



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

29 May 2009

Mr Martin O'Malley  
Divisional Branch Secretary  
Construction, Forestry, Mining and Energy Union,  
Construction and General Division,  
South Australian Branch  
Level 1, 32 South Terrace  
ADELAIDE SA 5000

Dear Mr O'Malley

**Re: Lodgement of Financial Statements and Accounts – Construction, Forestry, Mining and Energy Union, Construction and General Division, South Australian Branch – for year ending 31 December 2008**

**(FR2008/535)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 27 May 2009.

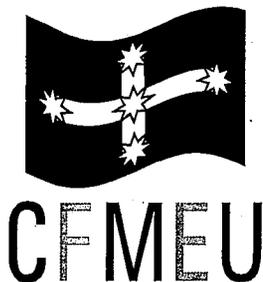
The legislative requirements have been met and accordingly the documents have been filed.

Yours sincerely,

A handwritten signature in black ink that reads "Lina Starling".

Lina Starling

for Deputy Industrial Registrar



## Construction Forestry Mining & Energy Union

Level 1, 32 South Tce Adelaide SA 5000

P: 8231 5532 F: 2831 3822

[queries@sa.cfmeu.asn.au](mailto:queries@sa.cfmeu.asn.au)

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

The Australian Industrial Registry  
80 William Street,  
East Sydney 2011

25<sup>th</sup> May 2009

Att: Deputy Industrial Registrar

**Re: Audit Returns**

Dear Sir/Madam,

Please find enclosed 2008 Audited Accounts for the

CFMEU Construction & General Division SA Branch & Certificate (Section 268)

If you require any further information please contact the writer.

Yours faithfully,

Gail Gorman (Ms)  
Administration Manager



**Construction, Forestry, Mining and Energy Union**

**(Construction and General Division  
South Australian Branch)**

**FOR THE YEAR ENDED 31 DECEMBER 2008**

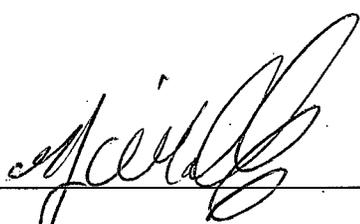
**Schedule 1**

***Workplace Relations Act 1996***

**Section 268**

**CERTIFICATE**

Pursuant to Section 268 of Schedule 1 of the *Workplace Relations Act 1996*, I, Martin O'Malley, certify that the documents attached hereto are copies of the documents provided to members of the above-named Division on the 22nd April 2009 and presented to a presentation meeting, being a meeting of the Divisional Branch Management Committee on the 14<sup>th</sup> May 2009.

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

16<sup>th</sup> May 2009

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31<sup>ST</sup> DECEMBER, 2008

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Prepared by:

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

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# **CONSTRUCTION, FORESTRY, MINING & ENERGY UNION CONSTRUCTION & GENERAL DIVISION - SA BRANCH**

## **OPERATING REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2008**

### **Principal Activities**

CFMEU, Construction & General Division – SA Branch (“the Union”) is committed to advancing the wages, conditions and well-being of its membership.

The Union’s principal activities during the year were:

- Joining up new members.
- Representation of members and others on the job.
- Union-negotiated collective agreements.
- Assisting members with legal representation.
- Facilitating access to training courses.
- Informing members via meetings and newsletters.
- Sale of products to union members.
- Representing members and other workers through Tri-partite and Bi-partite key Government and Industry Committees.
- Pursuing the objectives of the organisation as prescribed by Rule 4, Objects of the CFMEU.

### **Financial Affairs**

There were no significant changes to the Union’s financial affairs during the year.

### **Members’ Rights to Resign**

Members have the right to resign from the Union in accordance with section 174 of Schedule 1B of the Workplace Relations Act 1996 and Rule 11 of the Federal Rules.

### **Superannuation Fund Trustees**

The officers and members listed below were trustees or directors of a trustee company of a Superannuation Fund as a consequence of their position with the Union:

- Nil

### **Number of Members**

The number of members at the end of the financial year recorded in the register of members and taken to be members of the Union was 2,711 (2007: 2,641).

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION  
CONSTRUCTION & GENERAL DIVISION - SA BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2008**  
**(CONT)**

**Number of Employees**

The number of full-time equivalent employees of the Union at the end of the financial year was 2.

