



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/820-[105N-QLD]

Mr Wallace Trohear  
Divisional Branch Secretary  
Queensland Construction Workers Divisional Branch  
Construction and General Division  
Construction, Forestry, Mining and Energy Union  
366 Upper Roma Street  
BRISBANE QLD 4000

Dear Mr Trohear

**Re: CFMEU - Construction and General Division, Queensland Construction Workers  
Divisional 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, 2002.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year 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 obligations arising under Part IX, Division 11 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  
10 February 2003



## AUSTRALIAN INDUSTRIAL REGISTRY

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

Our ref: FR2002/820

Mr Wallace Trohear  
Divisional Branch Secretary  
Construction & General Division  
Queensland Divisional Branch  
CFMEU  
366 Upper Roma Street  
BRISBANE QLD 4000

Dear Mr Trohear

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

There is no record of lodgement 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 2002.

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, lodgement of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice *by Monday 17 November 2003* 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. lodgement 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 would like to discuss this letter please contact me on (02) 8374 6618, or by email to [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au).

Yours sincerely

Belinda Penna  
for Deputy Industrial Registrar

31 October 2003



Level 2, 15 Wentworth Ave  
SYDNEY NSW 2000  
PO Box Q235, QVB PO  
SYDNEY NSW 1230  
Telephone: (02) 9267 7644  
Facsimile: (02) 9267 8863  
ABN: 46 243 168 565

**Construction Forestry Mining & Energy Union**

**Construction & General Division**

**Federal Office**

TR/nd.returns

7<sup>th</sup> November, 2003



Industrial Registrar  
Australian Industrial Registry  
Level 8  
80 William Street  
SYDNEY NSW 2011

Dear Sir/Madam,

**Re: Financial Returns**

Please find enclosed herewith the financial returns of the Construction Forestry Mining and Energy Union, Construction & General Division, Queensland Construction Workers Divisional Branch, for the year ending 31st December, 2002.

Please confirm receipt at your earliest convenience.

Yours faithfully,

TOM ROBERTS  
National Legal Officer

Encl.



**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
CONSTRUCTION AND GENERAL DIVISION  
QUEENSLAND CONSTRUCTION WORKERS DIVISIONAL BRANCH**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2002**

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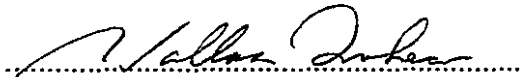
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**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
CONSTRUCTION AND GENERAL DIVISION  
QUEENSLAND CONSTRUCTION WORKERS DIVISIONAL BRANCH**

**CERTIFICATE BY STATE SECRETARY**

**for the year ended 31 December 2002**

In pursuance of the provisions of Section 280 (1) (b) of the Workplace Relations Act 1996, I, William Wallace Trohear, certify that the copies of the financial statements, certificates and independent audit report of the Construction, Forestry, Mining and Energy Union, Construction and General Division, Queensland Construction Workers Divisional Branch for the year ended 31 December 2002 were presented to the Committee of Management of the Union on ..... *27th July*....., 2003 and was published to the membership on .. *1st April*....., 2003.



*W.W. Trohear*

Divisional Branch Secretary

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
CONSTRUCTION AND GENERAL DIVISION  
QUEENSLAND CONSTRUCTION WORKERS DIVISIONAL BRANCH**

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**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
CONSTRUCTION AND GENERAL DIVISION  
QUEENSLAND CONSTRUCTION WORKERS DIVISIONAL BRANCH**

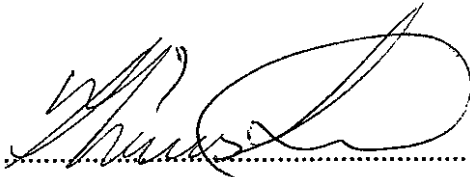
**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

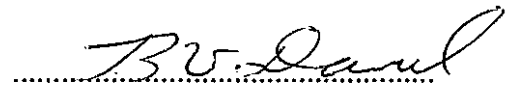
**for the year ended 31 December 2002**

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

- (i) in the opinion of the Committee of Management, the attached financial statements show a true and fair view of the financial affairs of the Union as at 31 December 2002;
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2002, in accordance with the rules of the union;
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the Divisional Branch or other documents (not being documents containing information made available to a member of the Divisional Branch under Section 274 of the Workplace Relations Act 1996) or copies of those records or documents, or copies of the rules of the Divisional Branch, have not been furnished, or made available, to members in accordance with the requirement of the Workplace Relations Act 1996, the Regulations thereto or the Rules of the Divisional Branch;
- (iv) the Union has complied with Sections 279 (1) and 279 (6) of the Act in relation to the financial accounts in respect to the preceding financial year and the independent audit report thereon.

