



## AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Graham Murray  
Secretary South Australian District  
Mining & Energy Division  
Construction, Forestry, Mining and Energy Union  
1st Floor, Trades Hall  
11-16 South Terrace  
ADELAIDE SA 5000

Dear Mr Murray

**Re: Mining & Energy Division, South Australian District Branch, Construction, Forestry,  
Mining and Energy Union - Outstanding Financial Documents - *Workplace Relations Act*  
1996**

There is no record of lodgment 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 2001.

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

Therefore, I request your written advice **by Friday 1 November 2002** 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. lodgment 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 wish to discuss this letter you may contact me on (02) 8374 6618.

Yours sincerely

*Belinda Penna*

Belinda Penna  
for Deputy Industrial Registrar

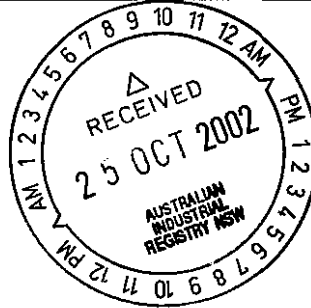
16 October 2002



# Construction Forestry Mining and Energy Union

**Construction & General Division**  
President: Ben Carslake  
Secretary: Martin O'Malley

**Mining & Energy Division**  
President: Geoff Day  
Secretary: Graham Murray



Australian Industrial Registry  
Level 8  
Terrace Towers  
EAST SYDNEY NSW 2011

22<sup>nd</sup> October 2002

**Attention: Belinda Penna**  
**For Deputy Industrial Registrar**

Dear Ms Penna,

**Re: Mining & Energy Division, South Australian District Branch,  
Construction Forestry Mining and Energy Union – Outstanding  
Financial Documents – Workplace Relations Act 1996**

Please be informed that the Auditors Report, Accounts and Statements of the abovementioned body for the year ending 31<sup>st</sup> December 2001 were forwarded to the National Office of the Mining and Energy Division for lodgment with the Australian Industrial Registry on 12<sup>th</sup> August 2002. Please find attached copy of accompanying letter. As you will see from the letter two meetings were held the first on 8<sup>th</sup> May 2002 and the second on 3<sup>rd</sup> June 2002. The Accounts were made available to Members through the June/July 2002 Newsletter as per Committee of Management Resolution 11<sup>th</sup> March 2002.

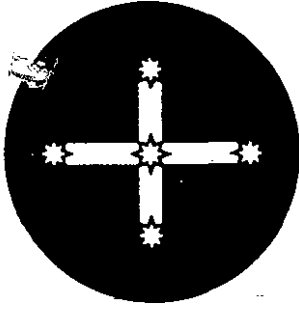
Yours faithfully,

p.p. *Geoffrey Day*

Geoffrey Day  
President  
Mining & Energy Division  
SA Divisional Branch



Cc Bruce Watson



# Construction Forestry Mining and Energy Union

Construction & General Division  
President: Ben Carslake  
Secretary: Martin O'Malley

Mining & Energy Division  
President: Geoff Day  
Secretary: Graham Murray

Construction Forestry Mining & Energy Union  
Mining & Energy Division  
Box Q235  
Queen Victoria Building Post Office  
SYDNEY NSW 1230

12<sup>th</sup> August 2002

Attention: **Bruce Watson**

Dear Bruce,

Re: **Audited Accounts**

Please find enclosed President's Certificate together with Financial Statements for year ending 31<sup>st</sup> December 2001, for the Mining & Energy Division, South Australian Branch.

The following may assist in finalising the Accounts.

The "first meeting" took place on 8<sup>th</sup> May 2002. The "second meeting" took place on 3<sup>rd</sup> June 2002. A summary of the Auditors Report, Accounts and Statements were made available to Members through the June/July 2002 Newsletter as per Committee of Management Resolution 11<sup>th</sup> March 2002.

