



FAIR WORK
AUSTRALIA

25 June 2010

Ms Gail Gorman
Administration Manager, South Australian Branch, Construction and General Division
Construction, Forestry, Mining and Energy Union
Level 1, 32 South Terrace
ADELAIDE SA 5000



Dear Ms Gorman

Re: Lodgment of Financial Accounts and Statements – South Australian Branch, Construction and General Division – for year ending 31 December 2009 (FR2009/10211)

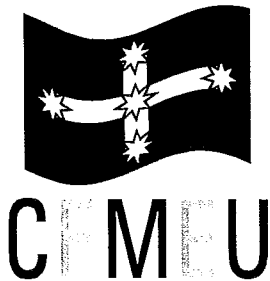
Thank you for lodging the above financial statements and accounts, which were received by Fair Work Australia on 11 June 2010.

The documents have been filed.

Yours respectfully,

Stephen Kellett

Statutory Services Branch



Construction Forestry Mining & Energy Union

Level 1, 32 South Tce Adelaide SA 5000

P: 8231 5532 F: 2831 3822

ABN 71 560 759 083

queries@sa.cfmeu.asn.au

www.cfmeu.asn.au

Fair Work Australia
Level 8, 80 William Street
East Sydney 2011

18th May 2010

Re: Financial Statements and Accounts

Dear Sir/Madam,

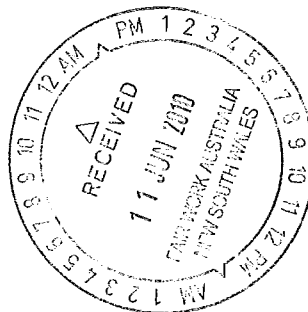
Please find enclosed 2009 Audited Accounts for the

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 2009

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 14th April 2010 and presented to a presentation meeting, being a meeting of the Divisional Branch Management Committee on the 12th May 2010.



Divisional Branch Secretary
CFMEU
Construction & General Division
South Australian Branch

18th May 2010

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

FINANCIAL REPORT FOR THE
YEAR ENDED 31ST DECEMBER, 2009

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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 31ST DECEMBER 2009

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.
- Keeping members informed 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 2,637 (2008: 2,711).

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

OPERATING REPORT FOR THE YEAR ENDED 31ST DECEMBER 2009
(CONT)

Number of Employees

The number of full-time equivalent employees of the Union at the end of the financial year was 1.

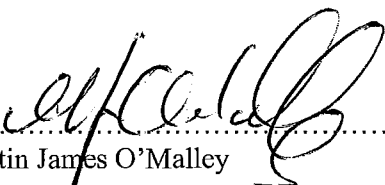
Committee of Management

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

Gavin Belcher	David Bolton	Aaron Cartledge
Justin Feehan	Mark Gava	Tony Jarrett
Ross Lane	Michael McCabe	Michael McDermott
Mark McEwen	Duncan McKay	Martin O'Malley
Tony Priddle	Darren Roberts	Jason Saxton

All appointments were for the Period 1st January 2009 – 31st December 2009

Signed on behalf of the Committee of Management by:


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

Date: 14th April 2010..

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

COMMITTEE OF MANAGEMENT STATEMENT

On the 14th April 2010, 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 31st December, 2009.

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 31st December 2009;
- (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 31st December, 2009 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

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TIM MAJOR
ANDREW MAY

AUDITOR'S REPORT
FOR THE YEAR ENDED 31ST DECEMBER, 2009

[m]²

Report on the Financial Report

We have audited the Financial Report, being the Statement of Financial Position, Statement of Accumulated Funds, Income Statement, 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 31st December, 2009.

Committee's Responsibility for the Financial Report

The Committee of Management is responsible for the preparation and fair presentation of the Financial Report and has determined that the accounting policies described in Note 1 to the Financial Report, which form part of the Financial Report, are consistent with the financial reporting requirements of the Workplace Relations Act 1996, as amended, and are appropriate to meet the needs of the members. The Committee's responsibilities also include establishing and maintaining internal controls relevant to the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the Financial Report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Financial Report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement in the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee, as well as evaluating the overall presentation of the financial report.

The Financial Report has been prepared for distribution to members for the purpose of fulfilling the Committee's financial reporting obligations under the Workplace Relations Act 1996, as amended. We disclaim any assumption of responsibility for any reliance on this report or on the Financial Report to which it relates to any person other than the members, or for any other purpose other than that for which it was prepared.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

AUDITOR'S REPORT (cont.)

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Audit Opinion

- (1) There were kept by the Branch in respect of the year ended 31st December, 2009, 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 Financial Report 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 31st December, 2009; and
 - (ii) the Income and Expenditure and Surplus 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.
- (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 Adelaide this 14th day of April, 2010.

