



## AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Luke Van Der Meulen  
Secretary Victorian District Branch  
Mining & Energy Division  
Construction, Forestry, Mining and Energy Union  
14 Hazelwood Road  
MORWELL VIC 3840

Dear Mr Van Der Meulen

**Re: Mining & Energy Division, Victorian 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.

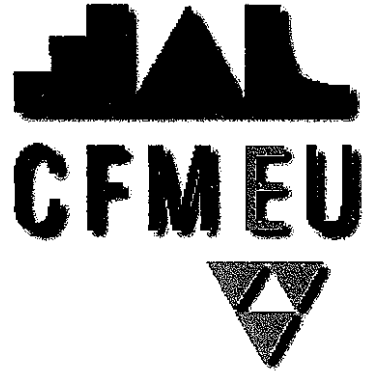
Yours sincerely

*Belinda Penna*

Belinda Penna  
for Deputy Industrial Registrar

16 October 2002

FR2001/735



**Victorian District**  
**Mining & Energy Division**  
Construction, Forestry, Mining and Energy Union  
14 Hazelwood Rd, Morwell 3840  
Phone 03 51 343311  
Facsimile 03 51 337058  
e-mail vicm-e@net-tech.com.au

21 October 2002

Belinda Penna  
Level 8, Terrace Towers  
80 Williams Street  
East Sydney NSW 2011



Dear Belinda

Response to Attached Letter

My apologies for not sending audit details in a timely manner, this being my first year as official being responsible for same.

Hoping the included audit details clears this up.

Yours faithfully

*per* Luke van der Muleun  
**Victorian Mining & Energy District**  
**President**



**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION  
VICTORIAN DISTRICT BRANCH**

**FINANCIAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2001**

**CONTENTS**

1	Accounting Officer's Certificate
2	Board of Managements' Certificate
3	Independent Audit Report to the Members
4	Statement of Financial Performance
5	Statement of Financial Position
6	Statement of Cash Flows
7-13	Notes to the Financial Statements
14	Disclaimer on Additional Financial Information
15-16	Income and Expenditure Account
17-18	Summary of the Financial Report

## ACCOUNTING OFFICER'S CERTIFICATE

I, Luke van der Meulen, being the Officer responsible for keeping the accounting records of the Construction Forestry Mining and Energy Union – Mining and Energy Division, Victorian District Branch ("the Union") certify that as at 31 December 2001, the number of members of the Union was 967.

In my opinion,

- (i) The attached financial report shows 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 the monies paid by, or collected from members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the Union;
- (iii) Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union;
- (iv) With regard to funds of the Union 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;
- (v) No loans or other financial benefits, other than remuneration in respect of their full-time employment with the Union, were made to persons holding office in the Union;
- (vi) The register of members of the Union was maintained in accordance with the Act.



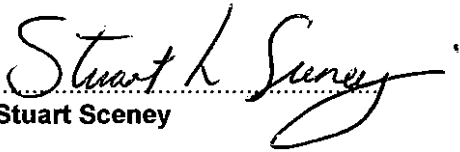
.....  
**Luke van der Meulen**

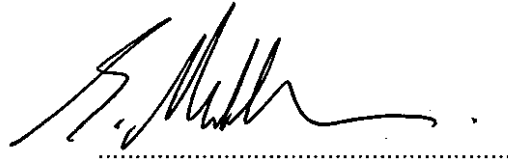
Signed this 12<sup>th</sup> day of June 2002.

**BOARD OF MANagements' CERTIFICATE**

We, Stuart Sceney and Graeme Middlemiss, being two members of the Board of Management of the Construction Forestry Mining and Energy Union – Mining and Energy Division, Victorian District Branch ("the Union"), do state on behalf of the Board of Management and in accordance with a resolution passed by the Board of Management that;

- (i) In the opinion of the Board of Management, the attached financial report shows a true and fair view of the financial affairs of the Union as at 31 December 2001; and
- (ii) In the opinion of the Board of Management, meetings of the Board of Management were held during the year ended 31 December 2001 in accordance with the rules of the Union; and
- (iii) To the knowledge of any member of the Board of Management, there have been no instances where records of the Union or other documents (not being documents containing information made available to a member of the Union under sub-section 274(2) of the Workplace Relations Act 1996), or copies of those records or documents, or copies of the rules of the Union, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, the Regulations thereto, or the rules of the Union; and
- (iv) The Union has complied with Sections 279 (1) and 279 (6) of the Act in relation to the financial report in respect of the preceding financial year, and the Auditors' Report thereon.