BRISBANE: Dated this. . . . . 27<sup>TH</sup> . . . . . day of . . . . . FEB . . . . . 2003.

  
.....  
**T. Smith**

  
.....  
**B. Daniel**

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**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
CONSTRUCTION AND GENERAL DIVISION  
QUEENSLAND CONSTRUCTION WORKERS DIVISIONAL BRANCH**


**ACCOUNTING OFFICER'S CERTIFICATE**

**for the year ended 31 December 2002**

I, William Wallace Trohear, being the Officer responsible for keeping the accounting records of the Construction, Forestry, Mining and Energy Union, Construction and General Division, Queensland Construction Workers Divisional Branch hereby certify that at 31 December 2002, the combined number of members of the Divisional Branch was 11,649 (8,153 financial and 3,496 unfinancial) and that in my opinion:

- (a) the financial statements as set out on pages 2 to 14 show a true and fair view of the financial affairs of the Divisional Branch as at 31 December 2002 ;
- (b) a record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited in accordance with the Rules of the Divisional Branch;
- (c) before the expenditure was incurred by the Divisional Branch, approval for the incurring of the expenditure was obtained in accordance with the Rules of the Divisional Branch;
- (d) with regard to funds of the Divisional Branch raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the Rules, no payments were made out of any such funds for purposes other than those for which the fund was operated;
- (e) no loans or other financial benefits, other than remuneration in respect to their full-time employment with the Divisional Branch, were made to any person holding office in the Divisional Branch;
- (f) the register of members of the Divisional Branch was maintained in accordance with the Workplace Relations Act 1996.

BRISBANE: Dated this. . . . . 27<sup>th</sup> . . . . . day of . . . . . February . . . . . 2003.

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**W.W. Trohear**

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**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
CONSTRUCTION AND GENERAL DIVISION  
QUEENSLAND CONSTRUCTION WORKERS DIVISIONAL BRANCH**

**INDEPENDENT AUDIT REPORT**

**for the year ended 31 December 2002**

**Scope**

I have audited the financial statements, being a special purpose financial report of the Construction, Forestry, Mining and Energy Union, Construction and General Division, Queensland Construction Workers Divisional Branch for the year ended 31 December 2002, comprising the Balance Sheet, Statement of Income and Expenditure and Notes to the Financial Statements. The Union's Committee of management is responsible for the financial statements and have determined that the accounting policies used and described in Note 1 to the financial statements are appropriate to meet the requirements of the Workplace Relations Act 1996 and the needs of the members. I have conducted an independent audit of the financial statements in order to express an opinion on them to the members. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to the needs of the members.

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

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

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

**Audit opinion**

In my opinion:

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



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**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
CONSTRUCTION AND GENERAL DIVISION  
QUEENSLAND CONSTRUCTION WORKERS DIVISIONAL BRANCH**

**INDEPENDENT AUDIT REPORT**

**for the year ended 31 December 2002**


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

- (a) the financial affairs of the Union as at 31 December 2002: and
- (b) the income and expenditure and any surplus or deficit of the Union for the year ended 31 December 2002: and

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

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

BRISBANE: Dated this... *27<sup>th</sup>* ...day of... *February* .....2003.

