



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/713-[105N-VICF]

Mr Tom Watson  
Divisional Branch Secretary  
Construction, Forestry, Mining and Energy Union  
Victorian FEDFA Divisional Branch  
34-40 Barry Street  
CARLTON VIC 3053

Dear Mr Watson

**Re: Construction, Forestry, Mining and Energy Union-FEDFA Division, Victorian Divisional 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, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations* Schedule (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 December, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 31 December, 2003 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.

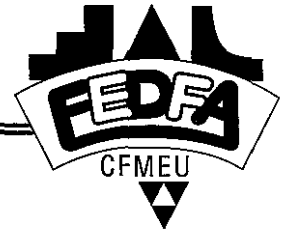
Please note that a branch of an organisation may be exempted from the accounting, auditing and reporting obligations in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act 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.

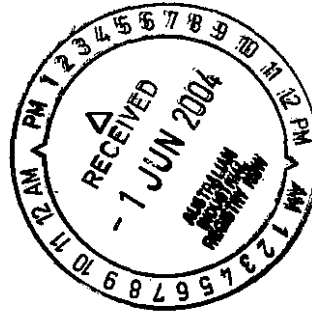
Yours sincerely

Belinda Penna

E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)  
12 January 2004



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



ABN 40 943 811 848

34-40 Barry Street,  
Carlton Victoria 3053

Telephone: (03) 9347 9777

Fax: (03) 9347 3385

Email: [service@fedfa.cfmeu.asn.au](mailto:service@fedfa.cfmeu.asn.au)

Dear Sir/Madam

Reference: **Lodgement of Financial Returns for the year ended  
31 December 2003  
Construction Forestry Mining & Energy Union  
FEDFA Victorian Divisional Branch**

As required, please find enclosed signed Balance Sheet and Accounts of the Construction Forestry Mining & Energy Union – FEDFA Victorian Divisional Branch

**First Meeting** - These accounts were adopted and endorsed by the Divisional Branch Council on Wednesday 28 April 2004 (copy of minutes enclosed – see Agenda Item 3, Page 2).

A copy of the CFMEU/FEDFA Journal "Dynamo", containing a summary of our accounts for the period, which was forwarded to the total membership on Tuesday 18 May 2004, is enclosed.

**Second Meeting** - The accounts were then presented to a meeting of the State Committee of Management on Thursday 27 May 2004 (copy of minutes enclosed – see Page 4).

No individual donations exceeded \$1,000 during the year.

We trust that this is in accordance with requirements.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Tommy Watson'.

**Tommy Watson  
State Secretary**

28 May 2004

CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION

FEDERATED ENGINE DRIVERS' & FIREMENS'S

ASSOCIATION

VICTORIAN DIVISIONAL BRANCH

BALANCE SHEET AND ACCOUNTS  
DECEMBER, 31, 2003

TABLE OF CONTENTS

COMMITTEE OF MANAGEMENT'S CERTIFICATE	PAGE 1.
ACCOUNTING OFFICER'S CERTIFICATE	2.
AUDITORS'S REPORT	3.
GENERAL FUND INCOME AND EXPENDITURE STATEMENT	4-5.
BALANCE SHEET	6.
NOTES TO AND FORMING PART OF THE ACCOUNTS	7-9.

CONSTRUCTION FORESTRY MINING ENERGY-UNION -  
FEDERATED ENGINE DRIVERS' & FIREMEN'S ASSOCIATION  
COMMITTEE OF MANAGEMENT'S CERTIFICATE  
DECEMBER 31, 2003.

We, Peter Andriske and Jan Kadziela being two members of the Committee of Management of the CFMEU - FEDFA Victorian Divisional Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that -

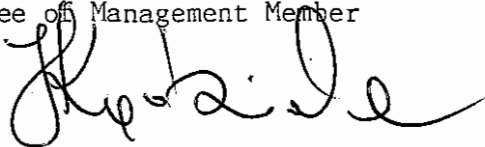
- (i) In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Association as at December 31, 2003.
- (ii) In the opinion of the Committee of Management, meetings of the Committee were held during the twelve months ended December 31, 2003 in accordance with the rules of the Association.
- (iii) To the knowledge of any member of the Committee, there have been no instances where records of the Association or other documents, (not being documents containing information made available to a member of the Association under section 274 of the Workplace Relations Act 1996) or copies of those records or documents, or copies of the rules of the Association 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 Association; and
- (iv) The CFMEU - FEDFA Victorian Divisional Branch has complied with Sub-Section 279 (1) and (6) of the Act in relation to the financial accounts in respect of the twelve months ended December 31, 2002. and the Auditors' Report thereon.

Signed this 28 day of April 2004.