  
Stuart Sceney

  
Graeme Middlemiss

Signed this 12<sup>th</sup> day of June 2002.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

### SCOPE

We have audited the financial report of the Construction Forestry Mining and Energy Union – Mining and Energy Division, Victorian District Branch ("the Union") for the year ended 31 December 2001 as set out on pages 4 to 13. The Union's Board of Management is responsible for the preparation and presentation of the financial report. We have conducted an independent audit of this financial report in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. The procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and statutory requirements, so as to present a view which is consistent with our understanding of the Union's financial position and the results of its operations and cash flows.

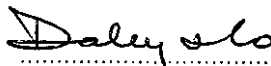
The audit opinion expressed in this report has been formed on the above basis.

### AUDIT OPINION

In our opinion:

- (a) Satisfactory accounting records have been kept by the Union so far as appears from our examination of these books, including:
  - (i) records of the sources and nature of the income of the Union (including income from members); and
  - (ii) records of the nature and purposes of the expenditure of the Union; and
- (b) The financial report required to be prepared under Section 273 of the Workplace Relations Act 1996 has been properly drawn up so as to give a true and fair view of:
  - (i) the financial affairs of the Union as at 31 December 2001; and
  - (ii) the income and expenditure, and result of the Union for the year ended on that date; and
- (c) The financial report has been prepared in accordance with Applicable Accounting Standards and other mandatory professional reporting requirements.

We have where necessary, obtained all the information and explanations that, to the best of our knowledge and belief, were necessary for the purposes of our audit.

  
.....  
**Daley & Co**  
Chartered Accountants  
98 Kembla Street, Wollongong NSW 2500

  
.....  
**M L Gleeson**  
Registered Company Auditor

Signed at Wollongong NSW this 12<sup>th</sup> day of June 2002.

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31 DECEMBER 2001**

	<b>NOTE</b>	<b>2001 \$</b>
<b>Revenues from Ordinary Activities</b>	2	<u>276,656</u>
<b>Expenses from Ordinary Activities</b>		
Employee Benefits Expense		100,293
Depreciation and Amortisation Expense		1,732
Operating Expenditure		<u>96,519</u>
		<u>198,544</u>
<b>Result from Ordinary Activities Before Income Tax</b>		78,112
Income Tax Expense relating to Ordinary Activities	1(d)	-
<b>OPERATING SURPLUS FOR THE YEAR</b>		<u><u>78,112</u></u>

The accompanying notes form part of this financial report

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2001**

	NOTES	2001 \$
<b>CURRENT ASSETS</b>		
Cash	3	168,922
Receivables	4	23,434
Prepayments		5,195
TOTAL CURRENT ASSETS		<u>197,551</u>
<b>NON-CURRENT ASSETS</b>		
Property, Plant and Equipment	5	27,550
TOTAL NON-CURRENT ASSETS		<u>27,550</u>
TOTAL ASSETS		<u>225,101</u>
<b>CURRENT LIABILITIES</b>		
Accounts Payable	6	66,984
Provisions	7	58,780
Other	8	21,225
TOTAL CURRENT LIABILITIES		<u>146,989</u>
TOTAL LIABILITIES		<u>146,989</u>
NET ASSETS		<u>78,112</u>
<b>ACCUMULATED FUNDS</b>		
Members Funds	9	<u>78,112</u>

The accompanying notes form part of this financial report



**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2001**

	NOTES	2001 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Members		277,655
Interest Received		1,073
Rents Received		23,262
Transfer from CFMEU – FEDFA viz Employee Entitlements		41,738
Payments to Suppliers and Employees		<u>(145,524)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	11	<u>198,204</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for Property, Plant and Equipment		(29,282)
Proceeds from Sale of Property, Plant and Equipment		<u>-</u>
NET CASH USED IN INVESTING ACTIVITIES		<u>(29,282)</u>
 NET INCREASE IN CASH HELD		 168,922
 CASH AT THE START OF THE FINANCIAL YEAR		 -
 CASH AT THE END OF THE FINANCIAL YEAR	 3	 <u><u>168,922</u></u>

The accompanying notes form part of this financial report

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2001**

**1. STATEMENT OF ACCOUNTING POLICIES**

This financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views, other pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act, 1996.