  
\_\_\_\_\_  
L Pratt  
Registered Company Auditor

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
CONSTRUCTION AND GENERAL DIVISION  
QUEENSLAND CONSTRUCTION WORKERS DIVISIONAL BRANCH**

**Balance Sheet as at 31 December 2002**

|                                |    | 2002      | 2001      |
|--------------------------------|----|-----------|-----------|
|                                |    | \$        | \$        |
| <b>CURRENT ASSETS</b>          |    |           |           |
| Cash                           | 3  | 449,992   | 126,054   |
| Receivables                    | 4  | 146,276   | 100,643   |
| Investments                    | 5  | 1,980,795 | 2,060,665 |
| Prepayments                    |    | 57,978    | 59,353    |
|                                |    | 2,635,041 | 2,346,715 |
| <b>NON-CURRENT ASSETS</b>      |    |           |           |
| Investments                    | 5  | 28,553    | 27,799    |
| Property, Plant & Equipment    | 6  | 1,153,150 | 1,212,663 |
|                                |    | 1,181,703 | 1,240,462 |
| <b>TOTAL ASSETS</b>            |    | 3,816,744 | 3,587,177 |
| <b>CURRENT LIABILITIES</b>     |    |           |           |
| Creditors                      | 7  | 477,263   | 472,331   |
| Provisions                     | 8  | 678,075   | 621,566   |
|                                |    | 1,155,338 | 1,093,897 |
| <b>NON-CURRENT LIABILITIES</b> |    |           |           |
| Provisions                     | 8  | 4,033     | 8,693     |
|                                |    | 4,033     | 8,693     |
| <b>TOTAL LIABILITIES</b>       |    | 1,159,371 | 1,102,590 |
| <b>NET ASSETS</b>              |    | 2,657,373 | 2,484,587 |
| <b>EQUITY</b>                  |    |           |           |
| Accumulated funds              | 9  | 2,569,230 | 2,396,444 |
| Asset revaluation reserve      | 10 | 88,143    | 88,143    |
|                                |    | 2,657,373 | 2,484,587 |
| <b>TOTAL EQUITY</b>            |    | 2,657,373 | 2,484,587 |

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

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**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION**  
**CONSTRUCTION AND GENERAL DIVISION**  
**QUEENSLAND CONSTRUCTION WORKERS DIVISIONAL BRANCH**

Notes to the financial statements for the year ended 31 December 2002

**1. STATEMENT OF ACCOUNTING POLICIES**

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

- (a) The financial report has been prepared on a modified accrual basis of accounting including the historical cost convention and the going concern assumption. In accordance with Section 272 (3) of the Workplace Relations Act 1996, membership contributions have been accounted for on a cash basis.
- (b) The requirements of Australian Accounting Standards and other professional reporting requirements (UIG Consensus Views), do not have mandatory applicability to The Construction, Forestry, Mining and Energy Union, Construction and General Division, Queensland Construction Workers Division because it is not a "reporting entity". The Committee of Management has, however, prepared the financial report in accordance with the following Australian Accounting Standards:
  - AAS 5: Materiality
  - AAS 8: Events Occurring After Balance DateNo other Australian Accounting Standards or other mandatory professional reporting requirements have been applied.
- (c) Provisions for employee benefits in the form of Long Service Leave and Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.
- (d) No provision for income tax is necessary as the Construction, Forestry, Mining and Energy Union, Construction and General Division, Queensland Construction Workers Divisional Branch, is exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.
- (e) As a sponsor of the BERT Fund the Union may receive distributions of income from the Fund. In accordance with the Sponsors Deed all distributions must be loaned back to the Fund until they are expended on welfare or related assistance as agreed upon by the Sponsors. The distributions from the Fund and welfare assistance paid from the loan account are not shown as income or expenditure of the Union as the Union has no control over the funds nor are the funds available for Union purposes.

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION**  
**CONSTRUCTION AND GENERAL DIVISION**  
**QUEENSLAND CONSTRUCTION WORKERS DIVISIONAL BRANCH**

