



**Construction, Forestry, Mining
& Energy Union**
Mining & Energy Division
Queensland District Branch



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SPRING HILL 4000

P.O. Box 508
SPRING HILL
QLD 4004

19th December, 2002

The Registrar,
Australian Industrial Relations Commission,
Level 8 Terrace Towers,
80 William Street,
EAST SYDNEY. NSW 2011



Attention Margaret Buchanan

Dear Sir/Madam,

RE: CFMEU (Mining & Energy Division) Queensland Branch

Enclosed are the signed copy of the Union's financial accounts for the operating year 2002.

They have been subject to perusal and subsequently endorsed by the Districts' Committee of Management on Tuesday 3rd December.

They will be provided to the Membership in full, along with the minutes of the Committee of Management.

If you require further information, please ring me on (07) 3839 8588.

Yours faithfully,

G. BETTS
District Secretary



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**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch
ABN 73 089 711 903**

**Financial Report for the Financial Year Ended
30 June 2002**

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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ABN 73 089 711 903

30th June 2002

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**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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**ABN 73 089 711 903
Committee of Management's Certificate
Workplace Relations Act 1996**


We, Raymond Vincent Barker and Gregory James Betts, being two members of the Committee of Management of the CFMEU, Mining & Energy Division Queensland District Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee of Management, that:

in the opinion of the Committee of Management, the Financial Statements show a true and fair view of the financial affairs of the organisation as at 30th June 2002,


in the opinion of the Committee of Management, the meetings of the Committee were held in accordance with the rules of the organisation during the year ended 30th June 2002,

to the knowledge of any member of the Committee, there have been, during the financial year to which the Financial 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 Sec. 274(2) of the Act), 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 and Regulations,

the organisation has complied with the provisions of Sec. 279(1) and 279(6) of the Act in that Financial Statements of the immediately preceding financial year and the auditor's report thereon have been filed with the Registrar and were made available to the members free of charge.



Raymond Vincent Barker
(Vice President)



Gregory James Betts
(Secretary)

Dated at Brisbane this 3rd Day of December, 2002.

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

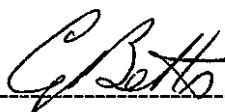
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**ABN 73 089 711 903
Accounting Officer's Certificate
Workplace Relations Act 1996**

I, Gregory James Betts being the Officer responsible for keeping the accounting records, certify that as at 30th June 2002 the number of members of the organisation was 5,772.

In my opinion,

- i. the attached Financial Statements show a true and fair view of the financial affairs of the organisation as at 30th June 2002;
- 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 to 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 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 of the organisation, 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 disclosed in notes to the Financial Statements (in accordance with current salary packaging arrangements) in respect of their full-time employment with the organisation, were made to persons holding office in the organisation; and
- vi. a register of members was maintained in accordance with the Act.



Gregory James Betts
(Secretary)

Dated at Brisbane this 3rd Day of December, 2002.

INDEPENDENT AUDIT REPORT TO
THE MEMBERS OF THE CONSTRUCTION FORESTRY MINING AND
ENERGY UNION – MINING AND ENERGY DIVISION
– QUEENSLAND DISTRICT BRANCH

Scope

We have audited the financial report of the Construction Forestry Mining and Energy Union – Mining and Energy Division – Queensland District Branch ('the organisation') for the financial year ended 30th June 2002 as set out on pages 7 to 37. The Committee of Management is responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Construction Forestry Mining and Energy Union – Mining and Energy Division – Queensland District Branch.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia and statutory requirements, so as to present a view which is consistent with our understanding of the organisation's financial position and performance as represented by the results of its operations and its 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 were kept by the organisation in relation to the year under review, including:
 - (i) records of the sources and nature of income of the organisation (including income from members); and
 - (ii) records of the nature and purposes of the expenditure of the organisation; and
- (b) the accounts and statements prepared under Section 273 of the Workplace Relations Act 1996, in relation to the year ended 30th June 2002, were properly drawn up, in accordance with applicable Accounting Standards and other mandatory professional reporting requirements and statutory requirements, so as to give a true and fair view of:

INDEPENDENT AUDIT REPORT TO

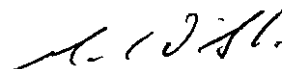
**THE MEMBERS OF THE CONSTRUCTION FORESTRY MINING AND
ENERGY UNION - MINING AND ENERGY DIVISION
- QUEENSLAND DISTRICT BRANCH**

(continued)

- (i) the financial affairs of the organisation as at 30th June 2002;
 - (ii) the income and expenditure, and any surplus or deficit, of the organisation for the year; and
 - (iii) the cash flows for the year ended 30th June 2002; and
- (c) all information and explanations that, under subsection 276(2), officers or employees of the organisation were required to provide, were provided.



DELOITTE TOUCHE TOHMATSU



MARK O'SHEA
Partner
Chartered Accountants

123 Eagle Street, Brisbane.
Dated : *20 December* 2002

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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**ABN 73 089 711 903
Statement of Financial Performance
for the Year Ended 30 June 2002**

	2002 \$	2001 \$
<i>Notes</i>		
 <i>Revenue from Ordinary Activities</i>		
Membership Dues	6,223,859	5,377,814
<i>Expenses Recouped</i>		
Union Check Inspectors	24,000	24,000
Insurance Recoveries	45,181	105
Payroll Tax-Prior Years	-	166,782
Sales - Union Merchandise	16,516	10,789
Interest Received	225,892	221,451
Donations Received	-	21,460
Profit on Sale of Fixed Assets	-	269
Profit on Sale of Investments	70,181	-
Investment Income	36,295	42,624
Directors Fees	-	5,217
Movements - Share Valuation	-	(61,127)
<i>Dividends Received from:</i>		
Associated Corporations	7 392,454	366,246
Other Corporations	2,598	2,945
 <i>Total Revenue</i>	 \$7,036,976	 \$6,178,575

Notes to the financial statements are included on pages 15 - 37

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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**ABN 73 089 711 903
Statement of Financial Performance
for the Year Ended 30 June 2002**