The financial report has been prepared on an accruals basis and is based on historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the Union in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) ESTABLISHMENT OF VICTORIAN DISTRICT BRANCH

The CFMEU – Mining and Energy Division, Victorian District Branch has been formed under a translation process between the CFMEU – Federated Engine Drivers' & Firemen's Association Division (FEDFA) and the CFMEU – Construction and General Division, Victorian Branch.

Under the translation process the net assets of the FEDFA are to be split between the CFMEU – Mining and Energy Division, Victorian District Branch and the CFMEU – Construction and General Division, Victorian Branch based on proportion of membership between the new entities. This process occurs under the National CFMEU scheme of amalgamation.

At the reporting date the translation process is still in progress. This Financial Report does not reflect as yet the full entitlement of net assets of the Union under the translation process which is to be completed by 31 December 2004. Such net assets will be recognised in the Financial Report upon their receipt. Furthermore, union contributions amounting to approximately \$30,000, received by the FEDFA prior to 1 January 2001 have been retained by that District as they were received prior to the establishment of this District. These contributions are not recognised as a receivable in this Financial Report. The Board of Management expects that the translation process (together with the recovery of union contributions mentioned above) should be completed in the ensuing two years.

The CFMEU – Mining and Energy Division National Office, lodged its original rules alterations establishing this new Victorian Branch on 22 February 2001. These alterations were officially certified by the Australian Industrial Registrar on 13 August 2001. For the purposes of this financial report, the Union has been treated as being established from 1 January 2001 within the legal structure and rules of the National Office of the CFMEU – Mining and Energy Division.

(b) PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are carried at cost, less where applicable any accumulated depreciation. The carrying amount of property, plant and equipment is reviewed periodically by Board of Management to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2001**

continued

**1. STATEMENT OF ACCOUNTING POLICIES**

continued

(b) PROPERTY, PLANT AND EQUIPMENT CONTINUED

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, is depreciated over their useful lives to the Union commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

<i>Class of Fixed Asset</i>	<i>Depreciation Rate</i>
	%
Computer Equipment	40.00
Motor Vehicles	22.50

(c) EMPLOYEE BENEFITS

Provision is made in respect of the Union's liability for annual leave, sick leave and long service leave arising from services rendered by officers and employees to balance date. Long service leave is accrued in respect of all officers and employees with more than 5 years service. Related on-costs are included in these provisions.

Contributions are made to employee superannuation funds and are charged as expenses where incurred.

As discussed in the transition process described in Note 1(a), the Union has taken over the employee entitlements of a former employee of the CFMEU – Federated Engine Drivers' & Firemen's Association. In connection with the transfer of those entitlements, the CFMEU – Federated Engine Drivers' & Firemen's Association has transferred funds to the Union covering annual leave, long service leave and redundancy leave entitlements.

(d) INCOME TAX

No provision for income tax is necessary as the Union (being a registered Industrial Trade Union) is exempt from tax under section 50-15 of the Income Tax Assessment Act.

(e) OUTSTANDING CONTRIBUTIONS

District contributions have been accounted for on an accrual basis.

(f) CLASSIFICATION OF FINANCIAL INFORMATION

This financial report applies the revised standards AASB 1018 *Statement of Financial Performance*, AASB 1034 *Financial Report Presentation and Disclosures* and the new AASB 1040 *Statement of Financial Position*. Adoption of these standards has resulted in the transfer of the reconciliation of opening to closing accumulated funds from the face of the statement of financial performance to Note 9.