Notes to the financial statements for the year ended 31 December 2002

**2. INFORMATION TO BE PROVIDED TO MEMBERS OF REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274 which read as follows:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

|   | 2002    | 2001    |
|---|---------|---------|
|   | \$      | \$      |
| <b>3. CASH</b>                          |         |         |
| Cash on hand                            | 4,200   | 4,200   |
| General Account                         | 38,651  | 6,265   |
| Cash at call                            | 380,313 | 77,276  |
| Wages Collected Account                 | 26,828  | 38,313  |
|   | 449,992 | 126,054 |
| <b>4. RECEIVABLES</b>                   |         |         |
| Interest receivable                     | 11,915  | 14,845  |
| FEDFA                                   | 16,850  | 16,850  |
| BCITF Workplace Skills Assessor Funding | 86,100  | 19,373  |
| BLF                                     | 7,114   | 4,817   |
| BERT Fund                               | 19,786  | 16,702  |
| Sundry                                  | 9,511   | 33,056  |
|   | 151,276 | 105,643 |
| Less: Provision for non-recovery        | (5,000) | (5,000) |
|   | 146,276 | 100,643 |

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
CONSTRUCTION AND GENERAL DIVISION  
QUEENSLAND CONSTRUCTION WORKERS DIVISIONAL BRANCH**

**Notes to the financial statements for the year ended 31 December 2002**

|  | 2002      | 2001      |
|--|-----------|-----------|
|  | \$        | \$        |
| <b>5. INVESTMENTS</b>  |           |           |
| <i>Current</i>   |           |           |
| Term deposits  | 1,980,795 | 2,060,665 |
|  | 1,980,795 | 2,060,665 |
| <i>Non-Current</i>   |           |           |
| Queensland Construction Employees Association                            | -         | 332       |
| Units in Trade Union Centre Rockhampton                                  | 23,678    | 23,678    |
| Union House Partnership  | 4,875     | 3,789     |
|  | 28,553    | 27,799    |
|  | 2,009,348 | 2,088,464 |
| <b>6. PROPERTY, PLANT &amp; EQUIPMENT</b>                                |           |           |
| One sixth share of Union House building<br>at independent valuation 1998 | 500,000   | 500,000   |
| Computer equipment - at cost   | 139,421   | 133,388   |
| Less: accumulated depreciation   | (87,578)  | (71,097)  |
|  | 51,843    | 62,291    |
| Office furniture & equipment - at cost                                   | 245,029   | 222,383   |
| Less: accumulated depreciation   | (169,528) | (154,006) |
|  | 75,501    | 68,377    |
| Motor vehicles - at cost   | 724,601   | 778,400   |
| Less: accumulated depreciation   | (198,795) | (196,405) |
|  | 525,806   | 581,995   |
|  | 1,153,150 | 1,212,663 |
| <b>7. CREDITORS</b>  |           |           |
| Trade  | 44,458    | 39,015    |
| GST  | 72,903    | 57,272    |
| Appeals  | 41,887    | 150,805   |
| Sundry Creditors   | 192,132   | 180,256   |
| Wages collected on behalf of members                                     | 27,174    | 40,001    |
| Apprenticeship Scheme Funding  | 32,022    | 4,982     |
| BCITF Workplace Skills Assessor Funding                                  | 66,687    | -         |
|  | 477,263   | 472,331   |

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION**  
**CONSTRUCTION AND GENERAL DIVISION**  
**QUEENSLAND CONSTRUCTION WORKERS DIVISIONAL BRANCH**

**Notes to the financial statements for the year ended 31 December 2002.**

|  | 2002      | 2001      |
|--|-----------|-----------|
|  | \$        | \$        |
| <b>8. PROVISIONS</b>                             |           |           |
| <i>Current</i>                                   |           |           |
| Provision for Annual Leave                       | 302,517   | 288,130   |
| Provision for Long Service Leave                 | 375,558   | 333,436   |
|  | 678,075   | 621,566   |
| <i>Non-Current</i>                               |           |           |
| Provision for Long Service Leave                 | 4,033     | 8,693     |
|  | 682,108   | 630,259   |
| <b>9. ACCUMULATED FUNDS</b>                      |           |           |
| Opening balance                                  | 2,396,444 | 2,301,360 |
| Surplus for the year                             | 172,786   | 95,084    |
|  | 2,569,230 | 2,396,444 |
| <b>10. ASSET REVALUATION RESERVE</b>             |           |           |
| Revaluation Union House - 1/6 share - additional | 88,143    | 88,143    |
|  | 88,143    | 88,143    |
| <b>11. ROYAL COMMISSION COSTS</b>                |           |           |
| Accounting services                              | 1,919     | -         |
| Legal expenses                                   | 127,355   | -         |
| Media Assistance                                 | 14,791    | -         |
| Miscellaneous costs                              | 3,076     | -         |
| Salaries & oncosts: Publication Officer          | 39,291    | -         |
| Elected officials                                | 41,348    | -         |
| Employees  | 15,643    | -         |
| Travel expenses                                  | 2,987     | -         |
|  | 246,410   | -         |