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 2009

	Note	2009 \$	2008 \$
ACCUMULATED FUNDS			
Accumulated Surplus		948,968	939,226
Trust Account		1,286	1,286
TOTAL FUNDS		\$950,254	\$940,512
These funds are represented by:-			
CURRENT ASSETS			
Petty Cash		500	500
Cash at Bank	5	288,019	281,832
Other Debtors		691	597
Interdivisional Loan Accounts		26,357	9,693
TOTAL CURRENT ASSETS		315,567	292,622
CURRENT LIABILITIES			
Sundry Creditors & Accruals		71,415	83,490
Loan from Federal Office		44,750	44,750
Provision for Annual Leave		16,237	21,368
Provision for Long Service Leave		16,196	29,138
Provision for Mortality & Funeral Benefits		2,400	2,400
Provision for Redundancy Entitlements		-	5,040
TOTAL CURRENT LIABILITIES		150,998	186,186
NET WORKING CAPITAL		\$164,569	\$106,436
NON CURRENT ASSETS			
Loan to ABCWF		777,614	821,540
Fixed Assets	6	8,071	12,536
TOTAL NON CURRENT ASSETS		785,685	834,076
NET ASSETS		\$950,254	\$940,512
 Contingent Liabilities	 7		

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

**CONSTRUCTION & GENERAL DIVISION
SOUTH AUSTRALIAN BRANCH**

**STATEMENT OF ACCUMULATED FUNDS
For the year ended 31st December, 2009**

	2009	2008
	\$	\$
Total Surplus/(Deficit)	9,742	(101,414)
Closure of Members' Assistance Fund	-	14,596
Add Accumulated Surplus at the beginning of the Year	939,226	1,026,044
ACCUMULATED SURPLUS AT THE END OF THE YEAR	<u>\$948,968</u>	<u>\$939,226</u>

To be read in conjunction with the Notes to the Financial Report.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

INCOME STATEMENT For the year ended 31st December, 2009

	Note	2009 \$	2008 \$
INCOME			
Members' Contributions		962,596	920,600
Meeting Attendance		12,239	14,457
Interest Received		8,480	6,740
SafeWork SA Grant		110,000	110,000
Advertising Income		36,364	40,000
Sundry Income		600	83
		1,130,279	1,091,880
LESS EXPENDITURE			
Audit & Accountancy Fees		4,190	3,700
Bank Charges & Credit Card Fees		12,048	9,427
Building Industry Redundancy Scheme		2,080	2,160
Cleaning		11,503	10,337
Computer Expenses		2,716	2,223
Conferences & Training		13,204	4,421
Depreciation		4,900	6,328
Donations		600	400
Entertainment & Public Relations		4,527	4,962
Fringe Benefits Tax		7,239	2,174
Insurance (General & Income Protection)		11,420	11,460
Legal & Industrial Expenses		16,418	86,187
Levies		-	37,065
Light & Power		15,551	13,906
Motor Vehicle Expenses		48,873	56,253
Office Expenses		6,226	3,955
Papers & Publications		2,318	2,084
Photocopier Rental		9,241	9,264
Postage & Contract Mailing		10,065	10,417
Printing & Stationery		12,586	10,886
Promotional Items		9,087	7,066
Rent		85,000	85,000
Repairs & Maintenance		1,171	1,549
Service Fees & Consulting Charges	2	508,284	472,577

To be read in conjunction with the Notes to the Financial Reports.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

INCOME STATEMENT For the year ended 31st December, 2009 (continued)

	Note	2009 \$	2008 \$
Subscriptions		746	563
Sundry Expenses		4,488	1,832
Sustentation & Capitation Fees	4	110,856	110,578
Telephone		30,013	31,112
Travel & Accommodation		29,014	26,645
Employment Expenses			
Salaries & Allowances – Officials		141,401	134,215
Superannuation		13,827	16,881
Workcover		1,990	2,439
Payroll Tax		12,066	10,640
Provisions for Annual & Long Service Leave		(24,513)	6,828
Provision for Redundancy Entitlements		1,400	(2,240)
Total Employment Expenses		<u>146,171</u>	<u>168,763</u>
TOTAL EXPENDITURE		<u>1,120,535</u>	<u>1,193,294</u>
TOTAL SURPLUS/(DEFICIT)		<u>\$9,742</u>	<u>(\$101,414)</u>

To be read in conjunction with the Notes to the Financial Report.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

STATEMENT OF CASH FLOWS For the year ended 31st December, 2009

	Notes	2009 \$	2008 \$
CASH FROM OPERATING ACTIVITIES			
Members' Contributions		962,596	920,600
Payments to Suppliers, Employees & ATO		(1,123,658)	(1,127,068)
Grant from SafeWork SA		110,000	110,000
Advertising Income		36,364	40,000
Other Income		12,839	15,068
Interest Received		8,481	6,740
NET CASH GENERATED/(USED) BY OPERATING ACTIVITIES	9	<u>6,622</u>	<u>(34,660)</u>
CASH FROM INVESTING ACTIVITIES			
Loan Funds Received from Federal Office		-	44,750
Payment for Plant & Equipment		(435)	(5,547)
NET CASH (USED)/PROVIDED BY INVESTING ACTIVITIES		<u>(435)</u>	<u>39,203</u>
NET INCREASE/(DECREASE) IN CASH HELD		6,187	4,543
Cash at Beginning of Year	8	282,332	277,789
CASH AT END OF YEAR	8	<u>\$288,519</u>	<u>\$282,332</u>