(g) COMPARATIVES

There are no comparatives as the Union commenced trading for the first time on 1 January 2001.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2001**

continued

	2001
	\$
<b>2. OPERATING PROFIT FROM ORDINARY ACTIVITIES</b>	
Profit from ordinary activities before income tax is arrived at after taking into account:-	
<b>(a) REVENUE:</b>	
<i>Operating Activities</i>	
Contributions	249,857
Interest Received	1,435
Rents Received	21,147
Refunds/Reimbursements	868
Other Income	3,349
	<u>276,656</u>
<b>(b) EXPENSES</b>	
Depreciation of Non-Current Assets	
- Plant & Equipment	1,732
Movements In Employee Entitlements	8,301
Remuneration of Auditors	
- Auditing the Financial Report	6,400
- Accounting & Taxation Services	780
	<u>7,180</u>
<b>3. CASH</b>	
Cash on Hand	200
Cash at Bank/Credit Unions	
• MACU General Account	95,393
• CBA Redundancy Account	40,638
• CBA Term Deposit	32,691
	<u>168,922</u>
<b>4. RECEIVABLES</b>	
<b>Current</b>	
Contributions Receivable	17,357
Other Debtors	5,715
Interest Receivable	362
	<u>23,434</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2001**

continued

	2001 \$
<b>5. PROPERTY, PLANT AND EQUIPMENT</b>	
<b>COMPUTER EQUIPMENT</b>	
• At Cost	2,950
• Accumulated Depreciation	(1,083)
	1,867
<b>MOTOR VEHICLES</b>	
• At Cost	26,332
• Accumulated Depreciation	(649)
	25,683
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	27,550

**Movements in Carrying Amounts**

Movements in the carrying amounts (written down values) for each class of property, plant and equipment between the start and end of the current financial year.

	Computer Equipment	Motor Vehicles	TOTAL
Balance at Start of Year	-	-	-
Additions	2,950	26,332	29,282
Disposals -- Assets	-	-	-
Amort/Depreciation Expense	1,083	649	1,732
Disposals – Accum Dep'n	-	-	-
Balance at End of Year	1,867	25,683	27,550

**6. ACCOUNTS PAYABLE**

Accrued Expenses	61,847
Tax Payable (GST)	5,137
	66,984

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2001**

continued

	2001
	\$
<b>7. PROVISIONS</b>	
<b>Current</b>	
Provision for Annual Leave	5,182
Provision for Long Service Leave	20,860
Provision for Redundancy	23,990
Provision for Sick Leave	2,348
Provision for Audit and Accounting Fees	6,400
	<u>58,780</u>
Employees as at balance date	<u>2</u>
<b>8. OTHER LIABILITIES</b>	
Income in Advance	<u>21,225</u>
<b>9. MEMBERS FUNDS</b>	
Opening Balance at Start of Year	-
Add: Surplus from Ordinary Activities	78,112
Balance at End of Year	<u>78,112</u>
<b>10. AUDITORS REMUNERATION</b>	
Amounts received, or due and receivable, by the auditors for:	
• Auditing the financial report	6,400
• Accounting and Taxation Services	780
	<u>7,180</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2001**

continued

	2001
	\$
<b>11. CASH FLOW INFORMATION</b>	
<b>RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO OPERATING SURPLUS</b>	
Net Operating Surplus from Ordinary Activities	78,112
<b>Non Cash Items</b>	
• Depreciation	1,732
• Provision for Annual Leave	2,171
• Provision for Long Service Leave	3,782
• Provision for Sick Leave	2,349
• Provision for Redundancy	2,340
• Charges to Other Provisions	6,400
<b>Changes in Assets and Liabilities</b>	
Transfer of Leave Entitlements	41,738
Increase in Contributions Receivable	(17,356)
Increase in Receivables	(6,077)
Increase in Prepayments	(5,195)
Increase in Accounts Payable	66,983
Increase in Income in Advance	21,225
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>198,204</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2001**

continued

**13. SPECIFIED INFORMATION**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the following provisions of the Act:

S274

- ❶ A member of an organisation, or Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- ❷ An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such a manner, and within such time, as prescribed.
- ❸ A Registrar may only make an application under subsection (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.

