



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/702-[105N-SA1]

Mr Martin O'Malley  
SA Divisional Branch Secretary  
CFMEU - Construction and General Division  
1st Floor, Trades Hall  
11-16 South Terrace  
ADELAIDE SA 5000

Dear Mr O'Malley

**Re: Construction, Forestry, Mining and Energy Union-Construction & General Division,  
SA 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, 2003.

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

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

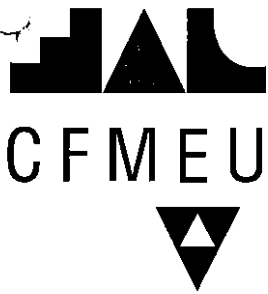
Please note that a branch of an organisation may be exempted from the accounting, auditing and reporting obligations in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act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

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

Yours sincerely

Belinda Penna

E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)  
12 January 2004



CFMEU

TR/nd.returns

CONSTRUCTION

FORESTRY

MINING

ENERGY

UNION

29<sup>th</sup> July, 2004

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, South Australian Branch, for the year ending 31st December, 2003.

Please confirm receipt at your earliest convenience.

Yours faithfully,

TOM ROBERTS  
National Legal Officer

Encl.



CONSTRUCTION &  
GENERAL DIVISION  
ABN 46 243 168 565

JOHN SUTTON  
National Secretary

FEDERAL OFFICE  
LEVEL 2  
15 WENTWORTH AVENUE  
SYDNEY NSW 2000

PO BOX Q235  
QUEEN VICTORIA BLDG  
POST OFFICE  
SYDNEY NSW 1230

PH: (02) 9267 7644  
FAX: (02) 9267 8863  
WEB:


[www.cfmeu.asn.au/construction](http://www.cfmeu.asn.au/construction)

**CONSTRUCTION FORESTRY MINING & ENERGY UNION**  
**(Construction & General Division, South Australian Divisional Branch)**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2003**

**SECRETARY'S CERTIFICATE**

Pursuant to Section 280(1) of the Workplace Relations Act 1996,

I, Martin O'Malley certify that the auditor's report, accounts and statements of the abovementioned Divisional Branch for the year ending 31<sup>st</sup> December 2003, annexed hereto, are copies of the documents presented to the meeting of the Divisional Branch Management Committee on 12<sup>th</sup> May 2004.



---

Divisional Branch Secretary  
CFMEU  
Construction & General Division  
South Australian Divisional Branch

29/6/04

---

Date

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST DECEMBER, 2003

### CONTENTS

	Page No.
Summary of the Financial Statements	1-3
Committee of Management's Certificate	4
Accounting Officer's Certificate	5
Auditor's Report	6-7
Statement of Financial Position	8
Statement of Accumulated Funds	9
Statement of Financial Performance	10-11
Notes to the Accounts	12-15

Prepared by:

**Major, May & Associates**  
**Chartered Accountants**

ref:word\cfmeu\sabran03.doc

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

### SUMMARY OF THE FINANCIAL STATEMENTS For the year ended 31st December, 2003

The Financial Statements of the Branch have been audited in accordance with the provisions of the Workplace Relations Act, 1996, as amended (the Act), and the following Summary is provided for Members in accordance with Section 279 (2) of the Act.

A copy of the audited Accounts will be supplied free of charge to Members who request a copy, and the Union's responsibility in this regard is set out below.

#### INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Act, 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 Sub-Section (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 Sub-Section (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.”

An Organisation shall not contravene Section 274 (1), (2) & (3). Penalty \$1,000.

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

The Auditor's Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming as referred to in the Act.

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

### ABRIDGED STATEMENT OF FINANCIAL PERFORMANCE For the year ended 31st December, 2003

	2003 \$	2002 \$
<b>INCOME</b>		
Member Contributions	880,892	783,809
Administration and Consulting Fees	4,162	2,727
Interest Received	10,078	6,841
BIRST Payments Received	73,432	-
Other Income	7,950	2,977
	<u>\$ 976,514</u>	<u>\$ 796,354</u>
<b>TOTAL INCOME</b>		
<b>LESS EXPENSES</b>		
Service Fees & Consulting Charges	262,962	310,563
Salaries & Wages	260,632	184,792
Sustentation & Capitation Fees	87,889	129,055
Other Expenses	325,207	276,894
	<u>936,690</u>	<u>\$ 901,304</u>
<b>TOTAL EXPENSES</b>		
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<u>\$ 39,824</u>	<u>\$ (104,950)</u>

