

## svc-adlib5

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**From:** ROC - Registered Org Commission  
**Sent:** Tuesday, 20 February 2018 10:20 AM  
**To:** 'Rosalind Read'; 'actnotices@cfmeu.org'  
**Cc:** Michael Aird; Alice Vickerman  
**Subject:** FR2017/333 CFMEU ACT - request for exemption pursuant to s. 271 of the Fair Work (Registered Organisations) Act 2009 [SEC=UNCLASSIFIED]  
**Attachments:** CFMEU\_ACT\_FR2017\_333\_Certificate\_SIGNED\_20022018.pdf

UNCLASSIFIED

Dear Mr Hall

Please find attached a letter and certificate advising that the abovementioned application for a s.271 certificate from the ACT Branch of the Construction, Forestry, Mining and Energy Union has been granted.

Regards

DAVID VALE  
Principal Adviser  
Financial Reporting  
Registered Organisations Commission

Tel: (02) 8293 4654  
[david.vale@roc.gov.au](mailto:david.vale@roc.gov.au)

GPO Box 2983, MELBOURNE VIC 3001 | Street address: Level 13, 175 Liverpool Street Sydney NSW 2000

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-----Original Message-----

From: Rosalind Read [<mailto:rread@cfmeu.org>]  
Sent: Monday, 5 February 2018 10:22 AM  
To: GALLICHIO, Sam <[Sam.Gallichio@roc.gov.au](mailto:Sam.Gallichio@roc.gov.au)>; ROC - Registered Org Commission <[regorgs@roc.gov.au](mailto:regorgs@roc.gov.au)>  
Cc: Michael Aird <[maird@cfmeu.org](mailto:maird@cfmeu.org)>; Alice Vickerman <[avickerman@cfmeu.org](mailto:avickerman@cfmeu.org)>  
Subject: FR2017/333 CFMEU ACT - request for exemption pursuant to s. 271 of the Fair Work (Registered Organisations) Act 2009

Please find attached a request for an exemption pursuant to s.271 of the Fair Work (Registered Organisations) Act 2009, in relation to the CFMEU ACT Branch.

Please refer any queries about this matter to me in the first instance.

Regards, Rosalind Read

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Rosalind Read  
Legal Officer  
CFMEU Construction & General Division ACT Branch  
3 Rosevear Place  
Dickson, ACT 2602  
m: 0438 884 215  
ph: 02 6267 1599  
f: 02 6249 1247  
e: [rread@cfmeu.org](mailto:rread@cfmeu.org)

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**Australian Government**  
**Registered Organisations Commission**

20 February 2018

Mr Dean James Hall  
State Secretary  
Construction, Forestry, Mining and Energy Union-Australian Capital Territory Branch  
3 Rosevear Place  
Dickson ACT 2602  
By email: [actnotices@cfmeu.org](mailto:actnotices@cfmeu.org)

Dear Mr Hall

**Section 271 application for certificate of exemption from the requirements of Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the Act) (FR2017/333)**

I refer to the application lodged pursuant to section 271(1) of the Act by the Construction, Forestry, Mining and Energy Union-Australian Capital Territory Branch (the reporting unit) for the financial year ended 31 December 2017. The application was lodged with the Registered Organisations Commission on 5 February 2018.

The application has been granted. The certificate is attached.

If you wish to discuss this matter, please contact David Vale on (02) 8293 4654 or by email at [david.vale@roc.gov.au](mailto:david.vale@roc.gov.au).

Yours faithfully

A handwritten signature in blue ink, appearing to be 'CE', with a small horizontal line to the right.

Chris Enright  
Executive Director  
Registered Organisations Commission



# CERTIFICATE

*Fair Work (Registered Organisations) Act 2009*

s.271—Certificate of exemption from requirements of Chapter 8, Part 3

**Construction, Forestry, Mining and Energy Union-Australian Capital Territory Branch  
(FR2017/333)**

MR ENRIGHT

MELBOURNE, 20 FEBRUARY 2018

*Certificate of exemption from the requirements of Part 3 of Chapter 8 of the Fair Work  
(Registered Organisations) Act 2009*

[1] On 5 February 2018 an application was made under s.271(1) of the *Fair Work (Registered Organisations) Act 2009* by the Construction, Forestry, Mining and Energy Union-Australian Capital Territory Branch for a certificate of exemption in respect of the financial year ended 31 December 2017.

[2] I am satisfied that the reporting unit did not have any financial affairs in respect of the financial year ended 31 December 2017.