Yours faithfully,

*p.p. L. Wilson*

Geoffrey Day  
President  
Mining & Energy Division  
SA Divisional Branch

AIRC SYDNEY 61 2 93806990

(AUTO)

FOLLOWING FILE(S) ERASED

FILE	FILE TYPE	OPTION	TEL NO.	PAGE	RESULT
073	MEMORY TX		92673198	03/03	OK

## ERRORS

1) HANG UP OR LINE FAIL 2) BUSY 3) NO ANSWER 4) NO FACSIMILE CONNECTION



## AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 8888  
Fax: (02) 9380 8980

## FACSIMILE

TO	Fran		
Organisation	Mining & Energy Division Office, CFMEU		
Fax Number	02 9267 3198	Phone Number	
FROM	Robin Godfrey		
Location	Australian Industrial Registry		
Fax Number	02 9380 6990	Phone Number	02 8374 6618
No of Pages (including cover)	3	Date	6/03/2003
Please notify sender if not all pages were received.		Time	4:24 PM

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## MESSAGE:

Fran,

As per our telephone conversation attached is letter which was received from the South Australian Divisional Branch, which indicates that the financial return was going to be lodged by the Divisional



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
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**MESSAGE:**

Fran,

As per our telephone conversation attached is letter which was received from the South Australian Divisional Branch, which indicates that the financial return was going to be lodged by the Divisional Office.

I would be grateful if you could let me know who to contact to get the return. Please call or fax me on numbers above, or you can email me on [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)

thanks for your assistance

Belinda Penna

THE FOLLOWING FILE(S) ERASED

FILE	FILE TYPE	OPTION	TEL NO.	PAGE	RESULT
044	MEMORY TX		92673198	01/01	OK

## ERRORS

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

## FACSIMILE

TO	Mr Bruce Watson, Divisional Secretary		
Organisation	Mining & Energy Division, CFMEU		
Fax Number	(02) 9267 3198	Phone Number	(02) 9267 1035
FROM	Belinda Penna		
Location	Australian Industrial Registry		
Fax Number	02 9380 6990	Phone Number	02 8374 6618
No of Pages (including cover)	1	Date	14/05/2003
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## MESSAGE:

Dear Mr Watson

I have spoken to you or staff in your office on a number of occasions recently regarding the outstanding financial return for the South Australian District Branch for the year ending 31



**AUSTRALIAN INDUSTRIAL REGISTRY**

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

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<b>TO</b>	Mr Bruce Watson, Divisional Secretary		
<b>Organisation</b>	Mining & Energy Division, CFMEU		
<b>Fax Number</b>	(02) 9267 3198	<b>Phone Number</b>	(02) 9267 1035
<b>FROM</b>	Belinda Penna		
<b>Location</b>	Australian Industrial Registry		
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**MESSAGE:**

Dear Mr Watson

I have spoken to you or staff in your office on a number of occasions recently regarding the outstanding financial return for the South Australian District Branch for the year ending 31 December 2001.

When last we spoke on 17 April 2003 you were in the process of having the branch re-draft their Secretary's certificate, which you were expecting to receive at the end of April 2003.

Could you please contact me on the phone or fax number above, or by email at [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au) and advise me when you now expect that the return will be able to be lodged.

Thank you,

Belinda Penna

# MINUTE

AUSTRALIAN INDUSTRIAL REGISTRY

Contact Officer: Belinda Penna  
Telephone No: 02 8374 6618  
Facsimile No: 02 9380 6990

My Reference: FR2001/733

Mr Bruce Watson, M&E Division Secretary rang regarding my fax of 6 March 2003. He apologised for the oversight of his office in not sending the return on to us, and asked for some clarification of the documents required.

After some discussion it became apparent that he needs more information from the branch regarding the date of supply to members and the date of the second meeting. He said he would get in touch with the branch to ascertain this information, and hopes to be able to send the return to us in the next few days.

Belinda Penna  
11 March 2003

Rang Bruce Watson, not in office, spoke to Diana - she will f/up with Bruce on mon 14/4 & call back.

B. Penna 11/4/03

Rang Diana again - Bruce has not been in office, she is still f/up with Bruce.

B. Penna 16/4/03

Bruce Watson called - he has had to have branch re draft "Secretary's Certificate". He will check branch up on Monday 28th April. I told him I would call again the following week if I have heard nothing. F/up 8/5/03.

B. Penna 17/4/03

Rang, left a message. If call not returned phone again 13/5/03

B. Penna 8/5/03.

Rang, spoke to a 'Diana' who didn't know where Mr Watson is or when he is due in. Fax sent. F/up 21 MAY 03.

