radoll
Gregory Sharp
Ross Whitaker
Brian Woods

(b) RELATED PARTY TRANSACTIONS

Sustentation fees paid to the Construction Forestry Mining and Energy Union, Mining & Energy Division, Federal Office during the year totalled \$2,099,619 (2002: \$2,380,124).

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2003**

	NOTE	2003 \$	2002 \$
INCOME			
Contributions		4,900,323	5,500,664
Interest received		247,507	130,091
Investment income		889,325	871,512
Rents received and building outgoings		77,520	76,460
Medical & legal fees reimbursements		323,941	335,026
Profit on disposal of non-current assets		-	255,564
Wage subsidy & reimbursement		568,659	337,134
Sundry Income		162,693	139,983
TOTAL INCOME		<u>7,169,968</u>	<u>7,646,434</u>
EXPENDITURE			
Accountancy fees		762	3,408
Advertising		-	200
Affiliation fees		35,616	20,691
Audit fees		54,000	51,000
Bank fees & charges		4,179	4,160
Board of management expenses		23,482	24,990
Cleaning expenses		2,008	2,857
Delegates & members expenses		335,659	464,250
Depreciation		181,139	184,852
Donations		95,827	34,637
Electricity		12,414	12,374
Fringe benefits tax		43,349	65,099
Functions & entertainment		16,212	18,809
Funeral benefits expenses		186,744	202,655
Hire of plant & equipment		14,840	20,298
Honorariums		11,720	4,886
Insurance		40,161	26,241
Internet expenses		2,508	2,386
Legal fees		39,144	50,164
Loss on disposal of fixed assets		81,913	46,601
Medical expenses		226,081	268,219
Motor vehicle expenses		52,651	57,292
Payroll tax		129,388	125,824
Pipe band expenses		-	11,953
Postage, printing & stationery		32,004	30,997
Provision for annual leave & sick leave		180,909	127,282
Provision for long service leave		33,708	18,567
Rates		14,096	14,337
Repairs & maintenance		23,984	19,771
Salaries & wages		1,185,943	1,283,459
Security services		4,474	3,178
Brought forward over page		<u>3,064,915</u>	<u>3,201,437</u>

The accompanying notes form part of this financial report

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2003**

	NOTE	2003 \$	2002 \$
EXPENDITURE (Continued)			
Carried over from previous page		<u>3,064,915</u>	<u>3,201,437</u>
Special levy payments		321,388	153,197
Staff amenities		2,605	7,075
Staff training		2,108	1,977
Subscriptions		9,684	11,377
Superannuation		392,314	367,315
Sustentation fees		2,099,619	2,380,124
Telephone		109,469	116,593
Travel & accommodation		116,898	124,378
General office expenses		24,349	62,813
TOTAL EXPENDITURE		<u>6,143,349</u>	<u>6,426,286</u>
OPERATING SURPLUS FOR THE YEAR BEFORE NON RECURRING ITEMS		<u>1,026,619</u>	<u>1,220,148</u>
NON RECURRING ITEMS			
Transfer to Local Lodge Services		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
OPERATING SURPLUS FOR THE YEAR AFTER NON RECURRING ITEMS		<u>1,026,619</u>	<u>1,220,148</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

Mr Robert Barker
District Branch Secretary
CFMEU Mining & Energy Division
Northern District Branch
PO Box 364
CESSNOCK NSW 2325

Dear Mr Barker

Re: Lodgement of the Financial Statements and Accounts for the CFMEU Mining & Energy Division Northern District Branch for the year ending 31 December 2003 (FR2003/683)

Receipt is acknowledged of the abovementioned financial documents which were lodged in the Registry on 20 July 2004.

Thank you for your attention to this matter. The financial documents have been filed, and may be viewed on the internet at www.e-airc.gov.au/105nndst/financial.

I will be writing to you separately regarding the statement of donations lodged, and this information will not be available for public viewing, other than by members of your organisation.

I would like to take this opportunity to remind you that information about the new financial reporting obligations under the Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) which now apply to your organisation can be found at www.airc.gov.au/fact_sheets/factsheets.html.

If you have any enquires about please contact me on 02 8374 6618.

Yours sincerely,

A handwritten signature in cursive script, appearing to read "Belinda Penna".

Belinda Penna
for Deputy Industrial Registrar

21 July 2004