DELEGATE OF THE COMMISSIONER

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**svc-adlib5**

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**From:** Rosalind Read <rread@cfmeu.org>  
**Sent:** Monday, 5 February 2018 10:22 AM  
**To:** GALLICHIO, Sam; ROC - Registered Org Commission  
**Cc:** Michael Aird; Alice Vickerman  
**Subject:** FR2017/333 CFMEU ACT - request for exemption pursuant to s. 271 of the Fair Work (Registered Organisations) Act 2009  
**Attachments:** CFMEU ACT Branch y-e 30 December 2017 financial exemption (050218).pdf

Please find attached a request for an exemption pursuant to s.271 of the Fair Work (Registered Organisations) Act 2009, in relation to the CFMEU ACT Branch.

Please refer any queries about this matter to me in the first instance.

Regards, Rosalind Read

---

Rosalind Read  
Legal Officer  
CFMEU Construction & General Division ACT Branch  
3 Rosevear Place  
Dickson, ACT 2602  
m: 0438 884 215  
ph: 02 6267 1599  
f: 02 6249 1247  
e: [rread@cfmeu.org](mailto:rread@cfmeu.org)

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5 February 2018

The Registered Organisations Commission  
414 LaTrobe Street,  
Melbourne, VIC 3003

By email: [regorgs@roc.gov.au](mailto:regorgs@roc.gov.au)

**RE: Fair Work (Registered Organisations) Act 2009 Section 271 - Application for Exemption Certificate for year ending 31 December 2017**

I am the Secretary of the Construction, Forestry, Mining and Energy Union - Australian Capital Territory Branch (the ACT Branch) and occupied that position for the financial year ending 31 December 2017.

Pursuant to section 271 of the *Fair Work (Registered Organisations) Act 2009* (the Act), I hereby apply for a certificate of exemption for the ACT Branch in respect of the financial year ending 31 December 2017.

In support of this application I submit as follows:

1. The CFMEU consists of a number of Divisions.
2. There exists a number of Divisional Branches (or in the case of the Mining and Energy Division of the CFMEU, District Branches) within these Divisions. Such Divisional (or District) Branches function within a designated geographical area, in most cases being the State or Territory in which they are established.
3. The CFMEU and each Division and Divisional (or District) Branch thereof submit annual financial returns in accordance with the Act.
4. CFMEU State Branches consist of the members and officers of each Divisional (or District) Branch in each State or Territory.
5. The ACT Branch has not had an account with a bank or any other financial institution nor has it had custody of any real property or monies during the financial year.

6. The ACT Branch had no reason to keep accounting records and did not have any financial affairs during the financial year.
7. The ACT Branch has not traded or carried out financial transactions of any kind and has not expended economic resources or incurred any financial obligations to conduct its activities during the financial year.
8. The ACT Branch does not expend its own economic resources or incur financial obligations so to conduct its activities.
9. No person or body corporate or trust expends its own economic resources or incurs financial obligations so that the ACT Branch may conduct its activities.
10. Another reporting unit of the CFMEU expends its own economic resources and/or incurs financial obligations so the ACT Branch can conduct its activities.
11. Notwithstanding the above, the ACT Branch has functioned in accordance with the rules of the CFMEU including the rules relating to Branches.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'D Hall', with a long horizontal flourish extending to the right.

Dean Hall  
Secretary  
Construction, Forestry, Mining & Energy Union  
Australian Capital Territory Branch



18 January 2018

Mr Dean Hall  
State Secretary  
Construction, Forestry, Mining and Energy Union-Australian Capital Territory Branch

By Email: [actnotices@cfmeu.org](mailto:actnotices@cfmeu.org)

Dear Mr Hall,

**Re: Lodgement of Financial Report - [FR2017/333]  
*Fair Work (Registered Organisations) Act 2009 (the RO Act)***

The financial year of the Construction, Forestry, Mining and Energy Union-Australian Capital Territory Branch (the reporting unit) ended on 31 December 2017. This is a courtesy letter to remind you of the reporting unit's obligations regarding financial reporting.

### **Loans Grants and Donations Statement**

The reporting unit is required to lodge a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 for the reporting unit during its financial year. Section 237 of the RO Act requires this statement to be lodged with Registered Organisations Commission (the ROC) within 90 days of the end of the reporting unit's financial year, that is on or before 31 March 2018.

The attached fact sheet *Loans Grants and Donations* (FS 009) summarises the requirements of the Loans Grants and Donations Statement. A sample statement of loans, grants or donations is available on our [website](#).

It should be noted that s.237 is a civil penalty provision. If a loan, grant or donation over \$1000 has been made, failure to lodge a statement of loans, grants and donations (including failure to lodge on time) may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$105,000 for each contravention for a body corporate and up to \$21,000 for each contravention for an individual) being imposed upon your organisation and/or an officer whose conduct led to the contravention.

### **Financial report**

The RO Act sets out a particular chronological order in which your financial report must be prepared, audited, provided to members, presented to a meeting and then lodged with the ROC. The attached document *Summary of Financial Reporting timelines* (FS 008) summarises these requirements.

