



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
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Ref: FR2004/679-[105N-NDST]

Mr Robert Barker
District Secretary
CFMEU Mining & Energy Division
Northern District Branch
PO Box 364
CESSNOCK NSW 2325

Dear Mr Barker

Financial Return - year ending 31 December, 2004

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

New legislation

This letter is intended as guide to the law applicable on the date of this letter and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'¹). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

The key differences under the new legislation affecting financial returns are:

- a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)
- a greater emphasis given to Australian Accounting Standards
- the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)
- extensions of time are limited to one month
- restructured penalty provisions involving more extensive use of Civil Penalties
- the introduction of the Industrial Registrar's Reporting Guidelines
- organisations and their branches to report according to their financial structures, known as 'reporting units'.

We recommend you discuss the new requirements with your accountant or auditor.

¹ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as “*reporting units*”. Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

Industrial Registrar’s Guidelines

The Industrial Registrar’s reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit’s economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar’s Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor’s Report, comprise the reporting unit’s financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar’s Reporting Guidelines. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote: **FR2004/679**.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at peter.mckerrow@air.gov.au or belinda.penna@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely



for Deputy Industrial Registrar
19 January 2005

Attachment B

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
Does the certificate state that the documents are copies of those presented to the Second Meeting?		

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held* in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been* furnished to the member or Registrar; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: *[name of designated officer per section 243 of the RAO Schedule]*

Title of Office held:

Signature:

Date:

* Where compliance or full compliance has not been attained - set out details of non compliance instead.

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*



LINDBECK PARTNERS
BUSINESS SOLUTIONS

B N Lindbeck Pty Limited ACN 079 130 000

ABN 99 839 215 857

10 June 2005

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

Dear Sir

RE: CFMEU MINING & ENERGY UNION NORTHERN DISTRICT BRANCH

I enclose herewith documents for the abovementioned in respect of the year ended 31 December 2004.

The accounts were made available to members from 10 May 2005.

Should you have any queries in relation to this matter, please do not hesitate to contact me.

Regards

LINDBECK PARTNERS



COMMITTEE OF MANAGERMENTS' STATEMENT

On 3 May 2005 the Committee of Management of the Construction Forestry Mining and Energy Union, Mining & Energy Division, Northern District Branch ('Union'), passed the following resolution in relation to the general purpose financial report (GPFR) of the Union for the year ended 31 December 2004.

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Union for the financial year ended 31 December 2004;
- (d) there are reasonable grounds to believe that the Union will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 31 December 2004 and since the end of the financial year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation and the rules of the Union; and
 - (ii) the financial affairs of the Union have been managed in accordance with the rules of the organisation and the rules of the Union; and
 - (iii) the financial records of the Union have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003; and
 - (iv) the financial records of the Union have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation; and
 - (v) no information has been sought in any request of a member of the Union or a Registrar under section 272 of Schedule 1B to the Workplace Relations Act 1996; and
 - (vi) no orders have been made by the Industrial Registrar under section 273 of Schedule 1B to the Workplace Relations Act 1996

For the Committee of Management:



ROBERT BARKER

3 May 2005

OPERATING REPORT

This Operating Report covers the activities of the Construction Forestry Mining and Energy Union, Northern District Branch, for the year ended 31 December 2004, the results of those activities and any significant changes in the nature of those activities during the year.

1. Principal Activities of the Union

The principal activities of the Union during the past year fell into the following categories:

- Implementation of the decisions of the National Executive and National Council.
- Implementation of the Union's organising agenda, including direct assistance and strategic advice on particular industry or site organising projects, the training and developing of Officials and assistance to Lodges on planning and resourcing campaigns.
- Industrial support including representation of individual member grievances, advice on legal and legislative matters, pursuing relevant changes to the conditions of eligibility rules of the Union, and responding to other Unions' rules applications where they impact on membership of the CFMEU Northern District.
- The administration of Federal and State Awards, the variation of Awards following major test cases (such as living wage) and making applications to vary Federal and State Awards on behalf of the Lodges.
- Manage and control the occupational health and safety issues of the Northern District which include, but are not limited to:
 - workers compensation
 - rehabilitation
 - workplace safety

2 Results of Activities

The net profit for the year after income tax income tax was \$ 4,848,045 (2003 \$1,026,619). The increase is due to the disposal of investments by the Union.