Rang, spoke to Charlene - Mr Watson is away from the office all week. He apparently has my fax in his in-tray. Charlene will also send an email advising him I have rung again. I told her I will call Mr Watson again next week. F/up again 24th May. BP 21/5/03.

left a message on Bruce Watson answering machine 4/6/03.  
No response to message.





AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Bruce Watson  
General Secretary, Mining & Energy Division  
CFMEU  
PO Box Q1641  
SYDNEY NSW 1230

Dear Mr Watson

**Re: Outstanding Financial Return for the CFMEU Mining & Energy Division, SA District Branch for the year ending 31 December 2001 (FR2001/733)**

I refer to the outstanding financial return mentioned above. As you know, the Registry has contacted both your office, and the SA District Branch Office, on a number of occasions to enquire when the lodgement of these documents can be expected. Following discussions on the phone between Belinda Penna of the Registry and both yourself and members of your staff earlier in April and May I have been given to understand that there is some disagreement or confusion between the Divisional office and the District Branch office over who has the documents and who is to lodge them.

The Registry is not sure why the documents cannot be located and forwarded without undue delay. I should point out that in a letter to the Registry dated 22 October 2002, Mr Geoffrey Day, President of the SA District Branch wrote "*the Auditor's Report, Accounts and Statements...for the year ending 31st December 2001 were forwarded to the National Office of the Mining and Energy Division for lodgment with the Australian Industrial Registry on 12 th August 2002.*"

Accordingly, you are requested to lodge in the Registry, under cover of a certificate by the Secretary in accordance with subsection 280(1) of the *Workplace Relations Act 1996*, the abovementioned documents of the branch not later than **15 July 2003**.

Should you wish to discuss this letter please contact me on 02 8374 6509, or Belinda Penna on 02 8374 6618

Yours sincerely,

Stephen Kellett  
Assistant Manager, NSW Registry

17 June 2003

cc Mr Geoff Day  
President, Mining & Energy Division, SA District Branch



# Construction Forestry Mining and Energy Union

**Construction & General Division**  
President: Ben Carslake  
Secretary: Martin O'Malley

**Mining & Energy Division**  
President: Geoff Day  
Secretary: Graham Murray

Australian Industrial Registry  
Level 8  
Terrace Towers  
80 William Street  
SYDNEY NSW 2011

19<sup>th</sup> June 2003

Attention: Stephen Kellett  
Statutory Services Branch

Dear Sir,

Re: Lodgement of Financial Statements – South Australian Mining and Energy  
Divisional SA Branch  
For the year ending 31<sup>st</sup> December 2001 (FR2002/717)

It has been brought to my notice that a typographical error occurred in relation to the letter attached to the Presidents certificate for the Accounts, Mining and Energy Division, year ending 31<sup>st</sup> December 2001.

Please find attached new Presidents Certificate with corrections.

Yours sincerely,

Geoffrey Day  
President  
Mining & Energy Division  
SA Divisional Branch



a/.GDAY/vw

Construction Forestry, Forestry Mining and Energy Union  
Mining & Energy Division  
South Australian Branch

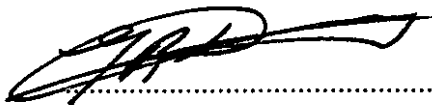
For Year ending 31st December, 2001

PRESIDENTS CERTIFICATE

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

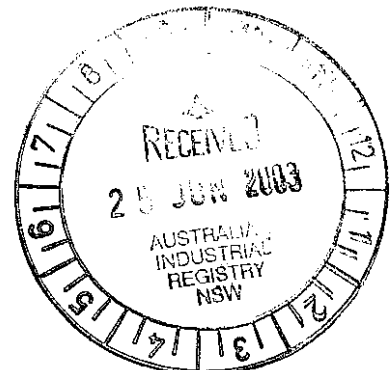
I, Geoffrey Day certify that the auditor's report, accounts and statements of the abovementioned Divisional Branch for the year ending 31<sup>st</sup> December 2001, annexed hereto, are copies of the documents presented to the meeting of the Divisional Branch Management Committee on 8<sup>th</sup> May 2002 and made available to members through the May/June 2002 Newsletter.

The Accounts were endorsed by the Divisional Management Committee at the 2<sup>nd</sup> meeting on the 3<sup>rd</sup> June 2002.