PETER ANDRISKE  
Committee of Management Member

JAN KADZIELA  
Committee of Management Member



CONSTRUCTION FORESTRY MINING ENERGY UNION -  
FEDERATED ENGINE DRIVERS'S & FIREMEN'S ASSOCIATION  
VICTORIAN DIVISIONAL BRANCH  
ACCOUNTING OFFICER'S CERTIFICATE  
DECEMBER 31, 2003.

I, Thomas Watson, being the officer responsible for keeping the accounting records of the CFMEU - FEDFA Victorian Divisional Branch, certify that as at December 31, 2003 the number of members of the Victorian Branch was 5238.

In my opinion;

- (i) The attached accounts show a true and fair view of the financial affairs of the Association as at December 31, 2003.
- (ii) 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 bank account to which those moneys are to be credited, in accordance with the rules of the association;
- (iii) Before any expenditure was incurred by the Association approval of the incurring of the expenditure was obtained in accordance with the rules of the Association;
- (iv) With regard to funds of the Association 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 purpose 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 Association were made to persons holding office in the Association;
- (vi) The register of members of the Association was maintained in accordance with the Act.

Signed this 28 day of April 2004.



THOMAS WATSON  
State Secretary

CONSTRUCTION FORESTRY MINING ENERGY UNION -  
FEDERATED ENGINE DRIVERS' & FIREMEN'S ASSOCIATION  
VICTORIAN DIVISIONAL BRANCH  
AUDITOR'S REPORT  
DECEMBER 31, 2003.

I have inspected and audited the accounting records kept by the CFMEU-FEDFA Victorian Divisional Branch, in respect of the twelve months ended December 31, 2003 in accordance with Australian Auditing Standards. I have also received all information and explanations I required for the purposes of my audit.

In my opinion;

- (i) there were kept by the Association in respect of the twelve months ended December 31, 2003 satisfactory accounting records detailing the sources and nature of the income of the Association, (including receipts from members) and the nature and purposes of payments, and
- (ii) the attached accounts and statements, prepared in accordance with the accounting policies outlined in Note 1 to the Accounts, 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 Association as at December 31, 2003 and
  - (b) the income and expenditure, and surplus of the Association for the twelve months ended on that date.

Signed this 28 day of April 2004.



Graeme Arthur Pratt FCPA

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION -  
 FEDERATED ENGINE DRIVERS' AND FIREMEN'S  
 ASSOCIATION OF AUSTRALIA, VICTORIAN BRANCH

STATEMENT OF INCOME AND EXPENDITURE - GENERAL FUND  
 FOR THE TWELVE MONTHS ENDED 31ST DECEMBER, 2003.

	2003	2002
<b>INCOME</b>		
Employee Entitlements Fund Interest	48,443	41,740
Interest	1,564	1,089
Membership Contributions	1,559,658	1,600,081
Levy	493,393	194,864
Trade Union Training	24,262	32,244
Directors Fees - Incolink	22,190	24,000
Reimbursement - C. Stewart	50,418	49,985
O H & S Reimbursement	962	135,141
Dynamo Advertising	10,364	16,154
Yallourn Branch Surplus Funds	-	777
Share of CBUS Profit	7,548	-
<b>Total Income</b>	<b>2,218,802</b>	<b>2,096,075</b>
<b>EXPENSES</b>		
Affiliation fees	35,322	29,190
Audit & Accountancy Fees	7,660	6,835
Bank Charges	22,291	18,577
Building costs	22,257	14,599
Cleaning	23,581	15,600
Computer Consultants	-	8,500
Delegates Organising and Airfares	41,123	26,877
Depreciation	104,533	106,183
Donations	4,501	3,225
Dynamo	25,181	17,013
Electricity light and power	11,911	11,319
Fringe benefits tax	16,470	20,811
Functions and Entertainment	9,241	9,196
Insurance and Workcover	23,425	21,186
Legal	9,486	180,917
Loss on T-Shirts, caps, flags etc.,	4,436	3,779
Mortality Benefit Insurance	8,949	16,955
Morwell Office expenses	10,920	10,690
Motor Vehicle expenses	110,743	117,963
Payroll Tax	53,277	52,189
Postage	22,954	12,423
Printing and Stationery	49,704	69,177
Remuneration - Officials	660,529	628,081
Remuneration - Employees	167,812	129,350
Stewards' expenses	564	2,164
Sundry expenses	8,423	10,380
Superannuation fund contributions	157,172	156,664
Sustentation fees - Federal Branch	198,076	185,788
Telephone and Internet	48,897	38,052
<b>Total Expenses</b>	<b>1,859,438</b>	<b>1,923,683</b>
<b>Operating Surplus for the Year</b>	<b>359,364</b>	<b>172,392</b>

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION -  
 FEDERATED ENGINE DRIVERS' AND FIREMEN'S  
 ASSOCIATION OF AUSTRALIA, VICTORIAN BRANCH

STATEMENT OF INCOME AND EXPENDITURE - GENERAL FUND  
 FOR THE TWELVE MONTHS ENDED 31ST DECEMBER, 2003.