### ABRIDGED STATEMENT OF FINANCIAL POSITION As at 31st December 2003

	31/12/03 \$	31/12/02 \$
<b>ACCUMULATED FUNDS</b>	<u>\$ 334,390</u>	<u>\$ 291,695</u>
Represented by:-		
Cash at Bank & Bank Bills	311,579	231,932
Receivables	7,091	9,610
Fixed Assets at Written Down Value	139,306	149,103
Loan Accounts	19,879	14,386
	<u>\$ 477,855</u>	<u>\$ 405,031</u>
<b>TOTAL ASSETS</b>		
Sundry Creditors & Accruals	94,035	63,947
Leave Provisions	49,430	49,389
	<u>\$ 143,465</u>	<u>\$ 113,336</u>
<b>TOTAL LIABILITIES</b>		
<b>NET ASSETS</b>	<u>\$ 334,390</u>	<u>\$ 291,695</u>

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

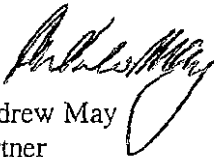
CONSTRUCTION & GENERAL DIVISION  
SOUTH AUSTRALIAN BRANCH

TO THE MEMBERS OF THE C.F.M.E.U.,  
CONSTRUCTION & GENERAL DIVISION, S.A. BRANCH

In our opinion, the Summary of the Financial Statements on pages 1 and 2 is a fair and accurate summary of the Reports, Accounts and Statements of the Branch, for the year ended 31st December, 2003.

The Auditor's Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming, as referred to in the Workplace Relations Act, 1996, Sub-Section 276(4). The Organisation will supply, free of charge, a copy of the Reports, Accounts and Statements to any Members who so request.

MAJOR, MAY & ASSOCIATES  
Chartered Accountants



Andrew May  
Partner  
Registered Company Auditor

COMMITTEE OF MANAGEMENT

  
BENTLEY E.B. CARSLAKE

  
MARK McEWEN

ACCOUNTING OFFICER

  
MARTIN J. O'MALLEY

Signed at Adelaide this 10<sup>th</sup> day of March, 2004.

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

### COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, BENTLEY E. B. CARSLAKE and MARK McEWEN, being two members of the Committee of Management of the Construction, Forestry, Mining & Energy Union, Construction and General Division, South Australian Branch, state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:-

- (1) In the opinion of the Committee of Management, the attached Accounts show a true and fair view of the financial affairs of the Branch, as at 31st December, 2003.
- (2) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31st December, 2003, in accordance with the Rules of the Branch.
- (3) To the knowledge of any member of the Committee, there have been no instances where records of the Branch or other documents, (not being documents containing information made available to a Member of the Branch, under Sub-Section 274 (2) of the Workplace Relations Act, 1996), or copies of those records or other documents, or copies of the Rules of the Branch, have not been furnished or made available to Members, as requested in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the Rules of the Branch.
- (4) The Branch has complied with Sub-Sections 279 (1) and (6) of the Act in relation to the Financial Accounts in respect of the preceding year, and the Auditor's Report thereon.

  
BENTLEY E. B. CARSLAKE

  
MARK McEWEN

Signed at Adelaide this 10<sup>th</sup> day of March, 2004.



CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION  
SOUTH AUSTRALIAN BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, MARTIN J. O'MALLEY, being the Officer responsible for keeping the accounting records of the Construction, Forestry, Mining & Energy Union, Construction & General Division, South Australian Branch, certify that as at 31st December, 2003, the number of Members of the Branch was ????? (2002: 3,566).

In my opinion:-

- (1) The attached Accounts show a true and fair view of the financial affairs of the Branch, as at 31st December, 2003.
- (2) A record has been kept of all moneys paid by or collected from Members, and all moneys so paid or collected have been credited to the appropriate Bank Account in accordance with the Rules of the Branch.
- (3) Before any expenditure was incurred by the Branch, approval of that expenditure was obtained in accordance with the Rules of the Branch.
- (4) In the case of the Accounts prepared in accordance with Sub-Section 273 (1) of the Act, and, in particular, with regard to funds of the Branch, raised by compulsory levies or voluntary contributions from Members, or funds other than the General Fund, operated in accordance with the Rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
- (5) No loans or other financial benefits, other than remuneration in respect of their full-time employment with the Branch, were made to persons holding office in the Branch.
- (6) The Register of Members of the Branch was maintained in accordance with the Act.