.....  
Divisional Branch President  
CFMEU  
Mining & Energy Division  
South Australian Branch

23/6/03  
.....  
Date





## AUSTRALIAN INDUSTRIAL REGISTRY

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

# FACSIMILE

TO	Mr Bruce Watson, General Secretary		
Organisation	CFMEU Mining & Energy Division		
Fax Number	(02) 9267 3198	Phone Number	(02) 9267 1035
FROM	Belinda Penna		
Location	Australian Industrial Registry		
Fax Number	02 9380 6990	Phone Number	02 8374 6618
No of Pages (including cover)	1	Date	2/07/2003
Please notify sender if not all pages were received.		Time	4:25 PM

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### MESSAGE:

Dear Mr Watson

I understand you spoke to Mr Stephen Kellett earlier today in reference to the outstanding financial statements and accounts for the SA District for the year ending 31 December 2001 (FR2001/733). Stephen advised me that you are waiting on a letter for the Branch.

The attached document was lodged separately in the Registry last week, and I am forwarding a copy to you in case this is what you are waiting for. Please note that the reference number quoted (FR2002/717) is incorrect.

Sincerely hoping that this is the document you require, and that accounts and statements will now be able to be lodged,

Belinda Penna

AIRC SYDNEY 61 2 93806990

(AUTO)

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069	MEMORY TX		92673198	03/03	OK

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Fax: (02) 9380 6990

## FACSIMILE

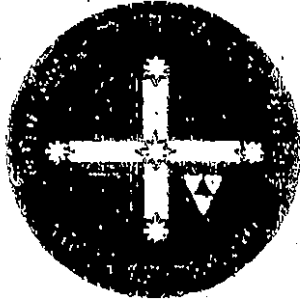
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## MESSAGE:

Dear Mr Watson

I understand you spoke to Mr Stephen Kellett earlier today in reference to the outstanding financial statements and accounts for the SA District for the year ending 31 December 2001 (FR2001/733).



# Construction Forestry Mining and Energy Union

Construction & General Division  
President: Ben Carslake  
Secretary: Martin O'Malley

Mining & Energy Division  
President: Geoff Day  
Secretary: Graham Murray

Australian Industrial Registry  
Level 8  
Terrace Towers  
80 William Street  
SYDNEY NSW 2011

19<sup>th</sup> June 2003

Attention: Stephen Kellett  
Statutory Services Branch

Dear Sir,

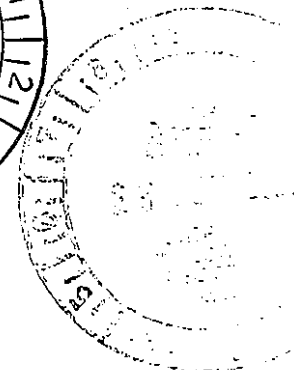
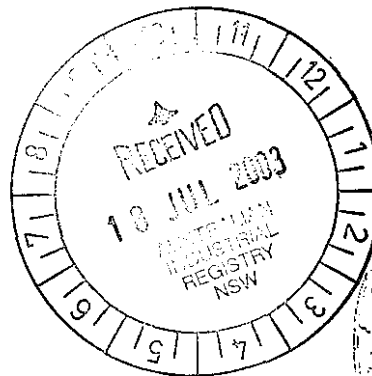
Re: Lodgement of Financial Statements – South Australian Mining and Energy  
Divisional SA Branch  
For the year ending 31<sup>st</sup> December 2001 (FR2002/737)

It has been brought to my notice that a typographical error occurred in relation to the letter attached to the Presidents certificate for the Accounts, Mining and Energy Division, year ending 31<sup>st</sup> December 2001.

Please find attached new Presidents Certificate with corrections.

Yours sincerely,

Geoffrey Day  
President  
Mining & Energy Division  
SA Divisional Branch



a/.GDAY/vw

Construction Forestry, Forestry Mining and Energy Union  
Mining & Energy Division  
South Australian Branch

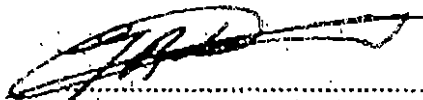
For Year ending 31st December, 2001

PRESIDENTS CERTIFICATE

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

I, Geoffrey Day certify that the auditor's report, accounts and statements of the abovementioned Divisional Branch for the year ending 31<sup>st</sup> December 2001, annexed hereto, are copies of the documents presented to the meeting of the Divisional Branch Management Committee on 8<sup>th</sup> May 2002 and made available to members through the May/June 2002 Newsletter.