	2003	2002
Operating Surplus for the year	359,364	172,392
ADD - NON OPERATING INCOME:		
CFMEU - M & E Coverage Agreement	100,000	-
CFMEU - C & G reimbursement re Share of Assets	165,000	-
CFMEU - C & G Share of Integration costs	95,000	-
Federal Office debt forgiven	188,467	-
	<u>548,467</u>	<u>-</u>
	907,831	172,392
DEDUCT - NON OPERATING EXPENSES		
Accrued Annual leave	30,161	1,947
Accrued Long Service leave	156,379	24,914
Accrued Redundancy	34,825	17,845
Loss on disposal of cars	1,817	209
CFMEU - M & E Share of Assets	220,000	-
	<u>443,182</u>	<u>44,915</u>
SURPLUS FOR THE YEAR	464,649	127,477
General Fund Balance January, 2003.	<u>1,546,342</u>	<u>1,418,865</u>
General Fund Balance at December, 31st, 2003	<u>2,010,991</u>	<u>1,546,342</u>



CONSTRUCTION, FORESTRY, MINING & ENERGY UNION -  
 FEDERATED ENGINE DRIVERS' AND FIREMEN'S  
 ASSOCIATION OF AUSTRALIA, VICTORIAN BRANCH

BALANCE SHEET AS AT 31ST DECEMBER, 2003.

	Note	2003	2002
<b>CURRENT ASSETS</b>			
Cash	2	109,645	54,318
Investments	3	1,398,422	949,979
Inventories	4	10,831	16,462
Other	5	31,635	20,526
<b>TOTAL CURRENT ASSETS</b>		<b>1,550,533</b>	<b>1,041,285</b>
<b>NON - CURRENT ASSETS</b>			
Property, plant and equipment	6	1,312,711	1,276,115
<b>TOTAL NON - CURRENT ASSETS</b>		<b>1,312,711</b>	<b>1,276,115</b>
<b>TOTAL ASSETS</b>		<b>2,863,244</b>	<b>2,317,400</b>
<b>CURRENT LIABILITIES</b>			
Creditors and borrowings	7	130,004	270,174
Provisions	8	722,249	500,884
<b>TOTAL CURRENT LIABILITIES</b>		<b>852,253</b>	<b>771,058</b>
<b>TOTAL LIABILITIES</b>		<b>852,253</b>	<b>771,058</b>
<b>NET ASSETS</b>		<b>\$2,010,991</b>	<b>\$1,546,342</b>
<b>ACCUMULATED FUNDS</b>			
Opening Balance		1,546,342	1,418,865
Surplus for the year		464,649	127,477
<b>ACCUMULATED FUNDS DECEMBER 31, 2003.</b>		<b>\$2,010,991</b>	<b>\$1,546,342</b>

The accompanying notes form part of the financial statements.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION -  
 FEDERATED ENGINE DRIVERS' AND FIREMEN'S  
 ASSOCIATION OF AUSTRALIA, VICTORIAN BRANCH

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2003.

	2003	2002
1. STATEMENT OF ACCOUNTING POLICIES		
Basis of Accounting -		
<p>The accounts are prepared under the historical cost convention and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies, other than membership contributions, which are accounted for on a cash receipts basis in accordance with generally accepted accounting principals for Trade Unions In particular:-</p>		
(a)	<p>The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific assets.</p>	
(b)	<p>Depreciation of fixed assets is calculated on the straight line and diminishing value basis in order to write the assets over their useful life.</p>	
(c)	<p>Provisions for employee benefits in the form of Long Service Leave, Accrued Annual Leave and Redundancy have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.</p>	
(d)	<p>No provision for income tax is necessary as Trade Unions are exempt from income tax under Section 23(F) of the Income Tax Assessment Act.</p>	
2. CASH		
Cash at bank - General Fund	108,845	53,518
Petty Cash	800	800
	<u>109,645</u>	<u>54,318</u>
3. INVESTMENTS		
CURRENT		
Bank Term Deposit	1,398,422	949,979
	<u>\$1,398,422</u>	<u>\$949,979</u>
4. INVENTORIES		
current		
Stock of Clothing et.	\$10,831	\$16,462
	<u>\$10,831</u>	<u>\$16,462</u>

The accompanying notes form part of the financial statements.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION -  
 GEDERATED ENGINE DRIVERS' AND FIREMEN'S  
 ASSOCIATION OF AUSTRALIA, VICTORIAN BRANCH

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2003.

