

**Construction, Forestry, Mining &  
Energy Union**

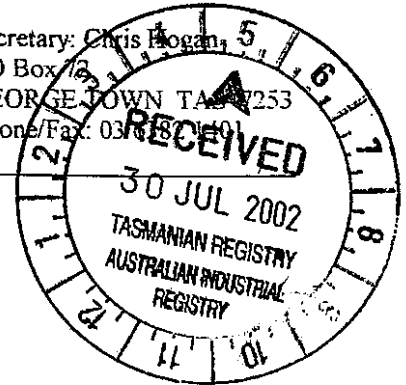
*Mining & Energy Division*

*Tasmanian District Branch*



President: Chris Hinds  
54 Elizabeth St  
GEORGE TOWN TAS 7253  
Phone/Fax: 03 63824 011

Secretary: Chris Hogan  
PO Box 123  
GEORGE TOWN TAS 7253  
Phone/Fax: 03 63824 011



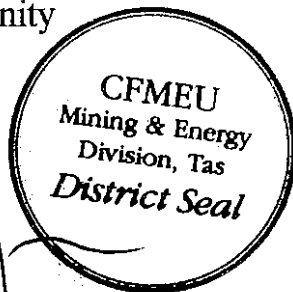
Att: Ms Sarscha Wardlaw  
Australian Industrial Registry

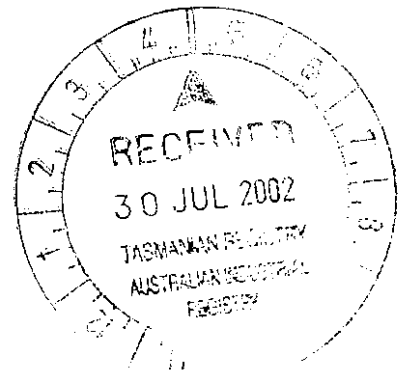
29/07/02

Please find enclosed the Financial Statements for the C.F.M.E.U Mining and Energy Division Tasmanian Branch for the years ended December 2000 and December 2001

These Statements will be sent to the board members and presented at our next board meeting, which will be held before the end of November 2002. These Statements will also be made available to all members.

Yours in Unity  
C. Hogan  
Secretary





**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION**

**TASMANIAN DISTRICT**

**FINANCIAL STATEMENTS AND REPORTS**

**31 DECEMBER 2001**



**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION - TASMANIAN DISTRICT**

**INDEPENDENT AUDITORS' REPORT TO MEMBERS**

**Scope**

We have audited the special purpose financial statements of the Construction, Forestry Mining and Energy Union, Mining and Energy Division - Tasmanian District for the year ended 31 December 2001, consisting of the statement of assets and liabilities, statement of receipts and payments, and accompanying notes as set out on pages 6 to 8. The Union's Committee of Management are responsible for the financial statements. The committee has determined that the basis of accounting used and described in Note 1 to the financial statements is consistent with the financial reporting requirements of the Workplace Relations Act 1996 and is appropriate to meet the needs of the members. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Union. No opinion is expressed as to whether the accounting policies used and described in Note 1 are appropriate to the needs of the members.

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

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with the statutory requirements of the Workplace Relations Act 1996 and the basis of accounting described in note 1 to the financial statements. These policies do not require the application of all accounting standards nor other mandatory professional reporting requirements.

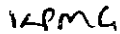
The audit opinion expressed in this report has been formed on the above basis.



## Audit Opinion

In our opinion, except for the effects on the

- (i) satisfactory accounting records detailing the sources and nature of the receipts (including receipts from members) and the nature and purposes of expenditure were kept by the Construction Forestry Mining and Energy Union, Mining and Energy Division - Tasmanian District (the Union) in respect of the year ended 31 December 2001, and we have received all the information and explanations we required for the purposes of our audit; and
- (ii) the accompanying accounts and statements, prepared on a cash basis as stated in Note 1, and in accordance with Section 273 of the Workplace Relations Act 1996, are properly drawn up so as to give a true and fair view of:
  - (a) the financial affairs of the Union as at 31 December 2001; and
  - (b) the receipts and payments, and surplus of the Union for the year ended on that date.