3 Significant Changes

Significant changes in the Union financial affairs include an increase in interest income, a decrease in other investment revenue and the disposal of the Union's interest in various investments.

The increase in interest revenue has arisen from a change in cash investment strategy and the investment of the proceeds from the sale of the Union's investments.

The Union's net assets have substantially increased during the year.

4 Right of Members to Resign

All Members of the Union have the right to resign from the Union in accordance with Rule 5 of the Union Rules, (and Section 174 of the Workplace Relations Act); namely, by providing written notice addressed and delivered to the Secretary of the relevant Lodge.

5 Superannuation Trustees

Robert Barker is an officer of the Union and is a Trustee and Member of the Board of Directors of CoalSuper Retirement Income Fund.

6 Membership of the Union

There were 4,600 members of the union as at 31 December 2004.

7 Employees of Union

As at 31 December 2004, the Union employed 18 full time employees and 1 part time employee with a total number of 18.6 employees on a fulltime equivalent basis.

8 Committee of Management

The following persons were members of the Committee of Management during the year ended 31 December 2004;

Robert Barker	01.01.04 - 31.12.04
Peter Murray	01.01.04 - 31.12.04
Peter Jordan	01.01.04 - 31.12.04
Ian Murray	01.01.04 - 31.12.04
Grahame Kelly	01.01.04 - 31.12.04
Ronald Stothard	01.01.04 - 31.12.04
Leslie Yates	01.01.04 - 31.12.04
Mick Dunn	01.01.04 - 31.12.04
Greg Sharp	01.01.04 - 31.12.04
Ross Whitaker	01.01.04 - 31.12.04
Arthur Kent	01.01.04 - 30.06.04
John Parkes	01.01.04 - 30.06.04
Wayne Radoll	01.01.04 - 30.06.04
Leigh Plunkett	01.01.04 - 14.12.04
Colin Shaw	01.07.04 - 31.12.04
Ronald Edwards	01.07.04 - 31.12.04
Russell Trappel	01.07.04 - 31.12.04
Robin Williams	01.07.04 - 31.12.04
David Power	01.07.04 - 31.12.04
Geoffrey Gal	01.07.04 - 31.12.04



ROBERT BARKER, DISTRICT SECRETARY

3 May 2005

AUDITORS REPORT TO MEMBERS OF CONSTRUCTION, FORESTRY, MINING and ENERGY UNION

MINING & ENERGY DIVISION NORTHERN DISTRICT BRANCH

SCOPE

We have audited the general purpose financial report of Construction, Forestry, Mining and Energy Union, Mining & Energy Division Northern District Branch for the year ended 31 December 2004 as set out on pages 5 to 16. The management of the Union is responsible for the preparation of the financial statements and the information contained therein. We have conducted an independent audit of the financial statements in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with the 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 statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards and the Workplace Relations Act 1996 so as to present a view of the Union which is consistent with our understanding of its 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, the general purpose financial report of Construction Forestry Mining and Energy Union, Mining & Energy Division Northern District Branch is in accordance:

- (a) the Workplace Relations Act 1996 including:
 - (i) giving a true and fair view of the Union's financial position as at 31 December 2004 and its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards; and
 - (iii) complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and
- (b) other mandatory professional reporting requirements in Australia.

Lindbeck Partners

LINDBECK PARTNERS
CHARTERED ACCOUNTANTS

Barry N Lindbeck

BARRY N LINDBECK
PARTNER

Dated at CARDIFF this Fourth day of May 2005

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2004**

	NOTE	2004 \$	2003 \$
Revenue from ordinary activities	2(a)	<u>9,998,578</u>	<u>7,169,968</u>
Expenses from ordinary activities			
Wages and related costs		(1,911,182)	(1,922,262)
Depreciation and amortisation expenses		(183,141)	(181,139)
Other expenses		(3,508,018)	(4,039,948)
Share of net profits of joint ventures accounted for using the equity method		<u>451,808</u>	<u>-</u>
Net Profit from Ordinary Activities		<u>(5,150,533)</u>	<u>(6,143,349)</u>
Attributable to Members	12	<u><u>4,848,045</u></u>	<u><u>1,026,619</u></u>