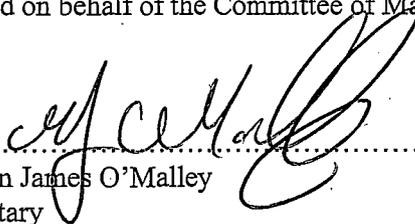
**Committee of Management**

The members of the Committee of Management at any time during the financial year were as follows:

Gavin Belcher	Aaron Cartledge	Chris Chisholm
Justin Feehan	Mark Gava	Peter Kaine
Ross Lane	Michael McDermott	Mark McEwen
Martin O'Malley	Tony Priddle	Darren Roberts
Jason Saxton		

All appointments were for the Period 1<sup>st</sup> January 2008 – 31<sup>st</sup> December 2008

Signed on behalf of the Committee of Management by:

  
.....  
Martin James O'Malley  
Secretary  
CFMEU,  
Construction and General Division, SA Branch

Date: 22nd April 2009

**CONSTRUCTION, FORESTRY MINING AND ENERGY UNION  
CONSTRUCTION AND GENERAL DIVISION, SA BRANCH**

**COMMITTEE OF MANAGEMENT STATEMENT**

On the 22nd April 2009, the Committee of Management of the Union passed the following resolution to the general purpose financial report (GPFR) of the Union for the year ended 31<sup>st</sup> December, 2008.

The Committee declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the applicable Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Union for the financial year ended 31<sup>st</sup> December 2008;
- (d) there are reasonable grounds to believe that the Union will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 31<sup>st</sup> December, 2008 and since the end of the financial year:
  - (i) meetings of the COM were held in accordance with the rules of the organisation and the rules of the COM;
  - (ii) the financial affairs of the Union have been managed in accordance with the rules of the organisation and the rules of the Union;
  - (iii) the financial records of the Union have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003;
  - (iv) the financial records of the Union have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation;
  - (v) no information has been sought in any request of a member of the Union or a Registrar under section 272 of Schedule 1B to the Workplace Relations Act 1996; and
  - (vi) no orders have been made by the Commission under section 273 of Schedule 1B to the Workplace Relations Act 1996.

For the Committee of Management

.....  
Martin James O'Malley  
Secretary

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

**MAJOR, MAY  
& ASSOCIATES**  
CHARTERED ACCOUNTANTS  
  
196 MAGILL ROAD  
NORWOOD SA 5067  
PO BOX 3460  
NORWOOD SA 5067  
TELEPHONE 08 8331 0422  
FACSIMILE 08 8331 0433  
  
TIM MAJOR  
ANDREW MAY

AUDITOR'S REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2008

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

**SCOPE**

We have audited the Accounts, being the Balance Sheet, Statement of Accumulated Funds, Statement of Income & Expenditure, Statement of Cash Flows 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 31<sup>st</sup> December, 2008.

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 31<sup>st</sup> December, 2008, 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 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 31<sup>st</sup> December, 2008; 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; and
  - (d) so as to comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act.

**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 that we required for the purposes of our audit.

Signed at Norwood this *22<sup>nd</sup>* day of *April*, 2009.

**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 31<sup>st</sup> December 2008

	Note	2008 \$	2007 \$
<b>ACCUMULATED FUNDS</b>			
Accumulated Surplus		939,226	1,026,044
Members' Assistance Fund		-	14,596
Trust Account		1,286	1,286
<b>TOTAL FUNDS</b>		<u>\$940,512</u>	<u>\$1,041,926</u>
These funds are represented by:-			
<b>CURRENT ASSETS</b>			
Petty Cash		500	1,600
Cash at Bank	5	281,832	276,189
Other Debtors		597	1,125
Interdivisional Loan Accounts		9,693	(9,398)
<b>TOTAL CURRENT ASSETS</b>		<u>292,622</u>	<u>269,516</u>
<b>CURRENT LIABILITIES</b>			
Sundry Creditors & Accruals		83,490	62,240
Loan from Federal Office		44,750	-
Provision for Annual Leave		21,368	15,807
Provision for Long Service Leave		29,138	33,779
Provision for Mortality & Funeral Benefits		2,400	2,400
Provision for Redundancy Entitlements		5,040	5,760
<b>TOTAL CURRENT LIABILITIES</b>		<u>186,186</u>	<u>119,986</u>
<b>NET WORKING CAPITAL</b>		<u>\$106,436</u>	<u>\$149,530</u>
<b>NON CURRENT ASSETS</b>			
Loan to ABCWF		821,540	874,691
Fixed Assets	6	12,536	17,705
<b>TOTAL NON CURRENT ASSETS</b>		<u>834,076</u>	<u>892,396</u>
<b>NET ASSETS</b>		<u>\$940,512</u>	<u>\$1,041,926</u>
Contingent Liabilities	7		