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**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION  
CONSTRUCTION AND GENERAL DIVISION  
QUEENSLAND CONSTRUCTION WORKERS DIVISIONAL BRANCH**

**Statement of Income and Expenditure for the year ended 31 December 2002**

|                                       | 2002         | 2001      |
|---------------------------------------|--------------|-----------|
|                                       | \$           | \$        |
| <b>TOTAL INCOME</b>                   | 4,255,524    | 3,851,879 |
| <b>TOTAL EXPENDITURE</b>              | 3,834,828    | 3,802,401 |
|                                       | <hr/>        | <hr/>     |
| <b>Surplus prior to Abnormal Item</b> | 420,696      | 49,478    |
| <b>Abnormal Item</b>                  |              |           |
| Bad debt                              | (1,500)      | -         |
| Change in accounting policy           | -            | 46,506    |
| Royal commission costs                | 11 (246,410) | -         |
| Wage claim loss                       | -            | (900)     |
|                                       | <hr/>        | <hr/>     |
| <b>SURPLUS FOR THE YEAR</b>           | 172,786      | 95,084    |
|                                       | <hr/>        | <hr/>     |

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

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION**  
**CONSTRUCTION & GENERAL DIVISION**  
**QUEENSLAND CONSTRUCTION WORKERS' DIVISIONAL BRANCH**  
**Statement of Income and Expenditure for the year ended 31 December 2002**

|   | 2002      | 2001      |
|---|-----------|-----------|
|   | \$        | \$        |
| <b>INCOME</b>                                     |           |           |
| <b>Members contributions received as per</b>      |           |           |
| <b>FFTS administration agreement</b>              | 87,812    | 95,036    |
| Less: GST included in dues                        | (7,873)   | (8,986)   |
| Special levies included in dues                   | (1,204)   | -         |
| Contributions refunded                            | (258)     | -         |
| Dishonoured cheques                               | (70)      | (23)      |
| Commissions                                       | -         | (3)       |
| Plus: Joining fees                                | 1,230     | 1,830     |
| Special levies net of GST                         | 1,114     | -         |
|   | 80,751    | 87,854    |
| <br><b>Members contributions received from</b>    |           |           |
| <b>or allocated to the following Sub-Branches</b> |           |           |
| Brisbane  | 1,630,789 | 1,418,298 |
| Bundaberg   | 75,072    | 65,944    |
| Cairns  | 88,006    | 107,255   |
| Gladstone   | 69,528    | 79,090    |
| Gold Coast  | 916,965   | 777,458   |
| Ipswich   | 237,651   | 226,263   |
| Mackay  | 140,270   | 123,255   |
| Maryborough                                       | 59,679    | 58,126    |
| Rockhampton                                       | 170,043   | 169,760   |
| Toowoomba   | 166,031   | 160,886   |
| Townsville  | 123,860   | 154,624   |
| Sunshine Coast                                    | 356,694   | 309,834   |
| Mt Isa  | 31,144    | 27,113    |
| Unallocated                                       | 119,857   | 75,262    |
|   | 4,185,589 | 3,753,168 |
| Less: GST included in dues                        | (368,129) | (320,941) |
| Special levies included in dues                   | (125,624) | -         |
| Contributions refunded                            | (11,739)  | (5,746)   |
| Dishonoured cheques                               | (10,663)  | (6,566)   |
| Commissions                                       | (29,692)  | (24,310)  |
| Plus: Special levies net of GST                   | 114,300   | -         |
|   | 3,754,042 | 3,395,605 |
| <b>Total members contributions</b>                | 3,834,793 | 3,483,459 |
| <b>Other Income</b>                               |           |           |
| Interest received                                 | 114,657   | 110,211   |
| Tool scheme collections                           | 27,245    | 26,192    |
| Profit from Union House Partnership               | 1,086     | 995       |
| Sundry income and reimbursement                   | 277,743   | 231,022   |
| <b>TOTAL INCOME</b>                               | 4,255,524 | 3,851,879 |