The Accounts were endorsed by the Divisional Management Committee at the 2<sup>nd</sup> meeting on the 3<sup>rd</sup> June 2002.



.....  
Divisional Branch President  
CFMEU  
Mining & Energy Division  
South Australian Branch

23/6/03  
.....  
Date



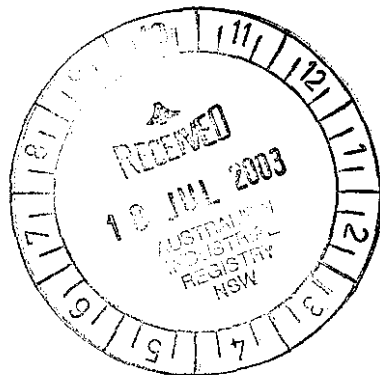
# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST DECEMBER, 2001

### 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
Notes to the Accounts	11-12



Prepared by:

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

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# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

### SUMMARY OF THE FINANCIAL STATEMENTS For the year ended 31st December, 2001

The Financial Statements of the Division 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

## MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

### ABRIDGED STATEMENT OF FINANCIAL PERFORMANCE For the year ended 31st December, 2001

	2001 \$	2000 \$
<b>INCOME</b>		
Member Contributions	83,564	79,518
Wages & Other Costs Reimbursed	9,908	-
	93,472	79,518
<b>TOTAL INCOME</b>		
<b>LESS EXPENSES</b>		
Salaries & On-Costs	54,177	54,578
Sub-Branch Expenses	5,772	5,476
Sustentation & Capitation Fees	6,269	9,298
Other Expenses	22,403	16,101
	88,621	85,453
<b>TOTAL EXPENSES</b>		
<b>OPERATING SURPLUS/(DEFICIT) FOR THE YEAR</b>	\$ 4,851	\$ (5,935)

### ABRIDGED STATEMENT OF FINANCIAL POSITION As at 31st December 2001

	2001 \$	2000 \$
<b>ACCUMULATED FUNDS</b>	\$ (7,439)	\$ (12,834)
Represented by:-		
Cash at Bank	48,532	48,221
Fixed Assets at WDV	13,323	17,480
	61,855	65,701
<b>TOTAL ASSETS</b>		
Interdivisional Loan Account	64,029	71,974
Leave Provisions	5,265	6,561
	69,294	78,535
<b>TOTAL LIABILITIES</b>		
<b>NET ASSETS</b>	\$ (7,439)	\$ (12,834)

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

**MINING & ENERGY DIVISION  
SOUTH AUSTRALIAN BRANCH**

TO THE MEMBERS OF THE C.F.M.E.U., MINING & ENERGY DIVISION

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 Division, for the year ended 31st December, 2001.

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

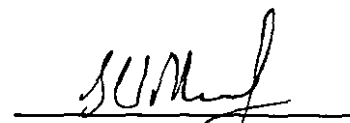


Andrew May  
Partner  
Registered Company Auditor

COMMITTEE OF MANAGEMENT

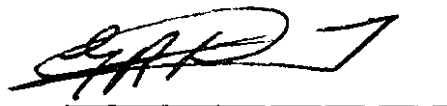


GEOFFREY R. DAY



GRAHAM MURRAY

ACCOUNTING OFFICER



GEOFFREY R. DAY

Signed at Adelaide this <sup>8th</sup> day of <sup>May</sup>, 2002.

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


**MINING & ENERGY DIVISION  
SOUTH AUSTRALIAN BRANCH**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We, GEOFFREY R. DAY and GRAHAM MURRAY, being two members of the Committee of Management of the Construction, Forestry, Mining & Energy Union, Mining & Energy 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, 2001.
- (2) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31st December, 2001, in accordance with the Rules of the Division.
- (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 Division, 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 Division.
- (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 year ended 31st December, 2001, and the Auditor's Report thereon.

  
\_\_\_\_\_  
GEOFFREY R. DAY

  
\_\_\_\_\_  
GRAHAM MURRAY

Signed at Adelaide this *8<sup>th</sup>* day of *May*, 2002.