**14. RELATED PARTY INFORMATION**

**MEMBERS OF THE BOARD OF MANAGEMENT**

Persons holding positions within the Union and as members of the Board of Management during the year:

- |                       |   |
|-----------------------|---|
| ➤ Luke van der Meulen | (District President/District Secretary) |
| ➤ Stuart Sceney       | (District Vice President – Mining)      |
| ➤ Graeme Middlemiss   | (District Vice President – Energy)      |
| ➤ Brian Manley        | (Board of Management)                   |
| ➤ Trevor Birkbeck     | (Board of Management)                   |
| ➤ Jess Macri          | (Board of Management)                   |
| ➤ Greg Hardy          | (Board of Management)                   |
| ➤ Graeme Reid         | (Board of Management)                   |
| ➤ Justin Felsbourg    | (Board of Management)                   |



**DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION**

The additional financial information presented on pages 15 to 16 is in accordance with the books and records of the Construction Forestry Mining and Energy Union – Mining and Energy Division Victorian District Branch ("The Union") which have been subjected to the auditing procedures applied in our statutory audit of the Union for the year ended 31 December 2001. It will be appreciated that our statutory audit did not cover all details of the additional financial information. Accordingly, we do not express an opinion on such financial information and no warranty of accuracy or reliability is given

In accordance with our firm policy, we advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person (other than the Union) in respect of such information, including any errors or omissions therein, arising through negligence or otherwise however caused.

.....  
Daley & Co  
Chartered Accountants  
Wollongong NSW 2500

Signed this 12<sup>th</sup> day of June 2002

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2001**

	NOTES	2001 \$
<b>INCOME</b>		
Rent Received – FEDFA		11,147
Rent Received – CFMEU		10,000
Contributions		249,857
Commissions		3,349
National Office Allowances & Reimbursements		868
Interest Income		1,435
<b>TOTAL INCOME</b>		<u>276,656</u>
<b>EXPENDITURE</b>		
Advertising		135
Affiliation Fees		153
Auditors Remuneration	10	7,180
Bank Charges		1,077
Cleaning		2,442
Computer Expenses		3,466
Depreciation		1,732
Donations		1,300
Electricity & Gas		1,555
Functions		2,102
Insurance		8,197
Motor Vehicle Expenses		10,803
Office Expenses		1,914
Payroll Tax		3,498
Petty Cash		1,840
Postage, Freight, Printing and Stationery		8,995
Provision for Annual Leave		2,171
Provision for Long Service Leave		3,782
Provision for Sick Leave		2,349
Rates		1,067
Redundancy		2,340
Reference Material		100
Repairs and Maintenance		251
Salaries and Wages – Officers		20,587
Salaries and Wages – Employees		40,714
Subscriptions		362
Superannuation Contributions		20,011
Sustentation Fees		37,849

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2001**

	<b>2001</b>
	<b>\$</b>
<b>EXPENDITURE</b>	
<small>Continued</small>	
Telephone and Facsimile	7,494
Training Expenses	100
Travelling Expenses	2,676
Union Dues	302
<b>TOTAL EXPENDITURE</b>	<u>198,544</u>
<b>OPERATING RESULT FOR THE YEAR</b>	<u>78,112</u>

## SUMMARY OF THE FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2001

The financial report of the Construction Forestry Mining and Energy Union – Mining and Energy Division Victorian District Branch ("The Union") has been audited in accordance with the provisions of the Workplace Relations Act 1996 ("The Act"), and the following summary is provided for members in accordance with Section 279(2) of the Act.

A copy of the Auditors' Report and Financial Report will be supplied free of charge to members who request the same.

Certificates required to be given under the Act by the Accounting Officer and the Central Council have been completed in accordance with the provisions of the Act and contain no qualifications.

In accordance with the requirements of the Act, the attention of members is drawn to the provisions of subsections (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 under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such a manner, and within such time, as prescribed.
- (3) A Registrar may only make an application under subsection (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.