The accompanying notes form part of this financial report

**STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2004**

	NOTE	2004 \$	2003 \$
CURRENT ASSETS			
Cash	3	9,343,131	6,376,795
Receivables	4	1,022,460	1,585,771
Other	5	56,815	30,255
TOTAL CURRENT ASSETS		<u>10,422,406</u>	<u>7,992,821</u>
NON-CURRENT ASSETS			
Receivables	4	575,520	575,520
Investments accounted for using equity method	6	451,808	-
Other financial assets	7	2,133,495	480
Property, plant and equipment	9	2,697,402	2,767,572
TOTAL NON-CURRENT ASSETS		<u>5,858,225</u>	<u>3,343,572</u>
TOTAL ASSETS		<u>16,280,631</u>	<u>11,336,393</u>
CURRENT LIABILITIES			
Accounts payable	10	788,676	752,355
Provisions	11	685,885	634,567
TOTAL CURRENT LIABILITIES		<u>1,474,561</u>	<u>1,386,922</u>
NON-CURRENT LIABILITIES			
Provisions	11	136,038	127,484
TOTAL NON-CURRENT LIABILITIES		<u>136,038</u>	<u>127,484</u>
TOTAL LIABILITIES		<u>1,610,599</u>	<u>1,514,406</u>
NET ASSETS		<u>14,670,032</u>	<u>9,821,987</u>
EQUITY			
Accumulated Members' Funds	12	14,670,032	9,821,987
TOTAL EQUITY		<u>14,670,032</u>	<u>9,821,987</u>

The accompanying notes form part of this financial report

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2004**

	NOTE	2004 \$	2003 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		5,472,659	5,955,616
Payments to suppliers and employees		(5,835,593)	(6,003,127)
Interest received		398,230	247,507
Other investment income received		78,580	77,520
Net cash inflow from operating activities	15(b)	<u>113,876</u>	<u>277,516</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of plant & equipment		6,236	15,454
Proceeds from sale of investment		1,911,144	-
Payment for plant & equipment		(134,990)	(166,368)
Payment for investments		(192)	-
Loans to related parties	- payments made	(109,779)	-
	- proceeds from repayment	1,180,041	816,000
Net cash inflow from investing activities		<u>2,852,460</u>	<u>665,086</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash inflow from financing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash held		2,966,336	942,602
Cash at 1 January 2004	15(a)	6,376,795	5,434,193
CASH AT 31 DECEMBER 2004	15(a)	<u><u>9,343,131</u></u>	<u><u>6,376,795</u></u>

The accompanying notes form part of this financial report

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

1. BASIS OF ACCOUNTING

The financial report is a general purpose financial report that has been prepared in accordance with generally accepted accounting principles using the accruals basis of accounting.

Australian Accounting Standards and Statements of Accounting Concepts, as issued by the joint professional accounting bodies and the requirements of the Workplace Relations Act 1996, have been adopted where applicable.

(a) PROPERTY, PLANT & EQUIPMENT

Property, plant and equipment are brought to account at cost or at independent or Committee of Managements' (COM) valuation, less, where applicable, any accumulated depreciation or amortisation.

The carrying amount of property, plant and equipment is reviewed annually by the COM to ensure it is not in excess of the recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employed and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amount.

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, are depreciated over their useful lives commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to a depreciation charge. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

Class of Fixed Asset	Depreciation Rate
Buildings	2.5%
Motor vehicles	22.5%
Fixtures, fittings & equipment	10%-40%

(b) EMPLOYEE BENEFITS

Provision for employee entitlements in the form of Untaken Sick Leave and Accrued Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment. Provision for employee entitlements in the form of Long Service Leave has also been made for the estimated accrued entitlements of the Office & Cleaning Staff with more than 5 years service. Related on-costs are included in these provisions.

(c) INCOME TAX

No provision for income tax is necessary as Industrial Trade Unions are exempt from income tax under Section 50-15 of the Income Tax Assessment Act, 1997.

(d) OUTSTANDING CONTRIBUTIONS

Union Contributions are accounted for on a cash receipts basis as opposed to the financial report which is prepared on an accrual basis.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

(e) COMPARATIVE FIGURES

Where required, comparative figures have been adjusted to conform with changes in presentation in the current financial year.

(f) GOODS AND SERVICES TAX

Revenues, expenses and fixed assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

The net amount of GST recoverable from, or payable to the Australian Taxation Office (ATO) is included as a current asset or liability in the statement of financial position.