	2003	2002
<b>5. OTHER ASSETS</b>		
<b>CURRENT</b>		
Prepayments	31,635	18,253
Sundry Debtor	-	2,273
	<u>\$31,635</u>	<u>\$20,526</u>
<b>6. NON-CURRENT ASSETS</b>		
Freehold land - at cost 34 Barry St, Carlton	500,000	500,000
	<u>500,000</u>	<u>500,000</u>
Building, at cost	719,917	719,917
Accumulated depreciation	(251,961)	(233,963)
	<u>467,956</u>	<u>485,954</u>
Office furniture and equipment, at cost	400,998	391,240
Accumulated depreciation	(351,062)	(338,580)
	<u>49,936</u>	<u>52,660</u>
Motor vehicles, at cost	381,771	279,651
Accumulated depreciation	(86,952)	(42,150)
	<u>294,819</u>	<u>237,501</u>
	<u>\$1,312,711</u>	<u>\$1,276,115</u>
<b>7. CREDITORS AND BORROWINGS</b>		
<b>CURRENT</b>		
Federal Office	-	188,467
Federal Office (2003)	18,076	4,009
Sundry creditors and accruals	53,952	72,470
GST Control Account	57,976	5,228
	<u>\$130,004</u>	<u>\$270,174</u>
<b>8. PROVISIONS</b>		
<b>CURRENT</b>		
Provision for Redundancy	248,520	213,695
Provision for Long Service Leave	379,307	222,928
Provision for Annual Leave	94,422	64,261
	<u>\$722,249</u>	<u>\$500,884</u>

The accompanying notes form part of the financial statements.

CONSTRUCTION FORESTRY MINING ENERGY UNION -  
FEDERATED ENGINE DRIVERS' AND FIREMEN'S  
ASSOCIATION OF AUSTRALIA, VICTORIAN BRANCH

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2003.

---

9. CONTINGENT LIABILITY

There is a possible contingent liability in relation to legal fees associated with the 2002 Royal Commission. At this time we are unable to estimate the amount of any contingent liability.

10. 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 reads 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 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.

The accompanying notes form part of the financial statements.

# DYNAMO

INCOME AND EXPENDITURE FOR THE  
YEAR ENDED DECEMBER, 31, 2003.

	2003 \$	2002 \$
Contributions	1,559,658	1,600,081
Other Income	1,207,611	495,994
TOTAL INCOME	<u>2,767,269</u>	<u>2,096,075</u>
Less: Total Expenditure	2,302,620	1,968,598
SURPLUS FOR THE YEAR	<u>\$464,649</u>	<u>\$127,477</u>
BALANCE SHEET AS AT DECEMBER 31, 2003.		
ACCUMULATED FUNDS	2,010,991	1,546,342
Represented by:		
Current Assets	152,111	91,306
Investments	1,398,422	949,979
Fixed Assets	1,312,711	1,276,115
TOTAL ASSETS	<u>2,863,244</u>	<u>2,317,400</u>
Less: Total Liabilities	852,253	771,058
TOTAL NET ASSETS	<u>\$2,010,991</u>	<u>\$1,546,342</u>

AUDITORS'S CERTIFICATE

I certify that the above summary is a fair and accurate summary of the report, accounts and statements of the C.F.M.E.U. - F.E.D.F.A. Victorian Divisional Branch for the year ended December 31, 2003.

My Auditor's Report dated 28 April, 2004 of the Accounts did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996.



GRAEME ARTHUR PRATT FCPA

A copy of the Auditor's Report and Balance Sheet is available free of charge to members, if so required.



**Australian Government**  
**Australian Industrial Registry**

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

Mr Tommy Watson  
State Secretary  
FEDFA Victorian Divisional Branch  
CFMEU  
34-40 Barry Street  
CARLTON VIC 3053

Dear Mr Watson

**Re: Lodgement of Financial Statements and Accounts for the FEDFA Victorian Divisional Branch for the year ending 31 December 2003 (FR2003/713)**

Receipt is acknowledged of the abovementioned financial statements and accounts which were lodged in the Registry on 1 June 2004.

Thank you for your attention to this matter. The documents have been filed, and may be viewed on the internet at [www.e-airc.gov.au/105nvicf/financial](http://www.e-airc.gov.au/105nvicf/financial).

I would like to take this opportunity to remind you that information about the new financial reporting obligations under the Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) which now apply to your organisation can be found at [www.airc.gov.au/fact\\_sheets/factsheets.html](http://www.airc.gov.au/fact_sheets/factsheets.html).

Yours sincerely,

A handwritten signature in cursive script, appearing to read "Belinda Penna".

Belinda Penna  
for Deputy Industrial Registrar

2 June 2004