	<i>Notes</i>	2002 \$	2001 \$
<i>Expenses from Ordinary Activities</i>			
Advertising		1,071	8,187
Affiliation Fees		48,400	48,205
Banner Costs		1,853	780
Bank Charges		5,356	5,540
Cleaning and Pest Control		34,229	28,924
Computer Maintenance		29,501	20,765
Credit Card Charges		3,369	3,196
Depreciation	1b	168,029	124,969
Donations	20	472,828	386,693
<i>Dues</i>			
Federal Body		1,621,407	1,303,166
Electricity & Power		30,481	28,041
Executive Honoraria		26,459	22,517
Fees & Permits		-	22,593
<i>Functions & Hospitality</i>			
District Office		4,253	2,324
Lodges		135,095	127,642
Fringe Benefits Tax		42,699	31,497
<i>Insurance</i>			
Property, Plant and Equipment		24,537	18,203
Workers Compensation		5,047	4,253
Member's Cover		93,498	47,356
Leasing Costs - Operating	1i	11,482	17,148
Loans Written Off		-	3,772
Loss on Sale of Fixed Assets		37,020	6,259
May / Picnic Day		80,242	52,943

Notes to the financial statements are included on pages 15 - 37

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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**ABN 73 089 711 903
Statement of Financial Performance
for the Year Ended 30 June 2002**

	2002	2001
<i>Notes</i>	\$	\$
<i>Expenses from Ordinary Activities (Cont'd)</i>		
<i>Meeting & Conference Expenses</i>		
District Office	931	22,831
Wages - Officers (Lodges)	249,611	373,036
Wages – BOM (Board of Management)	17,940	23,969
Wages - Other	360	27,464
Travel Allowances - Officers	152,211	231,731
Travel Allowances – Board of Management	11,163	7,323
Travel Allowances - Other	7,677	12,017
Travel Costs - Officers	361,085	386,158
Travel Costs – Board of Management	12,074	8,081
Travel Costs - Other	15,625	19,702
Seminars & Training Courses	87,423	40,207
Hire of Venue	4,872	7,174
Membership – Queensland Ambulance	-	27,987
Motor Vehicle Expenses	49,490	47,828
Office Requirements	22,649	20,507
Parking Costs	3,585	1,960
Payroll Tax	50,560	49,044
Postage, Printing & Stationery	64,177	59,387
<i>Professional Costs</i>		
Auditors Remuneration	4b 45,715	42,066
Legal Expenses	4b 1,780	919
Property Valuation	4b -	3,509
<i>Provision Movements - Employee Entitlements</i>		
Annual Leave	10a 81,892	20,898
Sick Leave	10a 19,501	(77,072)
Long Service Leave	10a 22,902	20,580
<i>Purchases</i>		
Union Merchandise and Books	112,281	109,086
Acts, Awards, etc	3,045	5,407
Provision-Doubtful Debts	-	(20,000)
Rates & Land Tax	23,384	19,759
Rental Costs – Regional Offices	26,916	26,637

Notes to the financial statements are included on pages 15 - 37

**Construction, Forestry, Mining & Energy Union
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**ABN 73 089 711 903
Statement of Financial Performance
for the Year Ended 30 June 2002**

	2002	2001
<i>Notes</i>	\$	\$
<i>Expenses from Ordinary Activities (Cont'd)</i>		
Repairs & Maintenance	54,963	23,181
Retirement Gifts & Parties	30,725	54,301
<i>Salaries & Wages (District Office)</i>		
Officers	899,570	1,051,928
Office Staff	367,359	351,594
Security Costs	1,327	1,822
Staff Amenities	3,790	3,890
Subscriptions & Periodicals	23,966	27,677
<i>Superannuation Cont - Statutory</i>		
Officers	27,551	26,695
Staff	45,303	36,723
<i>Superannuation Cont - Non Statutory</i>		
Officers	37,351	30,114
Staff	31,747	24,465
Sundry Expenses	-	8,001
Telephone & Facsimile	252,555	227,118
Wreaths & Tributes	5,304	4,195
<i>Total Expenses</i>	----- \$6,107,216 -----	----- \$5,704,872 -----
<i>Profit from Ordinary Activities</i>	----- \$929,760 =====	----- \$473,703 =====

Notes to the financial statements are included on pages 15 - 37

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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**ABN 73 089 711 903
Statement of Financial Performance
for the Year Ended 30 June 2002**

	2002	2001
<i>Notes</i>	\$	\$
<i>Profit from Ordinary Activities</i>	929,760	473,703
<i>Other Transfers & Appropriations</i>		
Accumulated General Funds Beginning of Year	4,124,889	3,651,186
	-----	-----
<i>Accumulated General Fund - End of Year</i>	\$5,054,649	\$4,124,889
	=====	=====

Notes to the financial statements are included on pages 15 - 37

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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**ABN 73 089 711 903
Statement of Financial Position
for the Year Ended 30 June 2002**

	<u>Notes</u>	2002 \$	2001 \$
<i>Current Assets</i>			
Cash on Hand	19a	937	648
Cash at Bank	19a	6,133,754	5,401,276
Investments	7	208,500	-
Receivables	8	1,407,405	1,585,447
		<hr style="border-top: 1px dashed black;"/>	<hr style="border-top: 1px dashed black;"/>
<i>Total Current Assets</i>		7,750,596	6,987,371
		<hr style="border-top: 1px dashed black;"/>	<hr style="border-top: 1px dashed black;"/>
<i>Non-Current Assets</i>			
Investments	7	405,556	540,286
Receivables	8	138,000	138,000
Property, Plant & Equipment	5	534,249	2,987,049
		<hr style="border-top: 1px dashed black;"/>	<hr style="border-top: 1px dashed black;"/>
<i>Total Non-Current Assets</i>		1,077,805	3,665,335
		<hr style="border-top: 1px dashed black;"/>	<hr style="border-top: 1px dashed black;"/>
<i>Total Assets</i>		\$8,828,401	\$10,652,706
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Notes to the financial statements are included on pages 15 - 37

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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**ABN 73 089 711 903
Statement of Financial Position
for the Year Ended 30 June 2002**

	<i>Notes</i>	2002 \$	2001 \$
<i>Current Liabilities</i>			
Accounts Payable	9	2,203,578	1,204,332
Provision for employee entitlements	10	407,626	306,233
<i>Total Current Liabilities</i>		2,611,204	1,510,565
<i>Non-Current Liabilities</i>			
Provision for employee entitlements	10	85,365	62,463
<i>Total Non-Current Liabilities</i>		85,365	62,463
<i>Total Liabilities</i>		\$2,696,569	\$1,573,028
<i>Net Assets</i>		\$6,131,832	\$9,079,678
<i>Members' Funds</i>			
Accumulated General Fund Reserves	6	5,054,649 1,077,183	4,124,889 4,954,789
<i>Total Members' Funds</i>		\$6,131,832	\$9,079,678