Cash flows are included in the Statement of Cash Flows on a gross basis. The GST component of cash flows arising from investing and financing activities which are recoverable from, or payable to the ATO are classified as operating cash flows.

(g) INTERESTS IN JOINT VENTURES

The Union's share of the assets, liabilities, revenues and expenses of joint venture operations is included in the respective items of the statements of financial performance and financial position. Details of the Union's interests are shown in Note 8.

The Union's interests in joint venture entities are brought to account using the equity method of accounting in the financial statements.

	2004	2003
	\$	\$

2. OPERATING RESULT FROM ORDINARY ACTIVITIES

The surplus from ordinary activities is arrived at after taking into account:

(a) REVENUE:

Ordinary Activities		
Membership contributions	4,963,253	4,900,323
Interest received	398,230	247,507
Investment income	-	889,325
Rents received	78,580	77,520
Other income	509,406	1,055,293
	<u>5,949,469</u>	<u>7,169,968</u>
Non-Operating Activities		
Proceeds on disposal of assets	5,145	-
Proceeds on disposal of investments	4,043,964	-
	<u>4,049,109</u>	-
	<u>9,998,578</u>	<u>7,169,968</u>

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

	NOTE	2004 \$	2003 \$
2. OPERATING RESULT FROM ORDINARY ACTIVITIES cont.			
(b) EXPENSES:			
Depreciation of property, plant & equipment		183,141	181,139
Movement in employee entitlements		201,129	214,617
Auditors remuneration:			
Auditing the financial report		23,500	22,000
Other services		30,500	32,000
		<u>54,000</u>	<u>54,000</u>
3. CASH			
Cash on hand		500	500
Cash at bank		1,871,792	1,244,209
Short term cash investments		7,470,839	5,132,086
		<u>9,343,131</u>	<u>6,376,795</u>
4. RECEIVABLES			
(a) Current			
Loans and advances		425,090	1,495,352
Other receivables		89,395	90,419
Deferred payment proceeds sale of investments			
- United Mining Support Services JV		318,000	-
- Queensland Mining Employment Services JV		165,375	-
- South Industrial Personnel Services Pty Limited		24,600	-
		<u>1,022,460</u>	<u>1,585,771</u>
(b) Non Current			
Loans and advances		<u>575,520</u>	<u>575,520</u>
5. OTHER CURRENT ASSETS			
Prepayments		<u>56,815</u>	<u>30,255</u>
6. INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD			
Interest in Joint Venture entities	8	<u>451,808</u>	-
		<u>451,808</u>	-
7. OTHER FINANCIAL ASSETS			
Shares in unlisted entities -at cost		2,133,495	480
Less: provisions for diminution in value		-	-
		<u>2,133,495</u>	<u>480</u>

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

	NOTE	2004 \$	2003 \$
8. INTERESTS IN JOINT VENTURES			
Entities			
<p>CFMEU Mining & Energy Division Northern District has a 48% interest in the joint venture United Mining Support Services and a 36% interest in Queensland Mining Employment Services which are both involved in the hire of specialised labour to the mining industry. The voting power held is the same as its holding interest</p>			
i) Retained earnings attributable to interest in joint ventures			
Balance at the beginning of the financial year		-	-
- share of joint ventures' profit from ordinary activities after tax		451,808	-
Balance at the end of the financial year		<u>451,808</u>	<u>-</u>
ii) Carrying amount of investment in joint venture entities:			
Balance at the beginning of the financial year		-	-
- share of profit from ordinary activities after income tax		451,808	-
- additional investments		-	-
- dividends received		-	-
Balance at the end of the financial year		<u>451,808</u>	<u>-</u>
iii) Share of joint venture entities results and financial position			
Current assets		1,372,293	-
Non-current assets		-	-
Total assets		<u>1,372,293</u>	<u>-</u>
Current liabilities		920,485	-
Non-current liabilities		-	-
Total liabilities		<u>920,485</u>	<u>-</u>
Revenues		26,856,237	-
Expenses		26,404,429	-
Profit from ordinary activities before income tax		451,808	-
Income tax expense		-	-
Profit from ordinary activities after income tax		<u>451,808</u>	<u>-</u>

The joint venture entities sold their respective businesses to TESA Group Pty Limited (or its subsidiaries) in November 2004. The Union received cash and shares in TESA Group Pty Limited in consideration for its share in the joint venture entities. The joint venture entities are in the process of being wound up as at balance date with the completion expected before 30 June 2005.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