  
MARTIN J. O'MALLEY

Signed at Adelaide this 10<sup>th</sup> day of March, 2004.

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION  
CONSTRUCTION & GENERAL DIVISION  
SOUTH AUSTRALIAN BRANCH**

**[m]<sup>2</sup>**

AUDITOR'S REPORT  
FOR THE YEAR ENDED 31ST DECEMBER, 2003

**SCOPE**

We have audited the Accounts, being the Statement of Financial Position, Statement of Accumulated Funds, Statement of Financial Performance and Notes to and forming part of the Accounts, of the Construction, Forestry, Mining & Energy Union, Construction & General Division, South Australian Branch, for the year ended 31st December, 2003.

The Committee of Management is responsible for the preparation and presentation of the Accounts and the information they contain.

We have conducted an independent audit of these Accounts in order to express an opinion on them to the Members of the Branch.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the Accounts are free from material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Accounts, and the evaluation of accounting policies and significant accounting estimates.

These procedures have been undertaken to form an opinion as to whether, in all material respects, the Accounts are presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements and statutory requirements so as to present a view of the Branch which is consistent with our understanding of its financial position and the results of its operations.

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

**AUDIT OPINION**

In our opinion:-

- (1) There were kept by the Branch in respect of the year ended 31st December, 2003, satisfactory accounting records detailing the sources and nature of the Income of the Branch (including Income from Members) and the nature and the purposes of Expenditure.
- (2) The attached Accounts and Statements are properly drawn up:-
  - (a) in accordance with Section 273 of the Workplace Relations Act, 1996, as amended;
  - (b) so as to give a true and fair view of;
    - (i) the state of affairs of the Branch as at 31st December, 2003; and
    - (ii) the Income and Expenditure and Deficit of the Branch for the year ended on that date;
  - (c) in accordance with applicable Accounting Standards.

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION  
CONSTRUCTION & GENERAL DIVISION  
SOUTH AUSTRALIAN BRANCH**

AUDITOR'S REPORT (cont.)

AUDIT OPINION (cont.)

- (3) We received from the Officers and Employees of the Branch all the information and explanations which we required for the purposes of our audit.

Signed at Prospect this *10<sup>th</sup>* day of *March*, 2004.  
**MAJOR, MAY & ASSOCIATES**  
Chartered Accountants



**ANDREW MAY ACA, BA (Acc)**  
Registered Company Auditor  
Partner

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

### STATEMENT OF FINANCIAL POSITION as at 31st December 2003

	Note	2003 \$	2002 \$
<b>ACCUMULATED FUNDS</b>			
Accumulated Surplus		327,560	287,736
Members' Assistance Fund		5,826	3,416
Trust Account		1,004	543
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<b>\$334,390</b>	<b>\$291,695</b>
		<hr/>	<hr/>
These funds are represented by:-			
<b>CURRENT ASSETS</b>			
Petty Cash		1,250	1,250
Cash at Bank	5	174,679	71,261
Other Debtors		7,091	9,610
Interdivisional Loan Accounts		19,878	14,386
		<hr/>	<hr/>
<b>TOTAL CURRENT ASSETS</b>		<b>202,898</b>	<b>96,507</b>
		<hr/>	<hr/>
<b>CURRENT LIABILITIES</b>			
Sundry Creditors & Accruals		60,496	55,408
Wages in Trust		-	-
Provision for Annual Leave		16,240	13,994
Provision for Long Service Leave		30,790	32,995
Provision for Mortality & Funeral Benefits		2,400	2,400
Loan from ABCWF		33,539	8,539
		<hr/>	<hr/>
<b>TOTAL CURRENT LIABILITIES</b>		<b>143,465</b>	<b>113,336</b>
		<hr/>	<hr/>
<b>NET WORKING CAPITAL</b>		<b>\$59,433</b>	<b>\$(16,829)</b>
		<hr/>	<hr/>
<b>NON CURRENT ASSETS</b>			
Cash Management Account		199	199
Commercial Bills		124,483	148,393
Term Deposits		10,969	10,829
Fixed Assets	6	139,306	149,103
		<hr/>	<hr/>
<b>TOTAL NON CURRENT ASSETS</b>		<b>\$274,957</b>	<b>\$308,524</b>
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b>\$334,390</b>	<b>\$291,695</b>
		<hr/>	<hr/>