**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION**  
**CONSTRUCTION AND GENERAL DIVISION**  
**QUEENSLAND CONSTRUCTION WORKERS DIVISIONAL BRANCH**  
**Income and Expenditure Statement for the year ended 31 December 2002**

|  | 2002             | 2001             |
|--|------------------|------------------|
|  | \$               | \$               |
| <b>EXPENDITURE</b>                             |                  |                  |
| Administration expenditure                     | 29,179           | 27,129           |
| Advertising & marketing                        | 19,678           | 6,067            |
| Affiliation fees Federal                       | 349,381          | 317,899          |
| FFTS   | 15,475           | 11,924           |
| Other  | 103,773          | 99,640           |
| Aged auxiliary                                 | 15,465           | 15,704           |
| Amalgamation expenses                          | -                | 1,911            |
| Audit fees                                     | 8,000            | 16,686           |
| BERT contributions                             | 69,400           | 64,230           |
| CIPQ Insurance                                 | 15,610           | 13,200           |
| Computer expenses                              | 13,713           | 12,546           |
| Communications                                 | 75,500           | 77,842           |
| Conference expenses                            | 10,531           | 22,753           |
| Convention expenses                            | 57,519           | -                |
| Delegates fees and lost time                   | 262              | 1,324            |
| Depreciation Motor vehicles                    | 147,210          | 156,923          |
| Furniture, equipment and computers             | 31,827           | 30,453           |
| Donations                                      | 9,540            | 8,310            |
| Donations for political objects                | 100              | 21,980           |
| Employee Entitlement Annual leave              | 24,624           | 27,739           |
| Long service leave                             | 43,594           | 34,100           |
| Fringe benefits tax                            | 37,815           | 35,051           |
| International delegates                        | -                | 22,891           |
| Journal expenses                               | 56,319           | 48,131           |
| Labor day expenses                             | 6,570            | 4,323            |
| Legal fees                                     | 85,566           | 19,635           |
| Loss on disposal of assets                     | 18,916           | 18,803           |
| Miscellaneous expenses                         | 1,394            | 1,695            |
| Motor vehicle expenses                         | 165,548          | 169,215          |
| Organising expenses                            | 118,798          | 166,991          |
| Payroll tax                                    | 85,988           | 90,506           |
| Postage  | 39,131           | 28,882           |
| Printing and stationery                        | 52,734           | 51,267           |
| Rent and cleaning                              | 23,443           | 24,269           |
| Salaries: Elected Officials                    | 1,263,005        | 1,302,466        |
| Accounting service                             | 81,384           | 83,121           |
| Employees                                      | 321,883          | 291,421          |
| Cost of time spent on Royal Commission matters | (56,991)         | -                |
| SMC & state executive expenses                 | 38,926           | 59,757           |
| Sub-branch expenses                            | 9,337            | 9,555            |
| Subscriptions                                  | 5,712            | 1,980            |
| Superannuation                                 | 415,263          | 382,892          |
| Tool claims paid                               | 5,183            | 2,487            |
| Training                                       | 5,219            | 4,168            |
| Workcover insurance                            | 13,304           | 14,535           |
| <b>TOTAL EXPENDITURE</b>                       | <b>3,834,828</b> | <b>3,802,401</b> |



**AUSTRALIAN INDUSTRIAL REGISTRY**

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Fax: (02) 9380 6990

Mr Tom Roberts  
National Legal Officer, Construction and General Division, Construction, Forestry, Mining and  
Energy Union  
PO Box Q235 QVB Post Office  
SYDNEY NSW 1230

Dear Mr Roberts

**CFMEU - Construction and General Division, Queensland Construction Workers Divisional  
Branch, Financial Statements for y/e 31 December 2002 (FR2002/820)**

I refer to your letter of 7 November 2003 enclosing the financial statements of the Divisional  
Branch.

The documents have now been filed.

Yours sincerely,

Peter McKerrow  
Asst. Manager, NSW Registry

26 November 2003