	NOTE	2004 \$	2003 \$
9. PROPERTY, PLANT AND EQUIPMENT			
Land			
At cost		<u>377,454</u>	<u>377,454</u>
Buildings			
At cost		2,249,907	2,247,829
Provision for depreciation		<u>550,918</u>	<u>494,691</u>
		<u>1,698,989</u>	<u>1,753,138</u>
TOTAL LAND AND BUILDINGS		<u>2,076,443</u>	<u>2,130,592</u>
Furniture & fittings & equipment			
At cost		1,000,238	985,501
Provision for depreciation		<u>615,950</u>	<u>608,865</u>
		<u>384,288</u>	<u>376,636</u>
Motor vehicles			
At cost		321,178	305,225
Provision for depreciation		<u>84,507</u>	<u>44,881</u>
		<u>236,671</u>	<u>260,344</u>
		<u>2,697,402</u>	<u>2,767,572</u>

Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and end of the current financial year:

	Land \$	Buildings \$	Furniture, Fittings & Equipment \$	Motor Vehicles \$	Total \$
Balance at Start of Year	377,454	1,753,138	376,636	260,344	2,767,572
Additions	-	2,078	81,764	84,966	168,808
Disposals	-	-	11,497	44,340	55,837
Depreciation/Amortisation	-	56,227	62,615	64,299	183,141
Carrying Amount - End of Year	<u>377,454</u>	<u>1,698,989</u>	<u>384,288</u>	<u>236,671</u>	<u>2,697,402</u>

10. ACCOUNTS PAYABLE

Payables	753,773	734,254
GST liability	<u>34,903</u>	<u>18,101</u>
	<u>788,676</u>	<u>752,355</u>

11. PROVISIONS

(a) Current			
Provision for annual leave & sick leave	- officeholders	517,773	467,961
	- employees	<u>168,112</u>	<u>166,606</u>
		<u>685,885</u>	<u>634,567</u>

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

	NOTE	2004 \$	2003 \$
11. PROVISIONS cont.			
(b) Non-Current			
Provision for long service leave	- officeholders	-	-
	- employees	<u>136,038</u>	<u>127,484</u>
		<u>136,038</u>	<u>127,484</u>
(c) Number of employees at balance date			
		18	17
12. ACCUMULATED MEMBERS' FUNDS			
Accumulated funds at start of year		9,821,987	8,795,368
Net profit attributable to members		<u>4,848,045</u>	<u>1,026,619</u>
Accumulated funds at end of year		<u>14,670,032</u>	<u>9,821,987</u>
13. SALARIES			
The following analysis of salaries paid during the year is given in compliance with the requirements of the Industrial Relations Act, 1991:			
Paid to office holders		746,477	746,477
Paid to employees		<u>461,355</u>	<u>439,466</u>
		<u>1,207,832</u>	<u>1,185,943</u>
14. AUDITORS' REMUNERATION			
Amounts received, or due and receivable by the auditors for:			
• Auditing		23,500	22,000
• Other services		<u>30,500</u>	<u>32,000</u>
TOTAL		<u>54,000</u>	<u>54,000</u>
15. CASH FLOW INFORMATION			
(a) RECONCILIATION OF CASH			
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Cash	3	<u>9,343,131</u>	<u>6,376,795</u>
BALANCE PER STATEMENT OF CASH FLOWS		<u>9,343,131</u>	<u>6,376,795</u>