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION  
SOUTH AUSTRALIAN BRANCH

STATEMENT OF ACCUMULATED FUNDS  
For the year ended 31st December, 2003

	2003	2002
	\$	\$
Operating Surplus/(Deficit)	\$39,824	\$(104,950)
Add Accumulated Surplus at the beginning of the Year	287,736	392,686
	<hr/>	<hr/>
ACCUMULATED SURPLUS AT THE END OF THE YEAR	\$ 327,560	\$ 287,736
	<hr/>	<hr/>

To be read in conjunction with the notes to the accounts

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION  
SOUTH AUSTRALIAN BRANCH

STATEMENT OF FINANCIAL PERFORMANCE  
For the year ended 31st December, 2003

	2003	2002
	\$	\$
<b>INCOME</b>		
Members' Contributions	880,892	783,809
Meeting Attendance	4,162	2,727
Interest Received	10,078	6,841
BIRST Payments Received	73,432	-
Rent Received	5,564	2,937
Sundry Income	2,386	40
	<hr/>	<hr/>
<b>TOTAL INCOME</b>	<b>976,514</b>	<b>796,354</b>
	<hr/>	<hr/>
<b>LESS EXPENDITURE</b>		
Advertising	506	2,102
Audit & Accountancy Fees	3,765	3,325
Bank Fees & Taxes	9,193	8,046
Building Industry Redundancy Scheme	9,200	8,960
Cleaning	2,995	3,119
Computer Expenses	2,410	2,821
Debt Collection Expenses	6,269	6,515
Depreciation	10,547	10,990
Donations	4,042	1,250
Entertainment & Public Relations	1,624	2,504
Equipment Hire	2,172	455
Fringe Benefits Tax	10,281	7,845
Insurance (General)	9,406	8,278
Insurance (Members)	17,824	4,620
Legal & Industrial Expenses	9,917	6,807
Light & Power	1,358	7,242
Minor Asset Purchases	-	1,346
Motor Vehicle Expenses	49,857	43,038
Office Expenses	3,163	3,357
Organisers' Expenses	597	274
Papers & Publications	4,370	3,307
Parking Rental	2,917	2,652
Postage & Contract Mailing	12,118	9,457
Printing & Stationery	15,515	11,287
Rates & Taxes	7,627	6,893
Secretarial Expenses	1,773	2,366
Service Fees & Consulting Charges	2	262,982
		310,563

To be read in conjunction with the notes to the accounts

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

### STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 31st December, 2003

(continued)

	Note	2003 \$	2002 \$
Strata Title Maintenance		22,407	16,371
Subscriptions		5,314	5,413
Sundry Expenses		1,405	938
Sustentation & Capitation Fees	4	87,889	129,055
Telephone		37,137	35,985
Travel & Accommodation		14,306	16,972
Employment Expenses			
Salaries – Officials		202,448	144,832
Salaries – Others		58,184	39,960
Superannuation		20,369	15,378
Workcover		3,752	3,241
Uniforms & Clothing		10,430	10,797
Provisions for Annual & Long Service Leave		3,740	2,676
Casual Labour		6,881	267
		<hr/>	<hr/>
Total Employment Expenses		305,804	217,151
		<hr/>	<hr/>
TOTAL EXPENDITURE		936,690	901,304
		<hr/>	<hr/>
OPERATING SURPLUS/(DEFICIT)		\$ 39,824	\$ (104,950)
		<hr/>	<hr/>

To be read in conjunction with the notes to the accounts

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

### NOTES TO AND FORMING PART OF THE ACCOUNTS For the year ended 31st December, 2003

#### Note 1. Accounting Methods

Membership Contributions are accounted for on a cash basis. Otherwise, the Accounts are prepared under the Historical Cost Convention on an accruals basis, and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies. In particular:-

- (a) The Accounts have not been adjusted to reflect changes in the general purchasing power of the dollar or in the prices of specific assets.
- (b) Provision is made for depreciation of Fixed Assets at rates considered appropriate to the useful lives of such assets.
- (c) Provisions for Employee Benefits, in the form of Accrued Annual and Long Service Leave, have been made based on the estimated accrued entitlements of all employees on the basis of their terms of employment.