Notes to the financial statements are included on pages 15 - 37

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
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**ABN 73 089 711 903
Statement of Cash Flows
for the Year Ended 30 June 2002**

	<u>Note</u>	2002 \$	2001 \$
<i>Cash Flow from Operating Activities:</i>			
Receipts for Membership Dues		6,808,408	4,930,956
Payments to Creditors and Employees		(6,626,715)	(4,493,044)
Donations Received		-	21,460
Interest Received		225,892	221,451
Expenses Recouped		69,181	24,105
Sale of CFMEU Merchandise and Books		16,516	10,789
Other Income		106,476	47,841
Dividends Received		395,052	369,191
		-----	-----
Net cash provided by / (used in) operating activities	19(b)	===== \$994,810	===== \$1,132,749
<i>Cash Flow from Investing Activities:</i>			
Proceeds from Sale of Property, Plant and Equipment		12,484	14,364
Payments for Property, Plant and Equipment		(199,878)	(151,156)
Purchase of Investments		(283,500)	-
Sale of Investments		209,730	-
		-----	-----
Net cash provided by / (used in) investing activities		===== (\$261,164)	===== (\$136,792)
<i>Cash Flow from Financing Activities:</i>			
Loans		(879)	11,033
		-----	-----
Net cash provided by / (used in) financing activities		===== (\$879)	===== \$11,033
		-----	-----
Net (Decrease) / Increase in Cash Held		732,767	1,006,990
Cash at Beginning of Year		5,401,924	4,394,934
		-----	-----
<i>Cash at End of Year</i>	19(a)	===== \$6,134,691	===== \$5,401,924

Notes to the financial statements are included on pages 15 - 37

Notes to the Financial Statements for the Year Ended 30 June 2002

1. *Summary of Accounting Policies*

The financial report is a general purpose financial report which has been prepared in accordance with applicable Australian Accounting Standards and Urgent Issues Group Consensus views and the requirements of the Workplace Relations Act 1996 and complies with other requirements of the law.

Significant Accounting Policies

The financial report has been prepared on an accruals basis and is based on historical costs and except where stated, does not take into account changing money values or current valuation of non-current assets. Cost is based on the fair values of the consideration in exchange for assets.

Accounting policies are selected and applied in a manner which ensures that the resultant financial information satisfies the concept of relevance and reliability, thereby ensuring that the substance of the underlying transactions and other events is reported.

In addition to the accounting policies prescribed by applicable Australian Accounting Standards, the following significant accounting policies have been adopted in the preparation and presentation of the financial report:

(a) Principles of Preparation of the Financial Statements

These Financial Statements have been prepared by combining the financial information and results of the District Office and all Queensland Lodges.

In preparing these Financial Statements, all transactions and balances between these parties are eliminated.

(b) Depreciation

Depreciation is provided on property, plant and equipment, including freehold buildings but excluding land and investment properties. Depreciation is calculated on a straight line method so as to write off the net cost of each asset over its expected useful life. Leasehold improvements are depreciated over the period of the lease or estimated useful life, whichever is shorter, using the straight line method. The following estimated useful lives are used in the calculation of depreciation:

(i)	Buildings	20 - 30 years
(ii)	Plant and Equipment	5 - 6 years
(iii)	Motor Vehicles	6 - 7 years

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Notes to the Financial Statements for the Year Ended 30 June 2002

1. Summary of Accounting Policies (cont'd)

(c) Receivables

Trade receivables and other receivables are recorded at amounts due less any provision for doubtful debts.

(d) Investments

Non-current investments are measured on the cost basis. The carrying amount of investments is reviewed annually by the executive to ensure it is not in excess of the recoverable amount of these investments. The recoverable amount is assessed from the quoted market value for shares in listed companies or the underlying net assets for other non-listed corporations. The expected net cash flows from investments have not been discounted to their present value in determining the recoverable amounts.

Dividends and Interest is taken to income on an accrual basis. Investments in associates have been accounted for under the equity method in the Financial Statements.

(e) Recoverable Amount of Non-Current Assets

The carrying value of non-current assets is regularly reviewed by the Committee of Management. Non-current assets are written down to recoverable amount where the carrying value of any non-current assets exceeds recoverable amount. In determining the recoverable amount of non-current assets, the expected net cash flows have not been discounted to their present value.

(f) Accounts Payable

Trade payables and other accounts payable are recognised when the organisation becomes obliged to make future payments resulting from the purchase of goods and services.

(g) Comparative Amounts

The economic entity has adopted the presentation and disclosure requirements of Accounting Standards AASB 1018 "Statement of Financial Performance", AASB 1034 "Financial Report Presentation and Disclosure" and AASB 1040 "Statement of Financial Position"

Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch

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Notes to the Financial Statements for the Year Ended 30 June 2002

1. *Summary of Accounting Policies (cont'd)*

(h) Income Tax

No liability exist for Income Tax as Trade Unions are exempt from Income Tax under Section 50-15 of the Income Tax Assessment Act 1997. Trade Unions however, are liable for Fringe Benefits Tax under the Fringe Benefits Tax Assessment Act 1986.

(i) Leased Assets

Operating lease payments are charged as an expense in the period in which they are incurred.

(j) Acquisition of Assets

Assets acquired are recorded at the cost of acquisition, being the purchase consideration determined as at the date of acquisition.

(k) Employee Entitlements

Accrued Employees' Benefits have been calculated in accordance with the appropriate awards and in accordance with AASB 1028. Employee entitlements include Annual Leave, Sick Leave, and Long Service Leave.

Provision made in respect of wages and salaries, annual leave, sick leave and long service leave expected to be settled within 12 months, are measured at their nominal values.

Provision made in respect of long service leave which are not expected to be settled within 12 months are measured as the present value in respect of services provided by employees up to the reporting date.

The number of officers and employees covered by the provision is 18.

(l) Cash

For the purposes of the statement of cash flows, cash includes cash on hand and at call deposits with banks or other financial institutions, investments in money market instruments maturing within less than two months and net of bank overdrafts.

ABN 73 089 711 903

Notes to the Financial Statements for the Year Ended 30 June 2002

1. *Summary of Accounting Policies (cont'd)*

(m) Revenue

Membership revenue is recognised on an accrual basis. The amount recognised as a receivable represents cash received until 31st October 2002 that relates to the 2002 financial year.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Dividends revenue is recognised when the right to receive a dividend has been established. Dividends received from associates are accounted for in accordance with the equity method of accounting.