2001

\$

### STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2001

ACCUMULATED FUNDS 78,112

Represented by:

#### ASSETS

Cash	168,922
Receivables	23,434
Prepayments	5,195
Property, Plant and Equipment	27,550
<b>TOTAL ASSETS</b>	<b>225,101</b>

#### LIABILITIES

Accounts Payable	66,984
Provisions	58,780
Other Liabilities	21,225
<b>TOTAL LIABILITIES</b>	<b>146,989</b>
<b>NET ASSETS</b>	<b>78,112</b>

**SUMMARY OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2001**

continued

	2001 \$
<b>STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER 2001</b>	
Contributions	249,857
Other Income	26,799
	<hr/>
	276,656
Less: Expenditure	198,544
	<hr/>
<b>OPERATING SURPLUS FOR THE YEAR</b>	<b>78,112</b>
	<hr/>

**AUDITORS CERTIFICATE**

We certify that the above summary is a fair and accurate summary of the financial report of the Construction, Forestry, Mining and Energy Union – Mining and Energy Division, for the year ended 31 December 2001. Our Auditors' Report dated 12<sup>th</sup> June 2002 on the Financial Report, did not contain any particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.

*Daley & Co.*

.....  
**DALEY & CO**

Chartered Accountants

98 Kembla Street, Wollongong NSW 2500

*M. L. Gleeson*

.....  
**M L Gleeson - Partner**  
**Registered Company Auditor**

Signed this 12<sup>th</sup> day of June 2002.



**AUSTRALIAN INDUSTRIAL REGISTRY**

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

Mr. Luke Van Der Meulen  
President, Victorian District Branch,  
Mining and Energy Division  
CFMEU  
14 Hazelwood Road  
MORWELL VIC 3840

Dear Mr Van Der Meulen

**Re Lodgment of Financial Statements - Construction, Forestry, Mining and  
Energy Union - Mining and Energy Division - Victorian District Branch  
for year ended 31 December 2001(FR 2001/735)**

Receipt is acknowledged of the above financial statements, which were lodged in the Registry on 14 November 2002.

The following matters require further information to be lodged before the financial documents can be filed:

Section 279(6) of the *Workplace Relations Act 1996* requires that a copy of the financial statements and accounts be provided to members no less than eight days prior to those accounts being presented at a general meeting of members or a meeting of the committee of management.

Please confirm when and how members were supplied with copies.

A review of these documents indicates that they do not contain the Secretary's Certificate. Please forward a copy of at your earliest convenience, as the Certificate must be lodged before the financial documents can be filed. An example of the required certificate is attached for your guidance.

I look forward to receiving further documentation and clarification of the issues raised at your earliest convenience.

Please do not hesitate to contact Robin Godfrey on (02) 8374 6509 should you wish to discuss any of these matters.

Yours sincerely,

Robin Godfrey  
Deputy Industrial Registrar  
NSW Registry

02 December 2002

# SECRETARY'S CERTIFICATE

I, .....name.....

certify that the enclosed copies of the Auditor's Report, accounts and statements of the

.....(organisation).....

for the year ended \*     /     /

are copies of the documents that were supplied to members on \*     /     /

and were subsequently presented to the general meeting of members/meeting of committee of management\* held on \*     /     /

(Signature)\_\_\_\_\_

(Name)\_\_\_\_\_

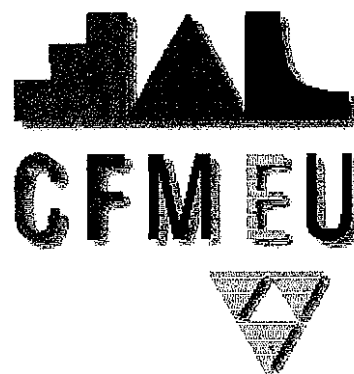
(Position)\_\_\_\_\_

Date     /     /

*\* Fill in the dates and cross out whichever meeting does not apply*

FR2001/735

**Victorian District**  
Mining & Energy Division  
Construction, Forestry, Mining and Energy Union  
Phone 03 51 343311 0417118911  
Facsimile 03 51 337058  
e-mail vicm-e@net-tech.com.au



17.03.2003

Robin Godfrey  
Deputy Industrial Registrar  
Level 8, Terrace Towers  
80 William Street  
East Sydney, NSW 2011

Dear Robin

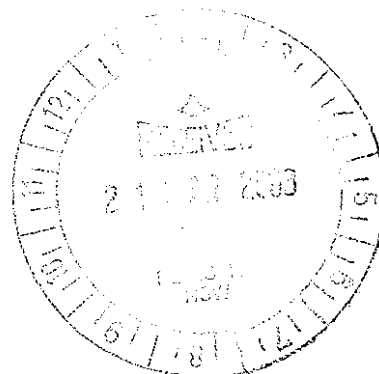
The Victorian District Board of Management were presented with and subsequently approved the audited financial statements at a District Board Meeting on June 12 2002.

