



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/823-[105N-SAST]

Mr Graham Murray
District Secretary
South Australia District Branch
Mining and Energy Division
Construction, Forestry, Mining and Energy Union-
Trades Hall
11-16 South Terrace
ADELAIDE SA 5000

Dear Mr Murray

**Re: CFMEU - Mining & Energy Division, South Australia District Branch
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 December, 2002.

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

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation. Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

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

Yours sincerely

Belinda Penna

Belinda Penna
E-mail: belinda.penna@air.gov.au
10 February 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Our ref: FR2002/823

Mr Graham Murray
District Secretary
South Australia District Branch
CFMEU Mining & Energy Division
Trades Hall
11-16 South Terrace
ADELAIDE SA 5000

Dear Mr Murray

**Re: CFMEU Mining & Energy Division - South Australia District Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 31 December 2002.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgement of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice *by Monday 17 November 2003* as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified.

If you wish to discuss this letter please contact me on (02) 8374 6618.

Yours sincerely

Belinda Penna

Belinda Penna
for Deputy Industrial Registrar

31 October 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr John Maitland
National Secretary
Construction Forestry Mining and Energy Union
Level 2
15 Wentworth Avenue
SYDNEY NSW 2000

Dear Mr Maitland

Financial Reporting Obligations - various CFMEU Divisions and Branches

A number of branches of your organisation are yet to meet their reporting obligations under the Workplace Relations Act 1996 (the Act) for the financial year ending 31 December 2002. I would appreciate your assistance in ensuring that each does so without further delay.

The relevant branches and details are:

CFMEU - Mining and Energy Division - on 31 October 2003 the Registry sought by 17 November 2003 written advice from Mr Watson, General Secretary of the Division as to when the various steps in the financial reporting process would be completed and the financial documents lodged. No response has been received to this letter. In the normal course of events lodgement of the financial documents would have been expected by 31 October 2003.

CFMEU - Forest and Forest Products Victorian Division No2 Branch - on 31 October 2003 the Registry sought by 17 November 2003 written advice from Ms Calvert, Divisional Branch Secretary as to when the various steps in the financial reporting process would be completed and the financial documents lodged. No response has been received to this letter. In the normal course of events lodgement of the financial documents would have been expected by 31 October 2003.

CFMEU - Construction and General Division Victorian Branch - on 31 October 2003 the Registry sought by 17 November 2003 written advice from Mr Kingham, Branch Secretary as to when the various steps in the financial reporting process would be completed and the financial documents lodged. No response has been received to this letter. In the normal course of events lodgement of the financial documents would have been expected by 31 October 2003.

CFMEU - Mining and Energy Division - Tasmanian District Branch - on 31 October 2003 the Registry sought by 17 November 2003 written advice from Mr Hogan, District Secretary as to when the various steps in the financial reporting process would be completed and the financial documents lodged. No response has been received to this letter. In the normal course of events lodgement of the financial documents would have been expected by 31 October 2003.

CFMEU - FFPD - Boyer Sub-Branch of Pulp & Paper Workers Branch (No. 7 Branch)

In response to the Registry's letter of 31 October 2003 seeking advice by 17 November 2003 as to when the sub-branch's financial return for the year ending 31 December 2002 would be lodged, the Vice President and Acting Secretary/Treasurer Mr Stephen Zvilis responded by e-mail on 20 November 2003 outlining the steps the sub-branch had so far taken to meet its obligations. The Registry appreciates Mr Zvilis' response. However, the sub-branch's return has not yet been lodged.

The Registry wrote to Mr Zvilis again on 2 February 2004 seeking further information by 23 February 2004.

The following two organisations are of particular concern due to their previous delay or failure in meeting reporting requirements for past financial years. In particular:

CFMEU - Mining and Energy Division - South Australia District Branch - on 31 October 2003 the Registry sought by 17 November 2003 written advice from Mr Murray, District Secretary as to when the various steps in the financial reporting process would be completed and the financial documents lodged. No response has been received to this letter. In the normal course of events lodgement of the financial documents would have been expected by 31 October 2003.

This organisation lodged its financial return for the year ending 31 December 2001 in the Registry on 18 July 2003 substantially after it was due. This followed persistent and prolonged attempts by registry officers to contact officers responsible for its preparation and lodgement to remind them of the organisation's obligations.

CFMEU - FFPD Myrtelford Sub-branch of Pulp & Paper Workers Branch (No. 7 Branch) Victoria -

This organisation has failed to lodge its financial return for the financial years ending 31 December 2001 and 2002. The 2001 return is therefore substantially overdue. In the normal course of events the 2002 return should have been lodged by now.