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

**MINING & ENERGY DIVISION  
SOUTH AUSTRALIAN BRANCH**

**ACCOUNTING OFFICER'S CERTIFICATE**

I, GEOFFREY R. DAY, being the Officer responsible for keeping the accounting records of the Construction, Forestry, Mining & Energy Union, Mining & Energy Division, South Australian Branch, certify that as at 31st December, 2001, the number of Members of the Division was 246 (2000: 277).

In my opinion:-

- (1) The attached Accounts show a true and fair view of the financial affairs of the Branch, as at 31st December, 2001.
- (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 Division.
- (3) Before any expenditure was incurred by the Branch, approval of that expenditure was obtained in accordance with the Rules of the Division.
- (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.

Signed at Adelaide this <sup>8th</sup> 8 day of <sup>May</sup> May, 2002.

  
\_\_\_\_\_  
GEOFFREY R. DAY

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

AUDITOR'S REPORT  
YEAR ENDED 31ST DECEMBER, 2001

**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, Mining & Energy Division, South Australian Branch, for the year ended 31st December, 2001.

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 period ended 31st December, 2001, 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, 2001; 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.

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

**MAJOR, MAY & ASSOCIATES**  
**Chartered Accountants**



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

Signed at Adelaide this  day of , 2002.

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

MINING & ENERGY DIVISION  
SOUTH AUSTRALIAN BRANCH

STATEMENT OF FINANCIAL POSITION  
As at 31st December 2001

	Note	2001 \$	2000 \$
ACCUMULATED FUNDS			
Accumulated Surplus/(Deficit)		(58,370)	(63,221)
Leigh Creek Levy Fund	5	<u>50,931</u>	<u>50,387</u>
<b>TOTAL FUNDS</b>		<u>\$ (7,439)</u>	<u>\$ (12,834)</u>
These funds are represented by:-			
CURRENT ASSETS			
Bank Accounts			
Port Pirie Commonwealth Account		159	395
Leigh Creek Powerstate Account		224	222
Leigh Creek Levy Fund	5	<u>48,149</u>	<u>47,604</u>
<b>TOTAL CURRENT ASSETS</b>		<u>48,532</u>	<u>48,221</u>
NON CURRENT ASSETS			
Motor Vehicle at Cost		27,711	27,711
Less Accumulated Depreciation		<u>(14,388)</u>	<u>(10,231)</u>
<b>TOTAL NON CURRENT ASSETS</b>		<u>13,323</u>	<u>17,480</u>
<b>TOTAL ASSETS</b>		<u>61,855</u>	<u>65,701</u>
CURRENT LIABILITIES			
Provision for Annual Leave		5,265	6,561
Interdivisional Loan Account		<u>64,029</u>	<u>71,974</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>69,294</u>	<u>78,535</u>
<b>NET ASSETS</b>		<u>\$ (7,439)</u>	<u>\$(12,834)</u>

To be read in conjunction with the notes to the accounts



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

**MINING & ENERGY DIVISION  
SOUTH AUSTRALIAN BRANCH**

**STATEMENT OF ACCUMULATED FUNDS  
For the year ended 31st December, 2001**

	2001	2000
	\$	\$
Total Surplus/(Deficit)	4,851	(5,935)
Add Accumulated (Deficit) at the beginning of the Year	<u>(63,221)</u>	<u>(57,286)</u>
<b>ACCUMULATED (DEFICIT) AT THE END OF THE YEAR</b>	<b><u>\$(58,370)</u></b>	<b><u>\$(63,221)</u></b>