All revenue is stated net of the amount of goods and services tax (GST)

(n) Interest in Joint Venture

The economic entity's share of the assets, liabilities, revenue and expenses of joint venture operations are included in the respective items of the consolidated statements of financial performance and financial position. Details of the economic entity's interest are shown in Note 7

2. *Workplace Relations Act 1996*

(a) Information to be provided to members

In accordance with Section 274 of The Workplace Relations Act 1996, attention of members is drawn to their rights to obtain prescribed information in relation to the Union. The Act provides 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.

(b) Copies of Report and Audited Financial Statements to be provided to members

The Union has already and will provide a copy of the Financial Statements free of charge to any member who so requests in writing.

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Notes to the Financial Statements for the Year Ended 30 June 2002

3. Fundamental Error

The Organisation in Queensland has for some time, been seeking legal advice concerning the ownership of assets. The legal advice is to the effect that the Organisation in Queensland is comprised of two separate corporate entities, namely the Federally registered Construction, Forestry, Mining & Energy Union together with its non-corporate Queensland Branch, and the State registered and incorporated Queensland Colliery Employees' Union of Employees. The assets of the Organisation are owned and held variously by those two corporate entities. The financial statements for the year ended 30th June 2001 were prepared on the basis of an aggregation of the assets, liabilities, income and expenditure of the Queensland Organisations under both Federal and State law. As at 30th June 2002, the financial statements reflect the allocation of assets and liabilities of each corporate entity based upon professional advice received.

Restated Statement of Financial Position.

The following proforma statement of financial position shows the information that would have been disclosed had the uncertainty not existed in the prior year.

	2002	2001
	\$	\$
<i>Represented By:</i>		
<i>Current Assets</i>		
Cash on Hand	937	648
Cash at Bank	6,133,754	5,401,276
Investments	208,500	-
Receivables	1,407,405	1,585,447
	7,750,596	6,987,371
<i>Non-Current Assets</i>		
Investments	405,556	540,286
Receivables	138,000	138,000
Property, Plant & Equipment	534,249	501,061
	1,077,805	1,179,347
<i>Total Assets</i>	\$8,828,401	\$8,166,718

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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Notes to the Financial Statements for the Year Ended 30 June 2002

3. Restated Statement of Financial Position (Cont'd)

	2002 \$	2001 \$
<i>Current Liabilities</i>		
Accounts Payable	2,203,578	2,552,131
Provision for employee entitlements	407,626	306,233
<i>Total Current Liabilities</i>	2,611,204	2,858,364
<i>Non-Current Liabilities</i>		
Provision for employee entitlements	85,365	62,463
<i>Total Non-Current Liabilities</i>	85,365	62,463
<i>Total Liabilities</i>	\$2,696,569	\$2,920,827
<i>Net Assets</i>	\$6,131,832	\$5,245,891
<i>Members' Funds</i>		
Accumulated General Fund	5,054,649	4,124,889
Reserves	1,077,183	1,121,002
<i>Total Members' Funds</i>	\$6,131,832	\$5,245,891

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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Notes to the Financial Statements for the Year Ended 30 June 2002

4. Statutory Disclosures

(a) Officers remuneration

The number of Officers of the Union whose remuneration falls within each successive \$10,000 bands of income

	2002	2001
	No	No
\$0 - \$9,999	1	-
\$20,000 - \$29,999	-	1
\$30,000 - \$109,999	-	-
\$110,000 - \$119,999	-	-
\$120,000 - \$129,999	1	1
\$130,000 - \$139,999	1	3
\$140,000 - \$199,999	5	3
\$200,000 - \$219,999	-	1

Aggregate income paid or payable, or otherwise made available, in respect of the financial year to all the Officers of the Union. No other benefits were paid.

Aggregate income paid or payable – All Officers	<u>\$1,026,767</u>	<u>\$1,227,627</u>
---	--------------------	--------------------

(b) Professional Services

- Legal Costs paid from:

General Funds	1,780	919
Legal and Assistance Reserve (Included in Note 6)	292,690	470,849

Services were provided by the following Solicitors: Hall Payne, Taylors, Rees R & Sydney Jones.

- Auditors Remuneration

Auditing the Financial Report	32,000	29,000
Other Services	13,715	13,066
	<u>\$45,715</u>	<u>\$42,066</u>

- Property Valuation

Building Valuation	-	\$3,509
--------------------	---	---------

Other services as disclosed have been provided for professional advice on a variety of matters.

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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Notes to the Financial Statements for the Year Ended 30 June 2002

5. <i>Property, Plant and Equipment</i>	2002 \$	2001 \$
Land-Freehold – Reallocated to QCEUE refer Note 3		
At Independent Valuation (30th June 2001)	-	465,000
	-----	-----
	-	465,000
	-----	-----
Buildings – Reallocated to QCEUE refer Note 3		
At Independent Valuation (30th June 2001)	-	1,100,000
Less: Accumulated Depreciation	-	-
	-----	-----
	-	1,100,000
	-----	-----
Leasehold Property – Reallocated to QCEUE refer Note 3		
Land At Independent Valuation (30th June 2001)	-	85,000
Buildings At Independent Valuation (30th June 2001)	-	830,000
	-----	-----
	-	915,000
Less: Accumulated Depreciation	-	-
	-----	-----
	-	915,000
	-----	-----
Motor Vehicles		
At Cost	403,706	291,755
Less: Accumulated Depreciation	103,037	41,265
	-----	-----
	300,669	250,490
	-----	-----
Plant and Equipment – Reallocated to QCEUE refer Note 3		
At Valuation	-	22,000
Less: Accumulated Depreciation	-	16,012
	-----	-----
	-	5,988
	-----	-----

Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch

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ABN 73 089 711 903

Notes to the Financial Statements for the Year Ended 30 June 2002

5. *Property, Plant and Equipment (Cont'd)*

	2002 \$	2001 \$
Plant and Equipment		
At Cost	900,031	861,608
Less: Accumulated Depreciation	666,451	611,037
	-----	-----
	233,580	250,571
	-----	-----
Totals	\$534,249	\$2,987,049
	=====	=====

Movements in Carrying Amounts between the beginning and the end of the current financial year