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

	NOTE	2004 \$	2003 \$
15. CASH FLOW INFORMATION cont.			
(b) RECONCILIATION OF OPERATING SURPLUS TO NET CASH INFLOW FROM OPERATING ACTIVITIES			
Operating Surplus for the Year		<u>4,848,045</u>	<u>1,026,619</u>
Depreciation		183,141	181,139
Investment income - non cash distribution		-	(889,325)
(Profit)/Loss on disposal of property, plant & equipment		15,780	81,913
Non recurring (profit)/loss on sale of investment		(4,043,964)	-
Share of Joint Venture entities net profit		(451,808)	-
Changes in Assets and Liabilities			
(Increase)/Decrease in debtors		(506,951)	10,271
(Increase)/Decrease in prepayments		(26,560)	2,667
Increase/(Decrease) in creditors		36,321	(79,427)
Increase/(Decrease) in employee provisions		<u>59,872</u>	<u>(56,341)</u>
NET CASH INFLOW FROM OPERATING ACTIVITIES		<u><u>113,876</u></u>	<u><u>277,516</u></u>
(c) STANDBY ARRANGEMENTS AND UNUSED CREDIT FACILITIES			
Standby arrangements with the Union's bankers to provide funds and support facilities comprise:			
Other Short-Term Credit			
• Limit		-	-
• Amount utilised		-	-
UNUSED CREDIT FACILITY		<u><u>-</u></u>	<u><u>-</u></u>
16. CAPITAL AND LEASING COMMITMENTS			
(a) OPERATING LEASE COMMITMENTS			
An operating lease commitment exists in respect of the lease of printers/photocopiers. The maximum amount committed is as follows:			
The total operating lease commitment is:			
Due within 1 year		15,876	15,223
Due within 1-2 years		7,938	-
Due within 2-5 years		-	-
		<u><u>23,814</u></u>	<u><u>15,223</u></u>
(b) CAPITAL EXPENDITURE COMMITMENTS			
Capital expenditure commitments contracted for at balance date		<u><u>-</u></u>	<u><u>-</u></u>

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

17. FINANCIAL INSTRUMENTS

	Floating Interest Rate	Fixed Interest Rate	Non Interest Bearing	Total	
		1 year or less	Over 1 to 5 years		
	\$	\$	\$	\$	
30 June 2004					
Financial Assets					
Cash	1,871,792	-	-	500	1,872,292
Receivables	-	-	-	1,597,980	1,597,980
Term deposits - leave provisions	574,904	1,076,401	-	-	1,651,305
Term deposits - other	-	5,819,533	-	-	5,819,533
	<u>2,446,696</u>	<u>6,895,934</u>	<u>-</u>	<u>1,598,480</u>	<u>10,941,110</u>
Weighted average interest	4.60%	5.45%			
Financial Liabilities					
Payables	-	-	-	788,676	788,676
Net financial assets/(liabilities)	<u>2,446,696</u>	<u>6,895,934</u>	<u>-</u>	<u>809,804</u>	<u>10,152,434</u>
30 June 2003					
Financial Assets					
Cash	1,244,209	-	-	500	1,244,709
Receivables	-	-	-	1,575,771	1,575,771
Term deposits - leave provisions	449,111	1,014,408	-	-	1,463,519
Term deposits - other	1,292,572	2,375,995	-	-	3,668,567
	<u>2,985,892</u>	<u>3,390,403</u>	<u>-</u>	<u>1,576,271</u>	<u>7,952,566</u>
Weighted average interest	4.31%	5.10%			
Financial Liabilities					
Payables	-	-	-	752,355	752,355
Net financial assets/(liabilities)	<u>2,985,892</u>	<u>3,390,403</u>	<u>-</u>	<u>823,916</u>	<u>7,200,211</u>

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

2004 2003
\$ \$

18. SPECIFIED INFORMATION

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the following provisions for the Act:
S274

1. A member of an organisation, or Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
2. 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.
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.

19. RELATED PARTY INFORMATION

(a) MEMBERS OF THE COMMITTEE OF MANAGEMENT

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

Mr Peter Murray - President
Mr Robert Barker - Secretary
Mr Peter Jordan - Vice President
Mr Ian Murray - Vice President
Mr Ronald Stothard
Mr Leslie Yates
Mr Grahame Kelly

Persons holding honorary positions as members of the Committee of Management during the year:

Mick Dunn	Colin Shaw
Greg Sharp	Ronald Edwards
Ross Whitaker	Russell Trappel
Arthur Kent	Robin Williams
John Parkes	David Power
Wayne Radoll	Geoffrey Gal
Leigh Plunkett	

(b) RELATED PARTY TRANSACTIONS

Sustentation fees paid to the Construction Forestry Mining and Energy Union, Mining & Energy Division, Federal Office during the year totalled \$2,113,650 (2003: \$2,099,619).