The Registry has initiated regular contact with this organisation in relation to both returns and has been verbally informed on a number of occasions they are being prepared. However neither has been lodged.

As you would appreciate, the financial reporting provisions of the Act are an important means of ensuring organisations are accountable to their members and operate effectively. The Registry is seeking to improve the level of compliance generally with these provisions. The timely lodgement of financial returns is essential.

The Registry also appreciates that unforeseen problems may arise in the preparation of financial reporting documents from time to time which may cause delay in meeting these requirements. The Workplace Relations Act therefore provides for the Registrar to grant extensions of time to complete certain steps in the financial return process including lodgement of the return.

If an organisation is experiencing difficulties of this nature, its secretary should inform the Registry of the nature of the difficulty, indicate why it will affect its capacity to lodge on time and the period of any expected delay. This contact can be initiated by phone to the Registry and preferably then confirmed by letter or email formally requesting the Registrar to grant an extension of time if necessary.

I would appreciate your response to these matters. If you would like to discuss any of them please phone me on 8374 6509.

Yours sincerely



Peter McKerrow
Assistant Manager, NSW Registry

3 February 2004



**Construction Forestry Mining Energy Union
NATIONAL OFFICE**

National Secretary: John Maitland
Phone: (+61 2) 9267 3393
Fax: (+61 2) 9267 2460

1st Floor
265 Sussex Street
SYDNEY NSW AUSTRALIA 2000

Postal Address: Q1641 Q. V. B. Post Office, Sydney NSW AUSTRALIA 1230

M2004-007
20 February 2004

Deputy Industrial Registrar
Australian Industrial Registry
Level 8
80 William St
East Sydney 2010

by fax: 9380 6990

attention Peter McKerrow

Dear Sir

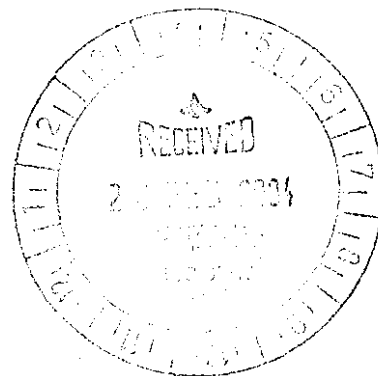
I am receipt of your correspondence dated 3 February 2004 concerning the financial reporting obligations of various CFMEU Divisions and Divisional Branches.

Please note that I have communicated with these offices and am awaiting information which shall be forwarded to you as a matter of urgency.

I must apologise for the delay in responding, as your correspondence was left sitting unattended in the wrong office and which I only received yesterday.

Yours faithfully

Rick Fowler
Executive Officer



MINUTE

AUSTRALIAN INDUSTRIAL REGISTRY

Contact Officer: Peter McKerrow
Telephone No: 02 8374 6666
Facsimile No: 02 9380 6990

Your Reference:

My Reference:

Mr Bruce Watson, General Secretary of the CFMEU Mining and Energy Division phoned today in response to the Registry's letter to the National Secretary of the CFMEU of 3 February 2004.

He advised that the Mining and Energy Division's financial return would be lodged within a few days and that he would follow up with the Tasmanian and South Australian District Branches of the Mining and Energy Division to ensure that their returns were also lodged.

Peter McKerrow

Asst. Manager
NSW Registry

26 February 2004

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

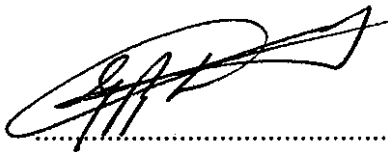
For Year ending 31st December, 2002

PRESIDENTS CERTIFICATE

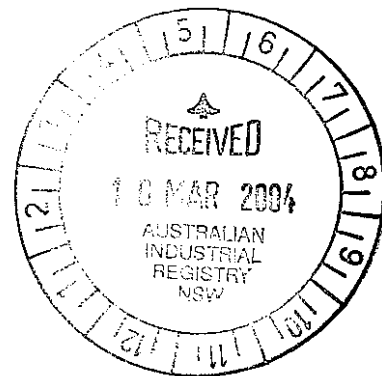
Pursuant to Section 280(1) of the Workplace Relations Act 1996.