	<u>Motor Vehicles</u> <u>At Cost</u>	<u>Plant and Equipment</u> <u>At Cost</u>
Balance at the beginning of the year	291,755	861,608
Additions	147,089	52,789
Disposals	(35,138)	(14,366)
Carrying amount at the end of the year	403,706	900,031
 <u>Sale of Fixed Assets:</u>		
Proceeds on sale of Fixed Assets (Page 14)	\$12,482	\$14,364
	-----	-----

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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ABN 73 089 711 903

Notes to the Financial Statements for the Year Ended 30 June 2002

6. Reserves

	2002	2001
	\$	\$
Asset Revaluation Reserve	-	1,061,806
Capital Reserve	-	200,750
Mortuary Benefit Reserve	-	2,571,231
Legal and Assistance Reserve	1,077,183	1,121,002
	<u>-----</u>	<u>-----</u>
Total Reserves	\$1,077,183	\$4,954,789
	<u>=====</u>	<u>=====</u>

Movements in Reserves

Asset Revaluation Reserve Movements

This reserve records revaluation of non-current assets

Opening Balance – 01.07.01	1,061,806	191,021
Revaluation Increments arising on revaluing Land and Buildings	-	870,785
Reallocation to QCEUE – Note 3	(1,061,806)	-
	<u>-----</u>	<u>-----</u>
Balance at 30 June 2002	-	\$1,061,806
	<u>=====</u>	<u>=====</u>

Capital Reserve Movements

Opening Balance – 01.07.01	200,750	200,750
Reallocation to QCEUE – Note 3	(200,750)	-
	<u>-----</u>	<u>-----</u>
Balance at 30 June 2002	-	\$200,750
	<u>=====</u>	<u>=====</u>

Mortuary Benefit Reserve Movements

Opening Balance – 01.07.01	2,571,231	2,571,231
Reallocation to QCEUE – Note 3	(2,571,231)	-
	<u>-----</u>	<u>-----</u>
Balance at 30 June 2002	-	\$2,571,231
	<u>=====</u>	<u>=====</u>

Legal and Assistance Reserve Movements

This reserve records payments of all weekly support and legal and assistance related costs including legal costs to members of this union that have been unfairly dismissed from their workplace. This payment is for the duration till the finalisation of the cases.

Opening Balance – 01.07.01	1,121,002	1,287,915
Amounts received / collected	473,615	1,030,683
Interest received / collected	56,596	78,771
Net expenses for legal and assistance related activities	(574,030)	(1,276,367)
	<u>-----</u>	<u>-----</u>
Balance at 30 June 2002	\$1,077,183	\$1,121,002
	<u>=====</u>	<u>=====</u>

There were no other movements through the reserves during the year.

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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ABN 73 089 711 903

Notes to the Financial Statements for the Year Ended 30 June 2002

7. Investments

	2002 \$	2001 \$
(a) Current Investments represented by:		
Cash on Deposit - The Union Cooperative Society Ltd – at cost	208,500	-
Total Investments – Current	\$208,500	-
(b) Non Current Investments represented by:		
Shares in Unlisted Corporations – at cost	2	2
Shares in Listed Corporations – at cost	-	47,730
Shares in Associated Corporations – at cost	2,000	2,000
Debentures – at cost	73,000	235,000
Dividends Re-Invested in Associated Corporations – at cost	255,554	255,554
QCU Mackay Property Unit Trust – at cost	75,000	-
Total Investments – Non Current	\$405,556	\$540,286

Investments in Associated Corporations:

Associate: Queensland Coal Employment Trust (QMES)

Principal Activity: Business Service Sector providing skilled labour to the coal mining industry.

Ownership interest 50%, (30.06.01 - 50%)

Balance date: 30 June 2002

	2002 \$	2001 \$
Equity accounted investment in associated company		
Equity accounted amount of investment at the beginning of the financial year	2,000	2,000
Share of operating profit before income tax	392,454	366,246
Share of income tax	-	-
Share of extraordinary items	-	-
Share of dividend	(392,454)	(366,246)
Acquisition of additional interest in associates	-	-
Disposal of interests in associates	-	-
Equity accounted amount of investment at the end of the financial year	\$2,000	\$2,000

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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ABN 73 089 711 903

Notes to the Financial Statements for the Year Ended 30 June 2002

7. Investments (Cont'd)

	2002 \$	2001 \$
Summarised financial position of associated company - QMES		
Current Assets		
Cash	133,696	527,937
Receivables	2,735,833	2,586,872
Other	4,084	49,445
Non Current Assets		
Property, Plant and Equipment	179,536	108,620
Current Liabilities		
Accounts Payable	(993,972)	(772,234)
Borrowings	(2,045,865)	(2,487,212)
Non Current Liabilities		
Provisions	(11,312)	(11,428)
Net Assets	\$2,000	\$2,000
QMES Operating profit after tax - Total	\$784,908	\$732,492
QMES Operating profit after tax – CFMEU 50% Share	\$392,454	\$366,246
Equity accounted investment in associated company		
Share of reserves attributable to associates	\$Nil	\$Nil
Share of contingent liabilities of Associates	\$Nil	\$Nil
Share of capital commitments of Associates	\$Nil	\$Nil

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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ABN 73 089 711 903

Notes to the Financial Statements for the Year Ended 30 June 2002

8. Receivables

	2002 \$	2001 \$
(a) Current Receivables represented by:		
Dues Receivable	481,255	446,858
Loans - Members (unsecured) Note 20b	48,022	47,143
Receivables-QMES	745,899	853,445
Other Receivables	132,229	226,923
Legal Outlays Receivable	-	11,078
	\$1,407,405	\$1,585,447
 (b) Non-Current Receivables represented by:		
Loans - Officers (secured)	138,000	138,000
	\$138,000	\$138,000

Loans to Officers is to AW Vickers and is in accordance with the current executive salary packaging.