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2004**

	NOTE	2004 \$	2003 \$
INCOME			
Contributions		4,963,253	4,900,323
Interest received		398,230	247,507
Investment income		-	889,325
Rents received and building outgoings		78,580	77,520
Medical & legal fees reimbursements		290,017	323,941
Profit on disposal of non-current assets		5,145	-
Share of Joint Venture income		451,808	-
Wage subsidy & reimbursement		143,431	568,659
Sundry Income		75,958	162,693
TOTAL INCOME		<u>6,406,422</u>	<u>7,169,968</u>
EXPENDITURE			
Accountancy fees		3,165	762
Advertising		454	-
Affiliation fees		12,684	35,616
Audit fees	14	54,000	54,000
Bank fees & charges		3,338	4,179
Board of management expenses		23,383	23,482
Cleaning expenses		2,838	2,008
Delegates & members expenses		311,807	335,659
Depreciation		183,141	181,139
Donations		36,087	95,827
Electricity		12,841	12,414
Fringe benefits tax		39,363	43,349
Functions & entertainment		14,005	16,212
Funeral benefits expenses		172,052	186,744
Hire of plant & equipment		15,358	14,840
Honorariums		13,797	11,720
Insurance		34,750	40,161
Internet expenses		2,354	2,508
Legal fees		7,401	39,144
Loss on disposal of fixed assets		20,925	81,913
Medical expenses		164,404	226,081
Motor vehicle expenses		59,814	52,651
Payroll tax		123,449	129,388
Postage, printing & stationery		34,072	32,004
Provision for annual leave & sick leave		182,291	180,909
Provision for long service leave		18,838	33,708
Rates		15,700	14,096
Repairs & maintenance		63,552	23,984
Salaries & wages		1,207,832	1,185,943
Security services		3,362	4,474
Brought forward over page		<u>2,837,057</u>	<u>3,064,915</u>

The accompanying notes form part of this financial report

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2004**

	NOTE	2004 \$	2003 \$
EXPENDITURE (Continued)			
Carried over from previous page		<u>2,837,057</u>	<u>3,064,915</u>
Special levy payments		-	321,388
Staff amenities		2,673	2,605
Staff training		1,950	2,108
Subscriptions		9,303	9,684
Superannuation		378,772	392,314
Sustentation fees		2,113,650	2,099,619
Telephone		108,561	109,469
Travel & accommodation		128,562	116,898
General office expenses		21,813	24,349
TOTAL EXPENDITURE		<u>5,602,341</u>	<u>6,143,349</u>
OPERATING SURPLUS FOR THE YEAR BEFORE NON RECURRING ITEMS		<u>804,081</u>	<u>1,026,619</u>
NON RECURRING ITEMS			
Profit on disposal of investments		<u>4,043,964</u>	-
		<u>4,043,964</u>	-
OPERATING SURPLUS FOR THE YEAR AFTER NON RECURRING ITEMS		<u><u>4,848,045</u></u>	<u><u>1,026,619</u></u>

The accompanying notes form part of this financial report

CERTIFICATE BY SECRETARY OR PRESCRIBED OFFICER

I, ROBERT BARKER being the Secretary of the Construction, Forestry, Mining and Energy Union, Mining & Energy Division, Northern District Branch certify:

- That the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- That the full report was provided to members on 10 May 2005 and
- That the full report was presented to a meeting of the committee of management of the reporting unit on 18 May 2005 in accordance with section 266 of the RAO Schedule.



ROBERT BARKER

DATE: 8 June 2005

McKERRROW, Peter

From: McKERRROW, Peter
Sent: Tuesday, 21 June 2005 12:59 PM
To: 'rob@unitedmineworkers.org.au'
Cc: PENNA, Belinda
Subject: Presentation of full report to meetings of members



Doc1.doc

Mr R Baker
District Secretary
CFMEU Mining and Energy Division
Northern Districts Branch

Dear Mr Baker

I refer to our phone conversation this afternoon in which I raised with you the manner in which the full report of the Branch had been presented under s266 of the RAO Schedule.

In your certificate lodged on 14 June 2005 you indicated that after provision to members the report had been presented to a meeting of the Branch Committee of Management. I pointed out that the rules of the Branch did not appear to provide for the matters referred to in s266(3) and that therefore the Branch was obliged to present the full report to a general meeting of members or a series of general meetings.

You indicated that this in fact was the course adopted as the documents were provided to members through their lodges and considered at lodge meetings.

I have attached a new draft certificate based on the process you described which asks you to indicate the date of provision to members and the date of the last of the series of meetings of the lodges at which the full report was presented.

As soon as you have the information required to complete the certificate, could you please forward a signed copy to the Industrial Registry.

If you have any queries, please contact me on 8374 6666.