These statements were circulated to all members via their addition in the November / December edition of our union journal which is mailed to each members home (see attachment).

I apologise for any delays.

Yours faithfully

Luke van der Meulen  
President





# Financial Summary of the CFMEU Mining and Energy Victorian District Branch

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

### SCOPE

We have audited the financial report of the Construction Forestry Mining and Energy Union – Mining and Energy Division, Victorian District Branch (“the Union”) for the year ended 31 December 2001 as set out on pages 4 to 13. The Union’s Board of Management is responsible for the preparation and presentation of the financial report. We have conducted an independent audit of this financial report in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance

as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. The procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and statutory requirements, so as to present a view which is consistent with our understanding of the Union’s financial position and the results of its operations and cash flows.

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

### AUDIT OPINION

In our opinion:

- (a) Satisfactory accounting records have been kept by the Union so far as appears from our examination of these books, including:
  - (i) records of the sources and nature of the income of the Union (including income from members); and
  - (ii) records of the nature and purposes of the expenditure of the Union; and
- (b) The financial report required to be prepared under Section 273 of the Workplace Relations Act 1996 has been properly drawn up so as to give a true and fair view of:
  - (i) the financial affairs of the Union as at 31 December 2001; and
  - (ii) the income and expenditure, and result of the Union for the year ended on that date; and
- (c) The financial report has been prepared in accordance with Applicable Accounting Standards and other mandatory professional reporting requirements.

We have where necessary, obtained all the information and explanations that, to the best of our knowledge and belief, were necessary for the purposes of our audit.

.....  
**Daley & Co**  
 Chartered Accountants  
 98 Kembla Street, Wollongong  
 NSW 2500

.....  
**M L Gleeson**  
 Registered Company Auditor

Signed at Wollongong NSW this 12th day of June 2002.

*The liability of Daley & Co is limited by and to the extent of, the Accountants Scheme under the Professional Standards Act 1994 (NSW)*

STATEMENT OF FINANCIAL PERFORMANCE		
FOR THE YEAR ENDED 31 DECEMBER 2001		
	NOTE	2001 \$
Revenues from Ordinary Activities	2	276,656
Expenses from Ordinary Activities		
Employee Benefits Expense		100,293
Depreciation and Amortisation Expense		1,732
Operating Expenditure		96,519
		<u>198,544</u>
Result from Ordinary Activities Before Income Tax		78,112
Income Tax Expense relating to Ordinary Activities	1(d)	—
<b>OPERATING SURPLUS FOR THE YEAR</b>		<u><u>78,112</u></u>



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 8380 6990

Mr Luke Van Der Meulen  
Branch President  
Victorian District Branch  
Mining & Energy Division  
CFMEU  
14 Hazelwood Road  
MORWELL VIC 3840

Dear Mr Van Der Meulen

**Re: Lodgement of Financial Statements - CFMEU Mining & Energy Division, Victorian District Branch - year ending 31 December 2001 (FR2001/735)**

Receipt is acknowledged of your letter dated 17 March 2003 in reference to the above named financial statements. The letter was lodged in the Registry on 21 March 2003.

The financial documents have been filed. However, I would like to draw one matter to your attention.

I note that in your letter you refer to the documents being presented to a meeting of the Victorian District Board of Management in June 2002. You then state that the documents were supplied to the members in the November/December 2002 edition of your journal.

Subsections 279(6) & (7) of the *Workplace Relations Act 1996* set out the requirement for the documents to be represented to a second meeting of the branch committee/board of management or annual general meeting at least eight days **after** the supply of the documents to the members.

The purpose of this second meeting is for the branch committee/board of management or annual general meeting to give final approval to the accounts after the members have had time to peruse the documents.