9. Accounts Payable

	2002 \$	2001 \$
(a) Current Accounts Payable represented by:		
Dues to National Office	290,383	195,010
Other Trade Payables	546,992	1,009,322
Payables to QCEUE	1,366,203	-
	\$2,203,578	\$1,204,332

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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ABN 73 089 711 903

Notes to the Financial Statements for the Year Ended 30 June 2002

10. (a) Provision for Employee Entitlements

	Provision Movements Increase/ (Decrease)	2002 \$	2001 \$
Current			
Annual Leave	81,892	277,227	195,335
Sick Leave	19,501	130,399	110,898
		<u><u>\$407,626</u></u>	<u><u>\$306,233</u></u>
Non-Current			
Long Service Leave	22,902	85,365	62,463
		<u><u>\$85,365</u></u>	<u><u>\$62,463</u></u>

(b) Payments for Employee Entitlements

Payments for Employee Entitlements included in Wages are as follows:

Annual Leave + Loading	175,860	109,020
Sick Leave	97,387	70,936
Long Service Leave	-	-
Number of employees at end of financial year	18	17

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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Notes to the Financial Statements for the Year Ended 30 June 2002

11. Contingent Liabilities

Mortuary Benefits

The maximum exposure of this Union for Mortuary Benefit Liability is unknown. It is estimated that the potential exposure of the Union, based on current membership, on a non-discounted cash flow basis would approximate \$7.2 million. Any amount paid is at the discretion of the District Executive as per Rule 16. A reserve of \$2,571,231 exists in the QCEUE Accounts in respect of this benefit.

Business Cards

The maximum exposure of this Union for the usage of Commonwealth Bank Business Cards currently held by various Lodge Officials is \$300,000. This is a secured guarantee over the liquid assets of the Union.

	2002 \$	2001 \$
12. Leasing Commitments	\$14,661	\$53,933
	=====	=====

Non-Cancellable Operating Lease Commitments contracted for but not capitalised in the Financial Statements and payable as follows:

Not later than one year	6,283	39,272
Later than one year but not later than two years	8,378	6,283
Later than two years but not later than five years	-	8,378
	-----	-----
	\$14,661	\$53,933
	=====	=====

13. Capital Commitments	\$111,411	Nil
	=====	=====

14. Subsequent Events	Nil	Nil
	=====	=====

15. Segment Reporting

The Union operates in the Mining & Energy Sector in Queensland only.
The registered office of the union is:
61 Bowen Street, Spring Hill, Qld 4000

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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Notes to the Financial Statements for the Year Ended 30 June 2002

16. Executive Officers of the Union

The following were the Executives of the CFMEU, Mining & Energy Division (Queensland District) during the year:

Current Executives:

AW Vickers
GJ Betts
RV Barker
JB Lambley
SA Pierce
SA Vacanneo
GA Dalliston
SA Smyth

All Executives are members of the Union and pay dues on the same basis as other members.

17. Related Party Disclosures

Executive remuneration

Details of executive remuneration have been disclosed in note 4 to the Financial Statements.

Executive Loans

The total loans outstanding to the executives has been disclosed in note 8 to the Financial Statements.

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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ABN 73 089 711 903

Notes to the Financial Statements for the Year Ended 30 June 2002

18. Financial Instruments

(a) Significant Accounting Policies

Details of significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which revenues and expenses are recognised, in respect of each class of financial assets, financial liability are disclosed in Note 1 to the Financial Statements.

(b) Interest Rate Risk

The organisation's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities are as follows:

	Weighted Average Effective Interest Rate		Floating Interest Rate Variable		Non Interest Bearing	
	2002 %	2001 %	2002 \$	2001 \$	2002 \$	2001 \$
Financial Assets						
Cash at Bank	3.2	3.2	188,272	316,283	-	-
Interest						
Bearing Deposits	4.6	4.9	5,945,482	5,085,641	-	-
Investments	0.0	0.0	208,500	-	-	235,000
Trade Receivables	0.0	0.0	-	-	481,255	446,858
Receivables-QMES	0.0	0.0	-	-	745,899	853,445
Officers' Loans	0.0	0.0	-	-	138,000	138,000
Total Financial Assets			\$6,342,254	\$5,401,924	\$1,365,154	\$1,673,303
Financial Liabilities						
Trade Payables	0.0	0.0	-	-	837,375	1,204,332
Payable-QCEUE	0.0	0.0	-	-	1,366,203	-
Employee Entitlements	0.0	0.0	-	-	492,991	368,696
Total Financial Liabilities			-	-	\$2,696,569	\$1,573,028

Fixed Interest within one year and Rates Maturing 1 to 5 years - Nil

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Notes to the Financial Statements for the Year Ended 30 June 2002

18. Financial Instruments (cont'd)

(c) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security at balance date to recognised financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the balance sheet and notes to the financial statements.

The organisation does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the organisation.

(d) Net Fair Values

The net fair value approximates their carrying value. No financial assets or liabilities are readily traded on organised markets in standardised form other than listed investments. Financial assets where the carrying amount exceeds net fair values have not been written down as the organisation intends to hold these to maturity.

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the balance sheet and in the notes to the financial statements.

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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Notes to the Financial Statements for the Year Ended 30 June 2002

19. Notes to the Statement of Cash Flows

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks. Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to items in the balance sheet as follows:

	2002	2001
	\$	\$
Cash on Hand	937	648
Cash at Bank	6,133,754	5,401,276
	\$6,134,691	\$5,401,924
	\$6,134,691	\$5,401,924

(b) Reconciliation of Cash Flows from Operations with Operating Surplus

Profit from Ordinary Activities	929,760	473,703
<i>Adjustments for Non Cash Flow Items:</i>		
<i>Add:</i>		
Depreciation	168,029	124,969
Loss on Sale of Fixed Assets	37,020	6,259
Reallocation to QCEUE – Note 3	2,437,049	-
<i>Deduct:</i>		
Profit on Sale of Fixed Assets	-	(269)
Movements in Share Valuation	-	61,127
<i>(Increase) / Decrease in Assets:</i>		
Receivables	178,921	181,878
Non Current Receivable	-	(20,000)
Movements in Asset Valuation	-	(870,785)
<i>Increase / (Decrease) in Liabilities:</i>		
Accounts Payable	999,246	507,589
Provisions	124,295	(35,594)
<i>Increase / (Decrease) in Reserves:</i>		
Reserves-Reallocation to QCEUE	(3,877,606)	703,872
	\$996,714	\$1,132,749
	\$996,714	\$1,132,749

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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Notes to the Financial Report for the Financial Year Ended 30 June 2002

Note 20 – Other Financial Information

(a) Donations per Page 8 represented by: 30,060.2
\$

Payments in excess of \$1,000:

Donations from General Funds to the following:

AMIEU-CMG Lakes Creek Relief Fund	155,670
Australian Labour Party	21,300
Blackwater Fire and Rescue Services	3,700
Blackwater Hospital	1,500
Blackwater Mines Rescue Team	5,000
Capricorn Helicopter Rescue	13,487
Central Colliery Social Club	2,038
Channel 10 Special Children's X Mas	1,600
Collinsville Motor Sporting	2,000
Collinsville Junior Rugby League	1,350
Collinsville District Development Bureau	1,200
Collinsville Connect Tely Centre	2,500
Crinum Women's Auxilliary	18,114
Collinsville Memerial Garden	6,028
Golden Valley Lions	1,050
Labour Day Run	24,000
Middlemount Kindacare	1,200
Mackay Northern Beach Bowls Club	1,000
Moranbah 96.9 Rock FM	8,700
Moranbah Rodeo Association	1,300
Moura Blue Care	13,952
Peak Downs Pirates Junior Rugby League	2,850
Picket Line Costs	9,196
Qld Junior Rugby League	5,000
Qld Council of Unions	1,000
QASA-School Diaries	3,900
Tieri Junior Golf	1,000
Tieri Lions Club	2,000
Tieri ASC	1,000
Tieri Rugby League	1,000
Tieri Junior Cricket Club	1,000
Townsville Mining Skills Expo	2,273
Retired Mineworkers Central Highlands Lodge	3,800
Tieri Ambulance	1,000

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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Notes to the Financial Report for the Financial Year Ended 30 June 2002

Donations per Page 8 represented by (Cont'd): **30.06.02**
\$

Sponsorship, Retirement and Other Financial Assistance to the following:

Barnes W	2,940
Burley R	4,000
Glass K	10,725
Hobson L	1,100
Hunter S	2,600
Hutchinson S	2,770
Lawrence T	1,000
Meechan E	1,600
Parson J	1,200
Parson M	1,339
Pidgeon J	5,000
Robert S	5,000
Single K&B	1,000
Smith K	1,000
Stewart G	3,480
Want L	2,315

Funeral Payment Donations to the following:

Grant GR	3,243
Moore JM	5,165
Spark W	2,000
Wust L	3,297

Mortuary Benefit Donations to the following:

Ailsa JS	1,250
Banks BJ	1,250
Barker J	1,250
Battaglione F	1,250
Bond I	1,250
Bowler KS	1,250
Brown PE	1,250
Butterfieli GJ	1,250
Buttler A	1,250
Butler EA	1,250
Caddell BE	1,250
Clive SK	1,250
Daniels EM	1,250
Dawn M	1,250
Dianne KD	1,250
Dickfos R	2,500
Earl J	1,250
Fechner DJ	1,250
Fisher BJ	1,250
Foley CP	1,250
Forbes AT	1,250
Freeman IM	1,250
Freeman P	1,250

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
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Notes to the Financial Report for the Financial Year Ended 30 June 2002

Donations per Page 8 represented by (Cont'd): **30.06.02**
\$

Payments in excess of \$1,000:

Mortuary Benefit Donations to the following:

Gall L	1,250
Gannon KJ	1,250
Joyce D	1,250
Keyte FA	1,250
Kniedle C	1,250
Kummerfeld AE	1,250
List F	1,250
Marina JD	4,110
McKean M	1,250
Michael P	1,250
Moody R	1,250
Ninness A	1,250
Pattel J	1,250
Pidgeon JA	1,250
Quinn A	1,250
Rand V	1,250
Richards AL	1,250
Rush JD	1,250
Silk NJ	1,250
Sleaford GA	1,250
Stephan EM	1,250
Stevenson DK	1,250
Turner R	1,250
Vaughan A	2,500
Wanka C	1,250
Walsh B	1,250
Wust JD	1,250
Others (Individual Payments less than \$1000)	22,487

(Others Mainly represented by Donations to Local Schools,
Community, Charities, Ambulance, etc across Queensland)

Total Donations per Page 8 **\$ 472,828**

**Construction, Forestry, Mining & Energy Union
Mining & Energy Division
Queensland District Branch**

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ABN 73 089 711 903

Notes to the Financial Report for the Financial Year Ended 30 June 2002

(b)Loans-Members represented by: 30.06.02
\$

Payments in excess of \$1,000:

Loans to the following Members are all for Financial Hardship:

Cominsky T	1,000
Oliver L	2,000
Blanche	7,448
Ewlyn R	2,500
Goodwin R	1,270
Gaffney J	2,000
Leoan B	5,000
Robertson RW	10,000
Havili S	1,350
Martell T	2,000
Withers P	1,100
Others (Individual Payments less than \$1000)	3,604
Other Loans:	
Moranbah Golf Club	8,750

Total Loans-Members per Note 8 \$ 48,022



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr. Greg Betts
District Secretary
Construction, Forestry, Mining and Energy Union-Mining and Energy Division
Queensland District Branch
PO Box 508 SPRING HILL QLD 4004

Dear Mr. Betts

**Re Financial Return for Construction, Forestry, Mining and Energy Union-Mining
and Energy Division Queensland District Branch for year ended 30 June 2002
(FR 2002/631)**

Receipt is acknowledged of the above-mentioned financial return lodged in the Registry on 23 December 2002.

The following matters require further information to be lodged before the financial documents can be filed:

The date the financial accounts are provided to the membership.

The date of the second meeting

In order to comply with the requirements of section 279(6) of the Act it is necessary for members of an organisation to be supplied with a copy of the accounts, statements and audit reports at least eight days before they are presented to the Committee of Management or General Meeting for final approval (the second meeting). This sequence usually occurs prior to lodgement with the Industrial Registrar. You may find the completion of the Secretary's Certificate is of assistance. I have attached a copy for your convenience.

I look forward to receiving further documentation and clarification of the issues raised at your earliest convenience. Please do not hesitate to contact me on (02) 8374 6516 should you wish to discuss any of these matters.

Yours sincerely,

Caroline Pryor
NSW Statutory Services Branch

21 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. Greg Betts
District Secretary
Construction, Forestry, Mining and Energy Union-Mining and Energy Division
Queensland District Branch
PO Box 508 SPRING HILL QLD 4004

Dear Mr. Betts

**Re Financial Return for Construction, Forestry, Mining and Energy Union-Mining
and Energy Division Queensland District Branch for year ended 30 June 2002
(FR 2002/631)**

I refer to the financial statements dated 19 December 2002 which included details of Loans, Grants and Donations at Note 20 made by the organisation during the year ended 30 June 2002, and lodged in the Registry on 23 December 2002.

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

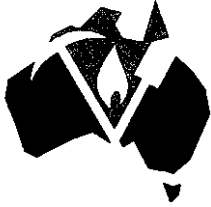
Please do not hesitate to contact me on (02) 8374 6516 should you wish to discuss any of these matters.