We emphasise that the reporting unit is required to present its audited financial report to a meeting (either of members or of the committee of management, depending on your rules) no later than 30 June 2018 (s.266). The full financial report must be lodged with the ROC within 14 days of that meeting (s.268).

When assessing your financial report, we will continue to focus closely on timelines as well as how loans, grants and donations are reported. The financial report must break down the amounts of grants and donations and these figures will be compared to the loans, grants and donations statement (see attached *Loans Grants and Donations* fact sheet FS 009).

You can visit our website for more information regarding [financial reporting](#), and fact sheets regarding [financial reporting processes and requirements](#). A model set of financial statements developed by the ROC is also available on our website. It is not obligatory to use this model but it is a useful resource to ensure compliance with the RO Act, the Reporting Guidelines and the Australian Accounting Standards.



It should be noted that s.268 of the RO Act is a civil penalty provision. Failure to lodge the full financial report (including failure to lodge on time) may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$105,000 for each contravention for a body corporate and up to \$21,000 for each contravention for an individual) being imposed upon your organisation and/or an officer whose conduct led to the contravention (s.268).

### **Auditor's report**

When assessing the financial report we will also focus on the structure and content of the auditor's report to ensure that it complies with the revisions made to the Auditing Standards which came into effect from 15 December 2016. Please find [here](#) a link to guidance note *Illustrative Auditor's Report* (GN 004) relating to these requirements (which can also be located on our website).

## **REMINDER**

### **YOUR AUDITOR MUST BE REGISTERED (s.256)**

You must ensure that your auditor is registered by the Registered Organisations Commissioner. A list of registered auditors is available on our [website](#).

### **Contact**

Should you require any clarification in relation to the above, please email [regorgs@roc.gov.au](mailto:regorgs@roc.gov.au).