#### Note 2. Service Fees and Consulting Charges

On 1st September, 1996, the South Australian operations of the Workers' Divisional Branch and the Labourers' Divisional Branch of the CFMEU, Construction and General Division, were amalgamated to form the CFMEU, Construction and General Division, South Australian Branch.

Assets, liabilities and the accumulated surplus of the former Workers' Divisional Branch of the CFMEU were transferred to the new Construction and General Division on that date.

Staff employed by the Australian Building and Construction Workers' Federation are utilised in the ongoing operations of the new branch, and a "Service Fee" is charged accordingly.



# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

### NOTES TO AND FORMING PART OF THE ACCOUNTS For the year ended 31st December, 2003

#### Note 3. Information to be provided to Members or Registrar

In accordance with the requirements of the Workplace Relations Act, 1996 (as amended), the attention of Members is drawn to the provisions 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 Sub-Section (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 Sub-Section (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.”

An Organisation shall not contravene Sections 274 (1), (2) and (3). Penalty \$1,000.

#### Note 4. Sustentation Fees

	2003	2002
	\$	\$
C.F.M.E.U. - Federal Office	75,675	119,954
U.T.L.C.	12,214	9,101
	<u>\$ 87,889</u>	<u>\$129,055</u>

#### Note 5. Cash at Bank

##### Commonwealth Bank

Cheque Account	169,314	65,596
Trust Account	4,457	4,457
Members' Assistance Account	908	1,208
	<u>\$ 174,679</u>	<u>\$ 71,261</u>

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the year ended 31st December, 2003

Note 6.	Fixed Assets	2003 \$	2002 \$
	Strata Title Units at Cost or Valuation (Refer Note 7)	215,294	215,294
	Less Accumulated Depreciation	(77,795)	(69,183)
		<hr/> 137,499	<hr/> 146,111
	Office Furniture & Equipment at Cost	134,816	134,066
	Less Accumulated Depreciation	(133,009)	(131,074)
		<hr/> 1,807	<hr/> 2,992
	<b>TOTAL FIXED ASSETS</b>	<hr/> <b>\$139,306</b>	<hr/> <b>\$149,103</b>

### Note 7. Strata Title Units

The Strata Title Units at 11 South Terrace, Adelaide (Trades Hall) are in the names of, and are valued, as follows:-

- \* Units 7 & 12 Amalgamated Construction, Mining & Energy Union of Australia, at cost
- \* Units 8 & 9 Operative Plasterers & Plaster Workers' Federation of Australia, at cost
- \* Unit 10 Operative Painters & Decorators' Union, at valuation by Officials 31st July, 1993
- \* Unit 11 Building Workers Industrial Union of Australia, at cost
- \* Unit 25 CFMEU, Construction & General Division, 50% equity, at cost

The members of the Executive Committee have considered the carrying value of the Strata Title Units, in the light of recent Insurance-related and Council valuations, and believe it is appropriate to continue to carry the Units in the Accounts at their existing values.

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

### NOTES TO AND FORMING PART OF THE ACCOUNTS For the year ended 31st December, 2003

#### Note 8. **Contingent Liabilities**

During recent years, the CFMEU, SA Branch, has had ongoing discussions and correspondence with the State Taxation Office with respect to the liability of the Branch, and other divisions of the CFMEU, to Payroll Tax. As a result of these discussions, the CFMEU, SA Branch, ceased paying Payroll Tax approximately 18 months ago.

It has recently come to light that the decision to stop paying Payroll Tax may not have been correct. While the SA Branch, and other divisions of the CFMEU, do not believe that they should be liable for Payroll Tax, if this ultimately proves to be incorrect then there is a potential liability for unpaid Payroll Tax, which at this stage is difficult to determine, but which may amount to approximately \$50,000.