Yours sincerely,

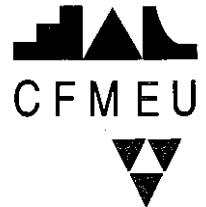
Caroline Pryor
NSW Statutory Services Branch

21 January 2003

FR 2002/631



**Construction, Forestry, Mining
& Energy Union**
Mining & Energy Division
Queensland District Branch



Phone: (07) 3839 8588
Fax: (07) 3839 8404

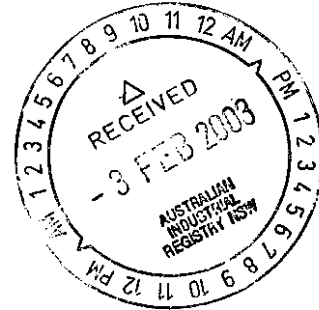
Level 2
61 Bowen Street,
SPRING HILL 4000

P.O. Box 508
SPRING HILL
QLD 4004

29th January, 2003

Ref: GB/JB

The Registrar
Australian Industrial Relations Commission
Level 8 Terrace Towers
80 William Street
EAST SYDNEY NSW 2001



Attention: Caroline Pryor

Dear Sir/Madam,

Re: **CFMEU Mining & Energy Division Queensland Branch
Financial Accounts**

Please be advised that in line with my recent correspondence I have now enclosed a copy of the Secretaries Certificate.

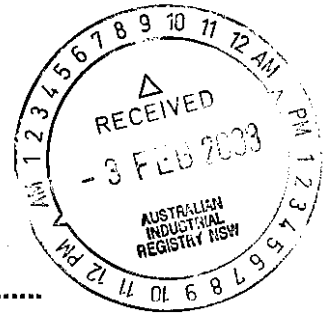
You will note that the date they have been provided to the membership is note eight days prior to the second meeting of the Board of Management. The reason for this is the Unions Auditors were late in signing their Certificate and given the Xmas break they were forwarded to them on the 13th January.

Trusting this is sufficient information to allow the Accounts to be filed. If you require further information please ring me on 07 3839 8588.

Yours faithfully,

GREG BETTS
District Secretary

SECRETARY'S CERTIFICATE



I, Gregory James name Betts

certify that the enclosed copies of the Auditor's Report, accounts and statements of the

CFMEU (organisation) Mining & Energy.

for the year ended * 30/6/02.

are copies of the documents that were supplied to members on *13/1/03.

and were subsequently presented to the general meeting of members/meeting of committee of management* held on *3/12/02.

(Signature) G. Betts

(Name) GREG. BETTS

(Position) DISTRICT SECRETARY

Date 28/1/03.

* Fill in the dates and cross out whichever meeting does not apply



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr. Greg Betts
District Secretary
Construction, Forestry, Mining and Energy Union-Mining and Energy Division
Queensland District Branch
PO Box 508
SPRING HILL QLD 4004

Dear Mr. Betts

**Re Financial Return for Construction, Forestry, Mining and Energy Union-Mining
and Energy Division Queensland District Branch for year ended 30 June 2002
(FR 2002/631)**

Receipt is acknowledged of the Secretary's Certificate lodged in the Registry on 3 January 2003. You have provided the date the financial accounts were provided to the membership - 13 January 2003.

Further information is required to be lodged before the financial documents can be filed:

It is required that you hold a second meeting where the financial statements are presented to the Committee of Management or General Meeting of members for final approval. This meeting can be held any time after the 21 January 2003 or raised at the next scheduled meeting of this type. In order to comply with the requirements of section 279(6) of the Act it is necessary for members of an organisation to be supplied with a copy of the accounts, statements and audit reports at least seven days prior to this second meeting. This enables members' sufficient time to evaluate these statements and raise any concerns at the subsequent meeting.

It would appear that this has not eventuated as you have indicated in the Secretary's Certificate that the second meeting is the same date as the first meeting - 3 December 2002 when the Committee of management certificate and the Accounting Officers Certificate were dated.

Please do not hesitate to contact me on (02) 8374 6516 should you wish to discuss any of these matters.

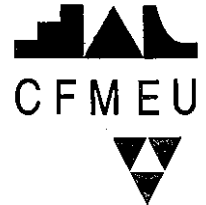
Yours sincerely,

Caroline Pryor
NSW Statutory Services Branch

03 February 2003



**Construction, Forestry, Mining
& Energy Union**
Mining & Energy Division
Queensland District Branch



Phone: (07) 3839 8588
Fax: (07) 3839 8404

Level 2
61 Bowen Street,
SPRING HILL 4000

P.O. Box 508
SPRING HILL
QLD 4004

4th March, 2003

Ref: GB/JB

Australian Industrial Relations Registry
Level 8 Terrace Towers
80 Williams Street
EAST SYDNEY NSW. 2011

Attention: Caroline Pryor

Dear Sir/Madam,

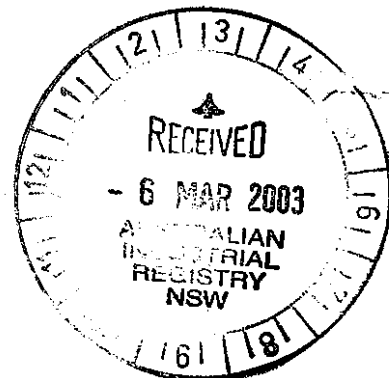
Re: (FR 2002/631)

Please be advised that on Friday 28th February the Board of Management of the CFMEU (Mining and Energy) Division Queensland District approved the Unions financial accounts.

In accordance with Section 279(6) of the Workplace Relations Act the District's Accounts can now be filed. If you require further information please contact me on (07) 3839 8588.

Yours sincerely,


GREG BETTS
District Secretary





AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr. Greg Betts
District Secretary
Construction, Forestry, Mining and Energy Union-Mining and Energy Division
Queensland District Branch
PO Box 508
SPRING HILL QLD 4004

Dear Mr. Betts

**Re Financial Return for Construction, Forestry, Mining and Energy Union-Mining
and Energy Division Queensland District Branch for year ended 30 June 2002
(FR 2002/631)**

Receipt is acknowledged of your letter of 4 March 2003, received in the Registry on 6 March 2003.

Thank you for the advice of the date of the second meeting where the financial statements were approved.

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

Yours sincerely,

Caroline Pryor
NSW Statutory Services Branch

06 March 2003