  
KPMG



K M Dean  
*Partner*

Place: Launceston  
Date: 15 July 2002

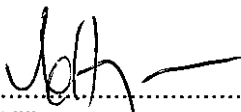
**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION**


**TASMANIAN DISTRICT**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We, Chris Hogan and Chris Hinds, being two members of the Committee of Management of the Construction, Forestry Mining and Energy Union, Mining and Energy Division - Tasmanian District, do state on behalf of the Committee and in accordance with a Resolution passed by the Committee, that:

- (i) in the opinion of the Committee of Management, the attached financial statements show a true and fair view of the financial affairs of the Union as at 31 December 2001;
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2001 in accordance with the rules of the organisation;
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under Section 274 of the Workplace Relations Act 1996, as amended) or copies of those records or documents, or copies of the rules of the organisation, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto, or the rules of the organisation; and
- (iv) the Union has complied with Section 279 of the Act in relation to the financial statements in respect of the year ended 31 December 2001 and the auditors' report thereon.

  
.....  
C Hogan

  
.....  
C Hinds

George Town, 15/7/02

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION**

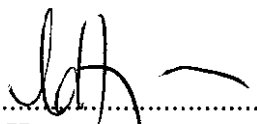
**TASMANIAN DISTRICT**

**ACCOUNTING OFFICER'S CERTIFICATE**

I, Chris Hogan, being the Officer responsible for keeping the accounting records of The Construction, Forestry Mining and Energy Union, Mining and Energy Division - Tasmanian District certify that as at 31 December 2001, the number of members of the Union was 119 (2000 - 123).

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Union as at 31 December 2001;
- (ii) a record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) no loans or other financial benefits, other than honorariums, were made to persons holding office in the organisation;
- (v) the register of members of the Union was maintained in accordance with the Workplace Relations Act, 1996.

  
.....  
C Hogan

George Town, 15/7/02

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION**

**TASMANIAN DISTRICT**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2001**

	<b>2001</b>	<b>2000</b>
	<b>\$</b>	<b>\$</b>
<b>MEMBERS' FUNDS</b>	114,593	118,882
	=====	=====
<b>Represented by:</b>		
<b>CURRENT ASSETS</b>		
Commonwealth Bank		
- Current Account	35,631	43,642
Westpac Banking Corporation		
- Term Deposits	78,962	75,240
	-----	-----
	114,593	118,882
	=====	=====

The accompanying notes form part of these accounts

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION  
TASMANIAN DISTRICT**

**STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2001**

	<b>2001</b>	<b>2000</b>
	\$	\$
<b>RECEIPTS</b>		
Central Office Contributions	-	7,200
Bank Interest	3,891	3,386
Members' Contributions	61,920	56,784
	-----	-----
	65,811	67,370
<b>PAYMENTS</b>		
Advertising & Promotion	157	891
Audit Fee	49	1,081
Bank Fees	93	146
Central Council - Contribution	45,748	26,344
Honorariums Paid to Officers	2,000	2,000
Meetings and Travelling	11,687	13,482
Plant & Equipment	319	2,318
Printing & Stationery	223	36
Sponsorship	5,350	1,157
Sundry	1,020	327
Telephone and Postage	3,401	2,928
Union Merchandise	53	324
	-----	-----
	70,100	51,034
	-----	-----
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(4,289)</b>	<b>16,336</b>
ADD: Bank Balance, 1 January 2001	118,882	102,546
	-----	-----
<b>BANK BALANCE 31 DECEMBER 2001</b>	<b>114,593</b>	<b>118,882</b>
	=====	=====

The accompanying notes form part of these accounts



**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION  
TASMANIAN DISTRICT**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2001**

**NOTE 1 ACCOUNTING METHODS**

The Union has elected, pursuant to Section 272 of the Workplace Relations Act 1996 to prepare its accounts on a cash basis, since the majority of transactions relative to its affairs are reflected in the cash movements for the period. Any items of a material nature which are not reflected in the cash movements for the period are disclosed in these notes to the accounts.

No liability exists for income tax as "Trade Unions" are exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.

**NOTE 2 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 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.

**NOTE 3 ACCRUALS**

At 31 December 2001 interest accrued on the Union's deposits with Westpac Banking Corporation and on the trading account held with Commonwealth amounted to \$441 (2000 \$744).