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**

**CONSTRUCTION & GENERAL DIVISION  
SOUTH AUSTRALIAN BRANCH**

**STATEMENT OF ACCUMULATED FUNDS  
For the year ended 31<sup>st</sup> December, 2008**

	2008	2007
	\$	\$
Total Surplus/(Deficit)	(101,414)	163,385
Closure of Members' Assistance Fund	14,596	-
Add Accumulated Surplus at the beginning of the Year	1,026,044	862,659
<b>ACCUMULATED SURPLUS AT THE END OF THE YEAR</b>	<b>\$939,226</b>	<b>\$1,026,044</b>

To be read in conjunction with the notes to the accounts

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

### STATEMENT OF INCOME & EXPENDITURE For the year ended 31<sup>st</sup> December, 2008

	Note	2008 \$	2007 \$
<b>INCOME</b>			
Members' Contributions		920,600	940,446
Meeting Attendance		14,457	23,950
Interest Received		6,740	2,507
SafeWork SA Grant		110,000	110,000
Advertising Income		40,000	40,000
Sundry Income		83	2,500
		1,091,880	1,119,403
<b>LESS EXPENDITURE</b>			
Advertising		-	2,273
Audit & Accountancy Fees		3,700	3,980
Bank Charges & Credit Card Fees		9,427	10,725
Building Industry Redundancy Scheme		2,160	-
Cleaning		10,337	9,901
Computer Expenses		2,223	3,650
Conferences & Training		4,421	877
Depreciation		6,328	5,443
Donations		400	320
Entertainment & Public Relations		4,962	10,095
Fringe Benefits Tax		2,174	2,941
Insurance (General & Income Protection)		11,460	11,645
Legal & Industrial Expenses		86,187	9,760
Levies		37,065	20,314
Light & Power		13,906	14,970
Motor Vehicle Expenses		56,253	51,853
Office Expenses		3,955	2,952
Papers & Publications		2,084	1,961
Photocopier Rental		9,264	7,099
Postage & Contract Mailing		10,417	8,383
Printing & Stationery		10,886	16,288
Promotional Items		7,066	7,017
Rent		85,000	-
Service Fees & Consulting Charges	2	472,577	372,095

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 31<sup>st</sup> December, 2008

(continued)

	Note	2008 \$	2007 \$
Subscriptions		563	538
Sundry Expenses		3,381	3,039
Sustentation & Capitation Fees	4	110,578	110,661
Telephone		31,112	32,181
Travel & Accommodation		26,645	11,853
Whyalla Office Rent		-	4,545
Employment Expenses			
Salaries & Allowances – Officials		134,215	200,953
Superannuation		16,881	21,225
Workcover		2,439	2,993
Payroll Tax		10,640	16,045
Provisions for Annual & Long Service Leave		6,828	(22,868)
Provision for Redundancy Entitlements		(2,240)	5,760
Total Employment Expenses		<u>168,763</u>	<u>224,108</u>
TOTAL EXPENDITURE		<u>1,193,294</u>	<u>961,467</u>
OPERATING SURPLUS/(DEFICIT)		<u>(\$101,414)</u>	<u>\$157,936</u>
ABNORMAL ITEM			
Profit on Sale of Trades Hall		-	5,449
TOTAL SURPLUS/(DEFICIT)		<u>(\$101,414)</u>	<u>\$163,385</u>

To be read in conjunction with the notes to the accounts

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

### STATEMENT OF CASH FLOWS For the year ended 31<sup>st</sup> December, 2008

	Notes	2008 \$	2007 \$
<b>CASH FROM OPERATING ACTIVITIES</b>			
Members' Contributions		920,600	940,446
Payments to Suppliers, Employees & ATO		(1,127,068)	(989,959)
Grant from SafeWork SA		110,000	110,000
Advertising Income		40,000	40,000
Other Income		15,068	26,450
Interest Received		6,740	2,506
<b>NET CASH GENERATED/(USED) BY OPERATING ACTIVITIES</b>	<b>9</b>	<u>(34,660)</u>	<u>129,443</u>
<b>CASH FROM INVESTING ACTIVITIES</b>			
Final Payment from Sale of Trades Hall		-	5,449
Loan Funds Received from Federal Office		44,750	-
Loan Funds Repaid to ABCWF		-	(24,879)
Payment for Plant & Equipment		(5,547)	(9,050)
<b>NET CASH (USED)/PROVIDED BY INVESTING ACTIVITIES</b>		<u>39,203</u>	<u>(28,480)</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		4,543	100,963
Cash at Beginning of Year	8	277,789	176,826
<b>CASH AT END OF YEAR</b>	<b>8</b>	<u>\$282,332</u>	<u>\$277,789</u>

To be read in conjunction with the notes to accounts.