I, Geoffrey Day, the duly authorised officer, certify that the auditor's report, accounts and statements of the abovementioned Divisional Branch for the year ending 31st December 2002, annexed hereto, are copies of the documents presented to the meeting of the Divisional Branch Management Committee on 25th February 2003 and made available to members through the March/April 2003 Newsletter.

The Accounts were endorsed by the Divisional Management Committee at the 2nd meeting on the 14th May 2003.



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



.....
21 / 7 / 2003
Date

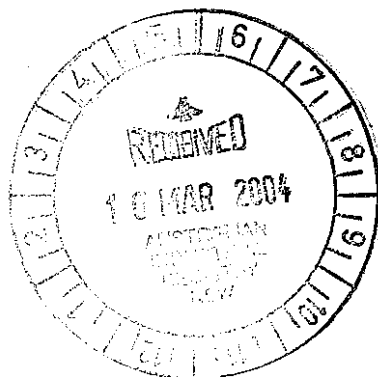
CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31ST DECEMBER, 2002

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, 2002

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, 2002

	2002 \$	2001 \$
INCOME		
Member Contributions	87,874	83,564
Wages & Other Costs Reimbursed	448	9,908
	<hr/>	<hr/>
TOTAL INCOME	88,322	93,472
LESS EXPENSES		
Salaries & On-Costs	57,142	54,177
Sub-Branch Expenses	2,320	5,772
Sustentation & Capitation Fees	10,322	6,269
Other Expenses	18,855	22,403
	<hr/>	<hr/>
TOTAL EXPENSES	88,639	88,621
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR	\$ (317)	\$ 4,851

ABRIDGED STATEMENT OF FINANCIAL POSITION As at 31st December 2002

	2002 \$	2001 \$
ACCUMULATED FUNDS	\$ (14,801)	\$ (7,439)
Represented by:-		
Cash at Bank	41,772	48,532
Fixed Assets at WDV	9,166	13,323
	<hr/>	<hr/>
TOTAL ASSETS	50,938	61,855
Interdivisional Loan Account	14,386	64,029
Leave Provisions	51,353	5,265
	<hr/>	<hr/>
TOTAL LIABILITIES	65,739	69,294
NET ASSETS	\$ (14,801)	\$ (7,439)

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, 2002.

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

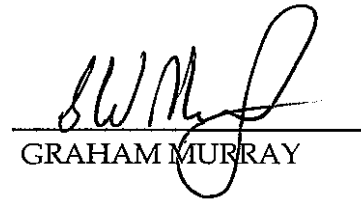


Andrew May
Partner
Registered Company Auditor

COMMITTEE OF MANAGEMENT

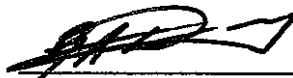


GEOFFREY R. DAY



GRAHAM MURRAY

ACCOUNTING OFFICER



GEOFFREY R. DAY

Signed at Adelaide this 25th day of FEBRUARY, 2003.

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, 2002.
- (2) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31st December, 2002, 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, 2002, and the Auditor's Report thereon.



GEOFFREY R. DAY



GRAHAM MURRAY

Signed at Adelaide this 25th day of FEBRUARY, 2003.

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, 2002, the number of Members of the Division was 259 (2001: 246).

In my opinion:-

- (1) The attached Accounts show a true and fair view of the financial affairs of the Branch, as at 31st December, 2002.
- (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 25th day of FEBRUARY, 2003.



GEOFFREY R. DAY

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

AUDITOR'S REPORT
YEAR ENDED 31ST DECEMBER, 2002

[m]²

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, 2002.

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, 2002, 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, 2002; 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
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 25th day of FEBRUARY, 2003.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

STATEMENT OF FINANCIAL POSITION As at 31st December 2002

	Note	2002	2001
ACCUMULATED FUNDS		\$	\$
Accumulated Surplus/ (Deficit)		(58,687)	(58,370)
Leigh Creek Levy Fund	5	43,886	50,931
		<hr/>	<hr/>
TOTAL FUNDS		\$ (14,801)	\$ (7,439)
		<hr/>	<hr/>
These funds are represented by:-			
CURRENT ASSETS			
Bank Accounts			
Port Pirie Commonwealth Account		159	159
Leigh Creek Powerstate Account		226	224
Leigh Creek Levy Fund	5	41,387	48,149
		<hr/>	<hr/>
TOTAL CURRENT ASSETS		41,772	48,532
		<hr/>	<hr/>
NON CURRENT ASSETS			
Motor Vehicle at Cost		27,711	27,711
Less Accumulated Depreciation		(18,545)	(14,388)
		<hr/>	<hr/>
TOTAL NON CURRENT ASSETS		9,166	13,323
		<hr/>	<hr/>
TOTAL ASSETS		50,938	61,855
		<hr/>	<hr/>
CURRENT LIABILITIES			
Provision for Annual Leave		7,560	5,265
Provision for Long Service Leave		43,793	-
Interdivisional Loan Account		14,386	64,029
		<hr/>	<hr/>
TOTAL CURRENT LIABILITIES		65,739	69,294
		<hr/>	<hr/>
NET ASSETS		\$ (14,801)	\$ (7,439)
		<hr/>	<hr/>