**Australian Government**  
**Australian Industrial Registry**

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

Mr Tom Roberts  
National Legal Officer  
CFMEU  
PO Box Q235  
Queen Victoria Building Post Office  
SYDNEY NSW 1230

Dear Mr Roberts

**Financial Return for year ending 31 December 2003 - CFMEU, Construction  
and General Division, SA Divisional Branch (FR2003/702)**

I refer to the documents lodged on 2 August 2004 concerning the abovementioned branch. Before the Registry is able to file these documents further information is required.

Supply of financial statements to members

The Secretary's Certificate records that the "second meeting" at which the financial documents were presented occurred on 12 May 2004. Could you please confirm the date on which the documents were provided to members prior to their presentation to this meeting.

Number of members

The Accounting Officer's Certificate omits to state the number of members of the Branch as at 31 December 2003. Could you please provide this number.

Statement of loans, grants and donations

Section 269 of the Act, obliges an organisation to lodge a statement:

"showing the relevant particulars in relation to each loan, grant or donation of an account exceeding \$1,000 made by the organisation during the financial year."

The relevant particulars for each donation exceeding \$1,000 are:

- the amount of each donation
- the name and address of the recipient
- the purpose of each donation

If the donation was made to a member or member's dependant to relieve severe financial hardship, the name and address need not be stated.

The Statement of Financial Performance indicates that the Branch made donations of \$4,042 during the last financial year. If any individual donation was greater than \$1,000, a statement signed by an officer of the organisation must be lodged. This statement will not be filed for public viewing - it is only available to members of the organisation.

Current financial year - new financial reporting requirements

The current financial year to 31 December 2004 will be subject to new legislative reporting requirements and timelines. These requirements tend to be more complex than those which have applied to previous financial years.

I strongly urge your organisation to consider these requirements carefully in preparation for next year's return.

A summary of the new requirements is set out in the enclosed Fact Sheets. This information and the legislation and reporting guidelines referred to can also be viewed and downloaded from our website [www.airc.gov.au](http://www.airc.gov.au).

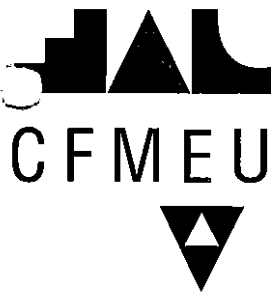
If you have any queries regarding the contents of this letter please do not hesitate to contact me on (02) 8374 6506.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Dean Superina', written over a horizontal line.

Dean Superina  
for Deputy Industrial Registrar

9 August 2004



**CONSTRUCTION**

**FORESTRY**

**MINING**

**ENERGY**

**UNION**

30 August 2004

Deputy Industrial Registrar  
Australian Industrial Registry  
80 William Street  
EAST SYDNEY NSW 2010

Attn: Mr D Superina

Dear Sir

**Re: Financial Returns 2003 South Australian Divisional Branch  
FR 2003/702**

We refer to your correspondence dated 9 August 2004.

We advise that the relevant documents were published in the March/April edition of the Branch's Newsletter.


The number of members as at 3 December 2003 was 3487. No donation exceeded \$1,000.

Yours faithfully

Tom Roberts  
Senior National Legal Officer  
Construction & General Division



cc: M. O'Malley SA-Branch.



CONSTRUCTION &  
GENERAL DIVISION  
ABN 46 243 168 565

JOHN SUTTON  
National Secretary

**FEDERAL OFFICE**  
LEVEL 2  
15 WENTWORTH AVENUE  
SYDNEY NSW 2000

PO BOX Q235  
QUEEN VICTORIA BLDG  
POST OFFICE  
SYDNEY NSW 1230

PH: (02) 9267 7644  
FAX: (02) 9267 8863  
WEB:

[www.cfmeu.asn.au/construction](http://www.cfmeu.asn.au/construction)



**Australian Government**  
**Australian Industrial Registry**

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

Mr Tom Roberts  
Senior National Legal Officer  
Construction & General Division  
CFMEU  
PO Box Q235  
Queen Victoria Building Post Office  
SYDNEY NSW 1230

Dear Mr Roberts

**Financial Return for year ending 31 December 2003 - CFMEU, Construction  
and General Division, SA Divisional Branch (FR2003/702)**

Thank you for your correspondence dated 30 August 2004 which provides the information sought from my correspondence of 9 August 2004.

The financial documents have now been filed.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Dean Superina', written over a horizontal line.

Dean Superina  
for Deputy Industrial Registrar

1 September 2004