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the year ended 31<sup>st</sup> December, 2008

### **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 1<sup>st</sup> 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 & General Division on that date.

Staff employed by the Australian Building & 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 31<sup>st</sup> December, 2008

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

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of Members is drawn to the provisions of Section 272 of Schedule 1B, which read as follows:-

- “(1) A Member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).”

**Note 4. Sustentation Fees**

	2008	2007
	\$	\$
C.F.M.E.U. - Federal Office	96,461	97,071
U.T.L.C.	14,116	13,590
	<u>\$110,577</u>	<u>\$110,661</u>

**Note 5. Cash at Bank**

Commonwealth Bank

Cheque Account	31,026	268,586
Trust Account	4,457	4,457
Members' Assistance Account	-	3,146
Business Online Saver	246,349	-
	<u>\$ 281,832</u>	<u>\$ 276,189</u>

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the year ended 31<sup>st</sup> December, 2007

<b>Note 6.</b>	<b>Fixed Assets</b>	<b>2008</b>	<b>2007</b>
		\$	\$
	Office Furniture & Equipment at Cost	50,293	49,134
	Less Accumulated Depreciation	(37,757)	(31,429)
		<u>12,536</u>	<u>17,705</u>
	<b>TOTAL FIXED ASSETS</b>	<u>\$12,536</u>	<u>\$17,705</u>

### **Note 7. Contingent Liabilities**

There were no Contingent Liabilities at 31<sup>st</sup> December 2008.

### **Note 8. Reconciliation of Cash**

For the purpose of the Statement of Cash Flows, Cash includes Cash on Hand, and in At Call Deposits with Banks or Financial Institutions, net of Bank Overdrafts.

	<b>2008</b>	<b>2007</b>
	\$	\$
Cash at Bank	281,832	276,189
Cash on Hand	500	1,600
	<u>\$282,332</u>	<u>\$277,789</u>

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**

**CONSTRUCTION & GENERAL DIVISION  
SOUTH AUSTRALIAN BRANCH**

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the year ended 31<sup>st</sup> December, 2008

**Note 9. Reconciliation of Cash Flow from Operations with Net Surplus/(Deficit)**

	2008 \$	2007 \$
<b>Net Surplus/(Deficit)</b>	(101,414)	163,385
<b>Non Cash Flows in Net Surplus</b>		
Profit on Sale of Trades Hall	-	(5,449)
Depreciation	6,328	5,443
Employee Leave Provisions	4,588	(29,514)
<b>Changes in Assets and Liabilities</b>		
(Increase)/Decrease in Receivables	34,588	1,637
Increase/(Decrease) in Creditors	21,250	(6,059)
<b>CASH FLOWS PROVIDED/(USED) BY OPERATIONS</b>	<u>(\$34,660)</u>	<u>\$129,443</u>



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

12 January 2009

Mr Martin O'Malley  
Secretary, South Australian Divisional Branch  
Construction, Forestry, Mining and Energy Union  
Trades Hall, 32 South Terrace  
ADELAIDE SA 5000

Dear Mr O'Malley



**Lodgement of Financial Statements and Accounts – South Australian Divisional Branch -  
Schedule 1 of *Workplace Relations Act 1996* (RAO Schedule) -  
for year ended 31 December 2008 (FR2008/535)**

The financial year of the South Australian Divisional Branch of the Construction and General Division of the Construction, Forestry, Mining and Energy Union has recently ended. This is a courtesy letter to remind the Branch of the obligations imposed by the RAO Schedule regarding the preparation of financial accounts and statements.

I direct your attention to our website <http://www.airc.gov.au/registered/FR/information.htm> where detailed information including Fact sheets, sample documents, the Registrar's Reporting Guidelines and the Schedule provisions and RAO Regulations may be found.

The time frame for completing the audit, presentation and lodgment of the Branch's return will expire - unless a one month extension under s265(5) is granted - on 14 July 2009.

The presentation of the full report to an appropriate meeting in accordance with s266 should occur after copies of the report have been distributed, published, internet-posted or otherwise provided in accordance with s265(5) to the members of the Branch.

The Registry strongly encourages you to lodge documents electronically by sending an email with the documents attached to [orgs@airc.gov.au](mailto:orgs@airc.gov.au). Alternatively, you may wish to send the documents by fax to (02) 9380 6990.

If you need any further information or assistance or if you do not believe that the documents will be lodged within the timeframe specified please contact me on 0429 462 979 or by email at [stephen.kellett@airc.gov.au](mailto:stephen.kellett@airc.gov.au).

Yours sincerely,

Stephen Kellett  
Statutory Services Branch