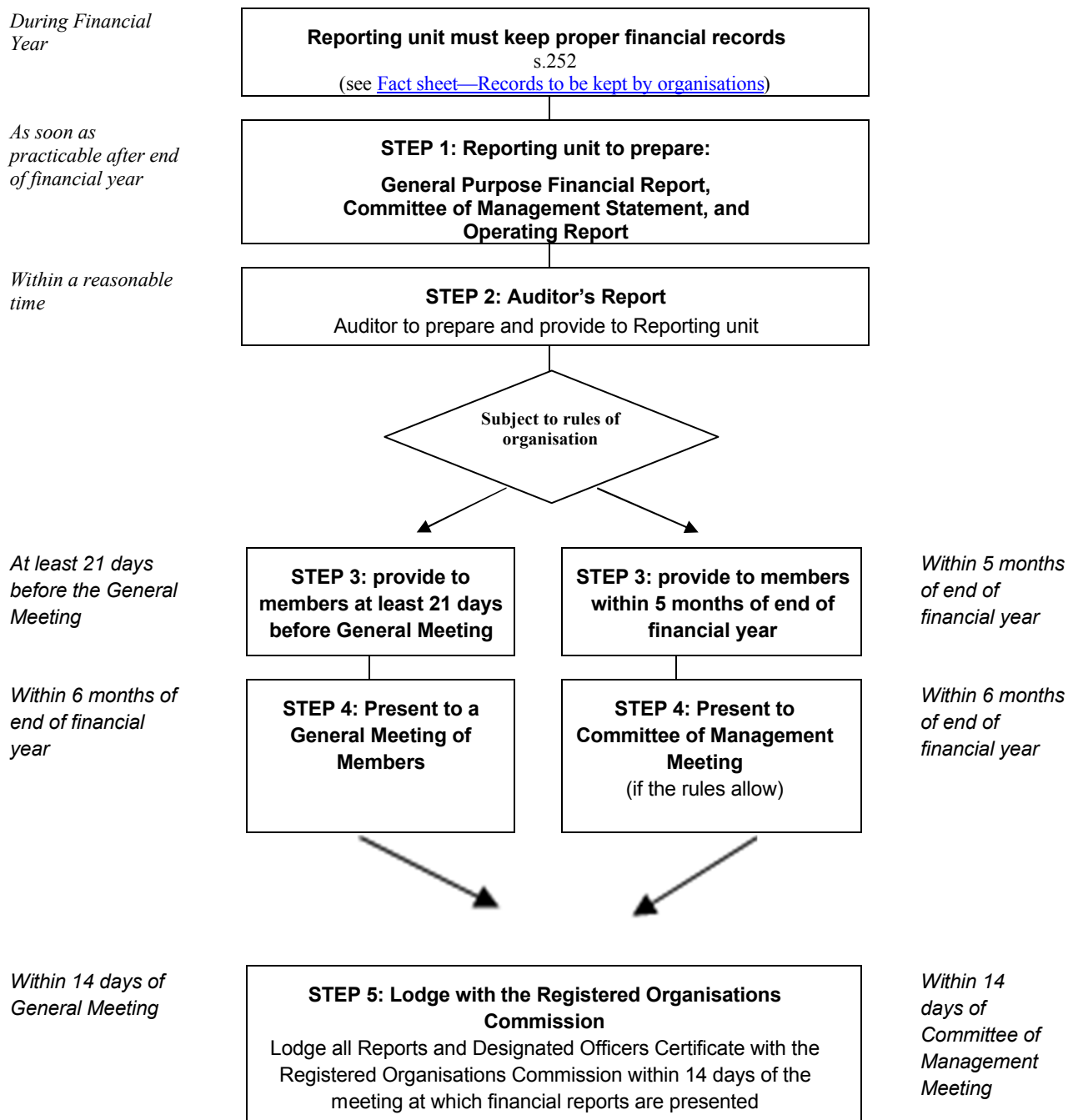
Yours faithfully,

**Sam Gallichio**  
**Registered Organisations Commission**

# Fact sheet

## Summary of financial reporting timelines – s.253 financial reports

See Fact sheet—Financial reporting for an explanation of each of these steps.





## Fact sheet

### Loans, Grants & Donations

#### The Loans, Grants & Donations Requirements

The *Fair Work (Registered Organisations) Act 2009* (the RO Act) requires an organisation or branch to lodge a loans, grants and donations statement (the statement) within **90 days** of the ending of the financial year.

Under the Commissioner's Reporting Guidelines, a reporting unit's General Purpose Financial Report (the financial report) must break down the amounts of grants and donations (see below). The figures in the financial report will be compared to the loans, grants and donations statement.

#### The Loans, Grants & Donations Statement

Section 237 of the RO Act applies to every loan, grant and donation made by an organisation or branch during the financial year that exceeds \$1000. The following information must be supplied to the Registered Organisations Commission (the ROC) for each relevant loan, grant or donation:

- the amount,
- the purpose,
- the security (if it is a loan),
- the name and address of the person to whom it was made,\* and
- the arrangements for repaying the loan.\*



\*The last two items are not required if the loan, grant or donation was made to relieve a member of the organisation (or their dependent) from severe financial hardship.

The statement must be lodged within 90 days of the end of the financial year and the ROC has a [Template Loans, Grants and Donations Statement](#) on its website. The ROC encourages branches and organisations to lodge the statement even if all of the figures are NIL.

#### Common misconceptions

Over the years, staff of the Commission have noted that there are some common misunderstandings made in relation to the Statement. They include:

Misconception	Requirement
✘ Only reporting units must lodge the Statement.	✔ All branches and organisations, regardless of whether they lodge a financial report, must lodge the statement within 90 days of the end of the financial year. An organisation cannot lodge a single statement to cover all of its branches.
✘ Employees can sign the Statement.	✔ The statement must be signed by an elected officer of the relevant branch.

	Statements can be lodged with the financial report.		The deadline for the statement is much shorter (90 days) and if it is lodged with the financial report it is likely to be late.
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### Grants & Donations within the Financial Report

Item 16(e) of the Commissioner's Reporting Guidelines requires the reporting unit to separate the line items relating to grants and donations into grants or donations that were \$1000 or less and those that exceeded \$1000.

As such, the note in the financial report relating to grants and donations will have four lines. In the [ROC's Model Statements](#) the note appears as follows:

#### Note 4E: Grants ~~OR~~ donations\*

Grants:	[Current year]	[Previous year]
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Donations:		
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
<b>Total grants or donations</b>	-	-

The Commissioner's Reporting Guidelines requires that these line items appear in the financial report even if the figures are NIL.

### Implications for filing the Financial Report

During their review of the financial report staff of the ROC may confirm that the figures in the financial report match the disclosures made in the statement. Any inconsistencies in these figures will be raised with the organisation or branch for explanation and action.

This may involve lodging an amended loans, grants or donations statement. Any failure to lodge a loans, grants or donations statement or lodging a statement that is false or misleading can attract civil penalties under the RO Act.

If a reporting unit did not fully comply with these requirements in their last financial report, its filing letter will have included a statement reminding the reporting unit of its obligations.

It is strongly recommended that all reporting units review their filing letters from the previous financial year to ensure any targeted concerns are addressed in their latest financial report. Failure to address these individual concerns may mean that a financial report cannot be filed.

Previous financial reports and filing letters are available from the website.

### Further information

If you have any further questions relating to the loan, grant and donation disclosure requirements in the statement or the financial report, please contact the ROC on [regorgs@roc.gov.au](mailto:regorgs@roc.gov.au)

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This fact sheet is not intended to be comprehensive. It is designed to assist in gaining an understanding of the Registered Organisations Commission and its work. The Registered Organisations Commission does not provide legal advice