Please advise the Registry once the documents have been represented for final approval to the branch committee/board of management or annual general meeting to complete the process.

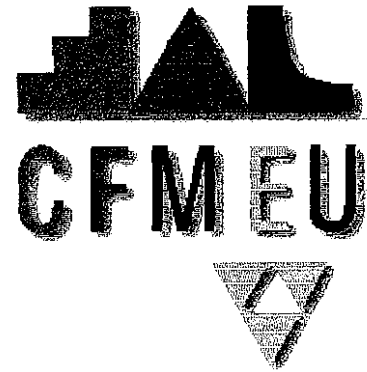
If you have any further queries about this please contact either Robin Godfrey or myself on 02 8374 6509.

Yours sincerely,

Stephen Kellett  
Assistant Manager, NSW Registry

21 March 2003

Victorian District  
Mining & Energy Division  
Construction, Forestry, Mining and Energy Union  
Phone 03 51 343311 0417118911  
Facsimile 03 51 337058  
e-mail vicm-e@net-tech.com.au



3<sup>rd</sup> June, 2003.

Mr. Stephen Kellett,  
Assistant Manager, NSW Registry,  
Level 8 Terrace Towers,  
80 William Street  
East Sydney NSW 2011.



Dear Stephen,

In response to letter attached out Victorian District Board of Management met on Friday 23<sup>rd</sup> May and passed the following resolution.

**Resolution 1. Final Approval of 2001 Accounts**

*Moved Graeme Middlemiss*

*Seconded Brian Manley*

*“The Board of Management hereby gives final approval of the accounts of the year ended 31 December 2001 on the basis that the District’s members have had the required opportunity to peruse the accounts after their publication in the November 2002 edition of the Union’s journal, Common Cause and discussion at Lodge meetings.”*

**CARRIED**

I hope this satisfies all our requirements and thank you for your patience.

Yours Faithfully,

Luke van der Meulen  
President





AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Luke Van Der Meulen  
Branch President  
Victorian District Branch  
Mining & Energy Division  
CFMEU  
14 Hazelwood Road  
MORWELL VIC 3840

Dear Mr Van Der Meulen

**Re: Lodgement of Financial Statements - CFMEU Mining & Energy Division, Victorian District Branch - year ending 31 December 2001 (FR2001/735)**


Receipt is acknowledged of your letter dated 17 March 2003 in reference to the above named financial statements. The letter was lodged in the Registry on 21 March 2003.

The financial documents have been filed. However, I would like to draw one matter to your attention.

I note that in your letter you refer to the documents being presented to a meeting of the Victorian District Board of Management in June 2002. You then state that the documents were supplied to the members in the November/December 2002 edition of your journal.

Subsections 279(6) & (7) of the *Workplace Relations Act 1996* set out the requirement for the documents to be represented to a second meeting of the branch committee/board of management or annual general meeting at least eight days **after** the supply of the documents to the members.

The purpose of this second meeting is for the branch committee/board of management or annual general meeting to give final approval to the accounts after the members have had time to peruse the documents.

 Please advise the Registry once the documents have been represented for final approval to the branch committee/board of management or annual general meeting to complete the process.

If you have any further queries about this please contact either Robin Godfrey or myself on 02 8374 6509.

Yours sincerely,



Stephen Kellett  
Assistant Manager, NSW Registry

21 March 2003



**AUSTRALIAN INDUSTRIAL REGISTRY**

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

Mr Luke van der Meulen  
Branch President  
Victorian District Branch  
CFMEU Mining & Energy Division  
14 Hazelwood Road  
MORWELL VIC 3840

Dear Mr van der Meulen

**Re: Lodgement of Financial Statements - CFMEU Mining & Energy Division Victorian  
District Branch - year ending 31 December 2001 (FR2001/735)**

Receipt is acknowledged of your letter dated 3 June 2003, setting out the date on which the Victorian District Board of Management met to pass the resolution to finally approve the financial accounts.

This letter has been filed. Thank you for your attention to this matter.

Yours sincerely,

Belinda Penna  
for Deputy Industrial Registrar

10 June 2003