To be read in conjunction with the notes to the accounts

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

MINING & ENERGY DIVISION  
SOUTH AUSTRALIAN BRANCH

STATEMENT OF FINANCIAL PERFORMANCE  
For the year ended 31st December, 2001

	2001	2000
	\$	\$
INCOME		
Members' Contributions	83,564	79,518
Wages & Other Costs Reimbursed	9,909	-
	<hr/>	<hr/>
TOTAL INCOME	93,473	79,518
	<hr/>	<hr/>
LESS EXPENDITURE		
Audit & Accountancy Fees	650	950
Depreciation	4,157	4,157
Motor Vehicle Expenses	4,301	4,406
Payroll Tax	2,050	2,712
Port Pirie Welfare Fund	6,124	-
Provision for Annual Leave	(1,297)	1,006
Salaries - Officials	49,266	48,181
Sub-Branch Expenses - Leigh Creek	224	360
- Port Pirie	4,954	4,934
- Whyalla	594	181
Superannuation	3,103	1,737
Sustentation & Capitation	6,287	9,298
Telephone	578	900
Travel & Accommodation	6,577	5,689
Workcover	1,054	942
	<hr/>	<hr/>
TOTAL EXPENDITURE	88,622	85,453
	<hr/>	<hr/>
OPERATING SURPLUS/(DEFICIT)	\$ 4,851	\$ (5,935)
	<hr/>	<hr/>

To be read in conjunction with the notes to the accounts

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

### NOTES TO AND FORMING PART OF THE ACCOUNTS For the year ended 31st December, 2001

#### **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 for Employee Benefits, in the form of Accrued Annual Leave, has been made based on the estimated accrued entitlements of all employees on the basis of their terms of employment. The Long Service Leave provision in respect of this Branch is considered to be a National Office expense.

#### **Note 2. Divisional Rationalisation**

Since 1st September 1996, the Mining and Energy Division, South Australian Branch, has operated financially via a loan account with the Construction and General Division, South Australian Branch, utilising that Branch's Bank Account for all of its income and payments.

#### **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 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.

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS  
For the year ended 31st December, 2001

### Note 4. Mining and Energy Division Sub Branches

The Mining and Energy Division operates sub-branches at Leigh Creek and Port Pirie in South Australia. These sub-branches are funded via a self-imposed levy which is added to the members' contributions, and is then redistributed via the Adelaide branch.

### Note 5. Leigh Creek Levy Fund

	2001	2000
	\$	\$
Opening Balance, 1st January, 2001	50,387	49,881
Income		
Interest Received	545	508
<b>Total Income</b>	<b>545</b>	<b>508</b>
Less Expenditure		
Bank Charges	1	2
<b>Total Expenses</b>	<b>1</b>	<b>2</b>
<b>Closing Balance 31st December 2001</b>	<b>\$50,931</b>	<b>\$50,387</b>

It is important to understand that while the above Levy Fund is administrated via the Union, the Levy Fund Bank Account is an asset of the Members, and as such is not available to the Union for its ongoing operations. There was a minimal number of transactions on this account during the year.

### Note 6. Salaries – Officials

From 1st July 2000, the President of the SA Branch of the Mining & Energy Division has been employed by the SA Branch of the Construction & General Division. Since that time, his costs of employment, for accounting purposes, have been appropriately allocated between the two branches.



## AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Geoff Day  
President SA Divisional Branch  
CFMEU Mining & Energy Division  
1st Floor, Trades Hall  
11-16 South Terrace  
ADELAIDE SA 5000

Dear Mr Day

**Re: Lodgement of Financial Statements and Accounts for the CFMEU Mining & Energy Division, SA Divisional Branch for the year ending 31 December 2001 (FR2001/733)**

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry on 18 July 2003.

The documents have been filed. There are a couple of matters I would like to draw your attention to for your future reference when preparing your financial statements:

Committee of Management Certificate

Paragraph (4) of the Committee of Management Certificate makes reference to "the financial accounts in respect of the year ended 31 December 2001". The intention of the above statement as set out in regulation 109(1)(b)(iv) of the Workplace Relations Regulations is to certify that the organisation has complied with the Act in relation to the previous year's accounts.

Accordingly, the references should have been to "the financial accounts in respect of the year ending 31 December 2000". Many organisations make their Committee of Management certificates refer to "the financial accounts in respect of the preceding year" to simplify the preparation of this certificate.

Salaries

The Income and Expenditure Statement shows an amount listed as "Salaries - officials". Regulation 107 of the Workplace Relations Regulations requires that remuneration paid to holders of offices must be indicated separately from remuneration paid to employees. Future returns for this Branch should reflect any distinction between these two categories of remuneration that might apply.

If you would like to discuss any aspect of this letter please contact me on 02 8374 6618.

Yours sincerely,

*Belinda Penna*

Belinda Penna  
for Deputy Industrial Registrar

18 July 2003

cc. Mr Bruce Watson  
General Secretary  
Mining & Energy Division