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, 2002**

	2002	2001
	\$	\$
Total Surplus/(Deficit)	(317)	4,851
Add Accumulated (Deficit) at the beginning of the Year	(58,370)	(63,221)
ACCUMULATED (DEFICIT) AT THE END OF THE YEAR	<u>\$ (58,687)</u>	<u>\$(58,370)</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 FINANCIAL PERFORMANCE For the year ended 31st December, 2002

	2002	2001	
	\$	\$	
INCOME			
Members' Contributions	87,874	83,564	
Wages & Other Costs Reimbursed	348	9,909	
TOTAL INCOME	<u>88,322</u>	<u>93,473</u>	
LESS EXPENDITURE			
Audit & Accountancy Fees	570	650	
Depreciation	4,157	4,157	
Motor Vehicle Expenses	2,900	4,301	
Payroll Tax	-	2,050	
Port Pirie Welfare Fund	4,322	6,124	
Provision for Annual Leave	2,296	(1,297)	
Salaries - Officials	Note 6	50,031	49,266
Sub-Branch Expenses			
- Leigh Creek	220	224	
- Port Pirie	1,796	4,954	
- Whyalla	325	594	
Superannuation	Note 6	3,951	3,103
Sustentation & Capitation	10,322	6,287	
Telephone	451	578	
Travel & Accommodation	6,434	6,577	
Workcover	Note 6	864	1,054
TOTAL EXPENDITURE	<u>88,639</u>	<u>88,622</u>	
OPERATING SURPLUS/(DEFICIT)	<u>\$ (317)</u>	<u>\$ 4,851</u>	

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, 2002

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 was previously considered to be a National Office expense, but the liability for this Provision was passed to the SA Branch from 1st July 2001.

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, 2002

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

	2002	2001
	\$	\$
Opening Balance, 1st January, 2002	50,931	50,387
Income		
Interest Received	304	545
Total Income	304	545
Less Expenditure		
Bank Charges	19	1
Removal Expenses	7,350	-
Total Expenses	7,369	1
Closing Balance 31st December 2002	\$43,866	\$50,931

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.

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.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31ST DECEMBER, 2002

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, 2002

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, 2002

	2002 \$	2001 \$
INCOME		
Member Contributions	87,874	83,564
Wages & Other Costs Reimbursed	448	9,908
	<hr/>	<hr/>
TOTAL INCOME	88,322	93,472
LESS EXPENSES		
Salaries & On-Costs	57,142	54,177
Sub-Branch Expenses	2,320	5,772
Sustentation & Capitation Fees	10,322	6,269
Other Expenses	18,855	22,403
	<hr/>	<hr/>
TOTAL EXPENSES	88,639	88,621
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR	<hr/> \$ (317)	<hr/> \$ 4,851

ABRIDGED STATEMENT OF FINANCIAL POSITION As at 31st December 2002

	2002 \$	2001 \$
ACCUMULATED FUNDS	<hr/> \$ (14,801)	<hr/> \$ (7,439)
Represented by:-		
Cash at Bank	41,772	48,532
Fixed Assets at WDV	9,166	13,323
	<hr/>	<hr/>
TOTAL ASSETS	50,938	61,855
Interdivisional Loan Account	14,386	64,029
Leave Provisions	51,353	5,265
	<hr/>	<hr/>
TOTAL LIABILITIES	65,739	69,294
NET ASSETS	<hr/> \$ (14,801)	<hr/> \$ (7,439)

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, 2002.

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 25th day of FEBRUARY, 2003.

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, 2002.
- (2) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31st December, 2002, 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, 2002, and the Auditor's Report thereon.



GEOFFREY R. DAY



GRAHAM MURRAY

Signed at Adelaide this 25th day of FEBRUARY, 2003.

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, 2002, the number of Members of the Division was 259 (2001: 246).

In my opinion:-

- (1) The attached Accounts show a true and fair view of the financial affairs of the Branch, as at 31st December, 2002.
- (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 25th day of FEBRUARY, 2003.