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Chris Hogan  
Branch Secretary  
Tasmanian District Branch  
CFMEU Mining & Energy Division  
PO Box 72  
GEORGETOWN TAS 7253

By facsimile (03) 6382 1401

Dear Mr Hogan

**Re: Financial Statements for the Mining & Energy Division - Tasmanian District Branch for the year ending 31 December 2000 (FR2001/487) and 31 December 2001 (FR2002/560)**

I refer to your letter of 29 July 2002, a copy of which is attached. In your letter you advised that the abovementioned financial statements were yet to be made available to the members or presented to a meeting of the Board.

Could you please advise the Registry of the following information:

- The date that the financial documents were supplied to the members, and
- The date on which the accounts, statements and Audit report were presented to a meeting of the District Branch Committee of Management or General Meeting of members for final approval.

If you have any queries concerning this please contact me on (02) 8374 6618.

Yours sincerely,

*Belinda Penna*

Belinda Penna  
for Deputy Industrial Registrar

28 March 2003

**Construction, Forestry, Mining &**

**Energy Union**

*Mining & Energy Division*



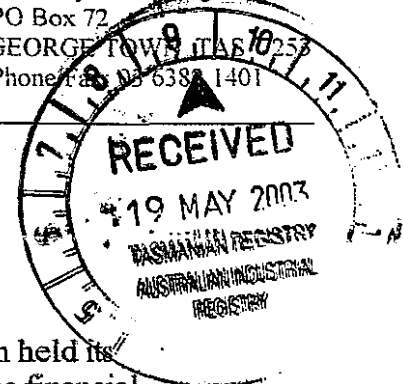
*Tasmanian District Branch*

President: Chris Hinds  
54 Elizabeth St  
GEORGE TOWN TAS 7253  
Phone/Fax: 03 63824 011

Secretary: Chris Hogan  
PO Box 72  
GEORGE TOWN TAS 7253  
Phone/Fax: 03 6382 1401

Att: Sarscha Wardlaw  
Industrial Registry

15/05/03

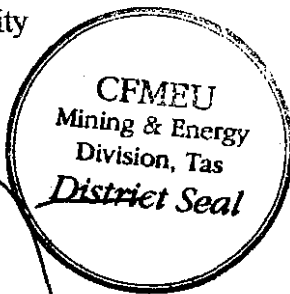


Dear Sarscha,

The C.F.M.E.U Mining and Energy Division held its Board of Management meeting on the 13/05/03 where the financial documents year ending December 2000 and December 2001 were presented for approval and passed.

The financial documents were also made available to each member of the Union by way of hard copy presented at meetings of each Lodge.

Yours in Unity  
C. Hogan  
Secretary





## AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Chris Hogan  
Tasmanian District Branch Secretary  
Mining & Energy Division  
CFMEU  
PO Box 72  
GEORGETOWN TAS 7253

Dear Mr Hogan

**Re: Lodgement of Financial Statements for the CFMEU Mining & Energy Division Tasmanian District Branch for the years ending 31 December 2000 (FR2001/487) and 31 December 2001 (FR2002/560)**

Receipt is acknowledged of your letter dated 15 May 2003, which was lodged in the Registry on 19 May 2003.

Following the receipt of this letter, which confirmed that the financial documents were accepted for final approval by the Board of Management on 13 May 2003, the financial accounts and statements have been filed.

There is, however, one matter which I would like to bring to your attention for future reference when preparing your financial statements.

Committee of Management Certificate

Paragraph (iv) of the certificate for the year ending 31 December 2000 makes reference to "the financial statements in respect of the year ended 31 December 2000".

Paragraph (iv) of the certificate for the year ending 31 December 2001 makes reference to "the financial statements in respect of the year ended 31 December 2001".

The intention of the 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 reference for the year ending 31 December 2000 should have been to "the financial statements in respect of the year ending 31 December 1999" and the reference for the year ending 31 December 2001 should have been to "the financial statements 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.

If you wish to discuss this matter please contact me on 02 8374 6618.

Yours sincerely,

Belinda Penna  
for Deputy Industrial Registrar

23 May 2003