Regards

Peter McKerrow
Asst. Manager
NSW Registry

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- that the *full report* was provided to members on *[insert date]*; and
- that the full report was presented to *the last of a series of general meetings of members* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*

PENNA, Belinda

From: McKERROW, Peter
Sent: Thursday, 23 June 2005 10:25 AM
To: 'Bernadette Watters'
Cc: PENNA, Belinda
Subject: RE: CFMEU Northern District - R Barker

Bernadette

The certificate covers the necessary information. Our postal address is:

Australian Industrial Registry
Level 8, 80 William St
EAST SYDNEY 2011

You can fax the document if easier. Our number is 02 9380 6990.

Regards
Peter McKerrow

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

From: Bernadette Watters [mailto:bernadette@unitedmineworkers.org.au]
Sent: Thursday, 23 June 2005 9:46 AM
To: Peter.McKERROW@air.gov.au
Subject: CFMEU Northern District - R Barker

Dear Mr McKerrow

Further to your telephone conversation with Robert Barker of 21 June and email of that day, please find attached a copy of the Secretary's Certificate as prepared.

Could you please confirm that this meets with your requirements before we send the original in the mail.

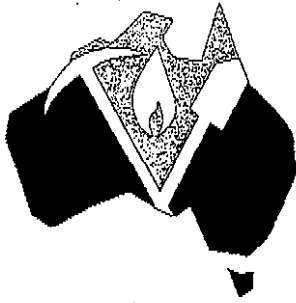
Please advise your direct mailing address.

<<Certificate of Secretary or other Authorised Officer.doc>>

Regards

Bernadette Watters
Accounts & Payroll Clerk
CFMEU Mining & Energy
Northern District Branch
Phone (02) 49907600
Fax (02) 49911595

23/06/2005



THE UNITED MINeworkERS' FEDERATION OF AUSTRALIA

(Division of the Construction, Forestry, Mining and Energy Union)

Northern District Branch
ABN 80 814 987 748

President:
P. Murray

67A Aberdare Road, Cessnock 2325
P.O. Box 364, Cessnock 2325

Phone: (02) 4990 7600

Fax: (02) 4991 1595

Email: umw@unitedmineworkers.org.au

Secretary: R. Barker

FACSIMILE

To AUSTRALIAN INDUSTRIAL REGISTRY

Attention PETER MCKERROW

Fax No 9380 6990

Page No 2

Date 24 JUNE 2005

From ROBERT BARKER

CFMEU Mining & Energy Division - Northern District Branch

Secretary's Certificate for the financial year ending 31 December 2004 as requested.

"This document/facsimile transmission contains confidential and privileged information. The information is intended only for the use of members of the Northern District Branch of the United Mineworkers Federation of Australia; any other recipient is requested to immediately notify us by telephone and return the transmission to the above address. The confidentiality and privilege which attaches to this document will not be waived or lost for mistaken postage or transmission."

Certificate of Secretary or other Authorised Officer
s268 of Schedule 1B Workplace Relations Act 1996

I, Robert Barker, being the District Secretary of the Construction, Forestry, Mining and Energy Union Mining & Energy Division Northern District Branch certify:

- that the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on Tuesday, 3 May 2005; and
- that the full report was presented to the last of a series of general meetings of members of the reporting unit on Thursday, 16 June 2005; in accordance with section 266 of the RAO Schedule.

Signature:



Date: 24.6.05



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Robert Barker
District Branch Secretary
CFMEU Mining & Energy Division
Northern District Branch
PO Box 364
CESSNOCK NSW 2325

Dear Mr Barker

Re: Lodgement of Financial Statements and Accounts for the CFMEU Mining & Energy Division, Northern District Branch for the year ending 31 December 2004 (FR2004/679)

I refer to the abovementioned financial statements and accounts, which were lodged in the Registry on 14 June 2005.

Thank you for your facsimile of 24 June 2005, enclosing an amended Secretary's Certificate.

Following the receipt of this additional information the documents have now been filed, and may be viewed on the internet at www.e-airc.gov.au/105nndst/financial.

For your reference in the preparation of future financial reports, please note that the "Specified Information" (Note 18 of your documents, on page16) is at section 272 of the RAO Schedule, not section 274 as referred to in your report.

If I can be of any assistance please contact me on 02 8374 6618.

Yours sincerely,

A handwritten signature in cursive script that reads 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

1 July 2005