GEOFFREY R. DAY

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

AUDITOR'S REPORT
YEAR ENDED 31ST DECEMBER, 2002

[m]²

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, 2002.

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, 2002, 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, 2002; 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
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 25th day of FEBRUARY, 2003.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

STATEMENT OF FINANCIAL POSITION As at 31st December 2002

	Note	2002	2001
ACCUMULATED FUNDS		\$	\$
Accumulated Surplus/ (Deficit)		(58,687)	(58,370)
Leigh Creek Levy Fund	5	43,886	50,931
		<u>\$ (14,801)</u>	<u>\$ (7,439)</u>
TOTAL FUNDS			
These funds are represented by:-			
CURRENT ASSETS			
Bank Accounts			
Port Pirie Commonwealth Account		159	159
Leigh Creek Powerstate Account		226	224
Leigh Creek Levy Fund	5	41,387	48,149
		<u>41,772</u>	<u>48,532</u>
TOTAL CURRENT ASSETS			
NON CURRENT ASSETS			
Motor Vehicle at Cost		27,711	27,711
Less Accumulated Depreciation		(18,545)	(14,388)
		<u>9,166</u>	<u>13,323</u>
TOTAL NON CURRENT ASSETS			
		<u>50,938</u>	<u>61,855</u>
TOTAL ASSETS			
CURRENT LIABILITIES			
Provision for Annual Leave		7,560	5,265
Provision for Long Service Leave		43,793	-
Interdivisional Loan Account		14,386	64,029
		<u>65,739</u>	<u>69,294</u>
TOTAL CURRENT LIABILITIES			
		<u>\$ (14,801)</u>	<u>\$ (7,439)</u>
NET ASSETS			

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, 2002**

	2002	2001
	\$	\$
Total Surplus/(Deficit)	(317)	4,851
Add Accumulated (Deficit) at the beginning of the Year	(58,370)	(63,221)
ACCUMULATED (DEFICIT) AT THE END OF THE YEAR	<u>\$ (58,687)</u>	<u>\$(58,370)</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 FINANCIAL PERFORMANCE

For the year ended 31st December, 2002

	2002	2001
	\$	\$
INCOME		
Members' Contributions	87,874	83,564
Wages & Other Costs Reimbursed	348	9,909
	<hr/>	<hr/>
TOTAL INCOME	88,322	93,473
	<hr/>	<hr/>
LESS EXPENDITURE		
Audit & Accountancy Fees	570	650
Depreciation	4,157	4,157
Motor Vehicle Expenses	2,900	4,301
Payroll Tax	-	2,050
Port Pirie Welfare Fund	4,322	6,124
Provision for Annual Leave	2,296	(1,297)
Salaries - Officials	50,031	49,266
Sub-Branch Expenses	220	224
- Leigh Creek		
- Port Pirie	1,796	4,954
- Whyalla	325	594
Superannuation	3,951	3,103
Sustentation & Capitation	10,322	6,287
Telephone	451	578
Travel & Accommodation	6,434	6,577
Workcover	864	1,054
	<hr/>	<hr/>
TOTAL EXPENDITURE	88,639	88,622
	<hr/>	<hr/>
OPERATING SURPLUS/(DEFICIT)	\$ (317)	\$ 4,851
	<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, 2002

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 was previously considered to be a National Office expense, but the liability for this Provision was passed to the SA Branch from 1st July 2001.

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, 2002

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

	2002	2001
	\$	\$
Opening Balance, 1st January, 2002	50,931	50,387
Income		
Interest Received	304	545
Total Income	304	545
Less Expenditure		
Bank Charges	19	1
Removal Expenses	7,350	-
Total Expenses	7,369	1
Closing Balance 31st December 2002	\$43,866	\$50,931

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.

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.



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
Divisional Branch President
South Australian District Branch
CFMEU Mining & Energy Division
Trades Hall, 11-16 South Terrace
ADELAIDE SA 5000

Dear Mr Day

**Re: Lodgement of Financial Statements and Accounts for CFMEU Mining & Energy Division,
South Australian District Branch for the year ending 31 December 2002 (FR2002/823)**

Receipt is acknowledged on the abovementioned financial statements and accounts which were lodged in the Registry on 10 March 2004.

The documents have been filed, however, I would like to draw the following matter to your attention for future reference:

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 2002". 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 2001". 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.

If you have any enquiries about this letter please contact me on 02 8374 6618.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

11 March 2004