To be read in conjunction with the Notes to the Financial Report.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the year ended 31st December, 2009

Note 1. Accounting Methods

Membership Contributions are accounted for on a cash basis. Otherwise, the Financial Report is 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 Financial Report has 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 & 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 FINANCIAL REPORT
For the year ended 31st December, 2009

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

	2009	2008
	\$	\$
C.F.M.E.U. - Federal Office	96,209	96,461
U.T.L.C.	14,647	14,116
	<u>\$110,856</u>	<u>\$110,577</u>

Note 5. Cash at Bank

Commonwealth Bank

Cheque Account	27,739	31,026
Trust Account	4,457	4,457
Members' Assistance Account	-	-
Business Online Saver	255,823	246,349
	<u>\$ 288,019</u>	<u>\$ 281,832</u>

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the year ended 31st December, 2009

Note 6.	Fixed Assets	2009	2008
		\$	\$
	Office Furniture & Equipment at Cost	50,728	50,293
	Less Accumulated Depreciation	(42,657)	(37,757)
		<hr/>	<hr/>
		8,071	12,536
		<hr/>	<hr/>
	TOTAL FIXED ASSETS	\$8,071	\$12,536
		<hr/>	<hr/>

Note 7. Contingent Liabilities

There were no Contingent Liabilities at 31st December 2009.

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.

	2009	2008
	\$	\$
Cash at Bank	288,019	281,832
Cash on Hand	500	500
	<hr/>	<hr/>
	\$288,519	\$282,332
	<hr/>	<hr/>

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

**CONSTRUCTION & GENERAL DIVISION
SOUTH AUSTRALIAN BRANCH**

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the year ended 31st December, 2009

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

	2009	2008
	\$	\$
Net Surplus/(Deficit)	9,742	(101,414)
Non Cash Flows in Net Surplus		
Depreciation	4,900	6,328
Employee Leave Provisions	(23,113)	4,588
Changes in Assets and Liabilities		
(Increase)/Decrease in Receivables	27,168	34,588
Increase/(Decrease) in Creditors	(12,075)	21,250
CASH FLOWS PROVIDED/(USED) BY OPERATIONS	<u>\$6,622</u>	<u>(\$34,660)</u>

**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 INDEPENDENCE DECLARATION
TO THE MEMBERS OF
CONSTRUCTION, FORESTRY,
MINING & ENERGY UNION
CONSTRUCTION & GENERAL DIVISION
SOUTH AUSTRALIAN BRANCH**

[m]²

In accordance with the requirements of Section 307C of the Corporations Act 2001, as lead auditor for the audit of the Branch for the year ended 31st December 2009, I declare that, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- b) No contraventions of any applicable code of professional conduct in relation to the audit.

Signed at Norwood, South Australia,
this 14th day of April, 2010.

MAJOR, MAY & ASSOCIATES
Chartered Accountants

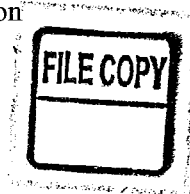

ANDREW MAY
Partner
Registered Company Auditor

11 January 2010

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



Fair Work
Australia



Dear Mr O'Malley

**Lodgment of Financial Statements and Accounts –
South Australian Branch, Construction & General Division - for year ended 31 December 2009
(FR2009/10211)**

The financial year of the South Australian Branch, Construction & General Division, has recently ended. This is a courtesy letter to remind you of the obligation to prepare the reporting unit's financial documents and to lodge audited financial accounts and statements with Fair Work Australia within the prescribed time frame unless a 1 month extension or an application for a certificate of exemption under the *Fair Work (Registered Organisations) Act 2009* ('the RO Act') is applied for and granted.

The documents you must lodge include:

- (i) A *general purpose financial report* [see section 253(2)]; (ii) A *Committee of Management statement* (see the General Manager's Reporting Guidelines); (iii) An *operating report* [see section 254(2)]; (iv) An *auditor's report* [see sections 257(5) to 257(11)]; and (v) A *certificate of the secretary or other designated officer* [see section 268(c)].

I draw your particular attention to

- (a) s237 which requires you to prepare and lodge *a separate statement* providing the prescribed particulars of any loan, grant or donation made during the year which exceeds \$1,000;
- (b) s265(5) which requires you to publish or otherwise *provide your members with completed/signed copies* of the audited accounts, report and statements before final presentation and lodgment; and
- (c) s266 which requires you to *present the completed documents to an eligible meeting* (either of the members or of the committee, whichever applies). Note that this meeting is distinct from any initial committee meeting convened to prepare, sign or otherwise approve pre-audited documents.

Relevant references may be found at <http://www.fwa.gov.au/index.cfm?pagename=regorgsfrguidelines> and <http://www.fwa.gov.au/index.cfm?pagename=legislationfwroact>. If you are in any doubt as to the requirements or wish to clarify any aspect of the relevant legislation, or anticipate any difficulty in complying with the requirements, do not hesitate to contact Fair Work Australia.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

Fair Work Australia
Level 8, 80 William Street
EAST SYDNEY NSW 2011

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