



Mr Tom Roberts
National Legal Officer, Construction and General Division
Construction, Forestry, Mining and Energy Union
PO Box Q235 Queen Victoria Building Post Office
SYDNEY NSW 1230

Dear Mr Roberts

**Re: Lodgement of Financial Statements and Accounts –
Construction and General Division, Queensland Construction Workers' Branch –
for year ending 31 December 2007 (FR2007/554)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 20 June 2008.

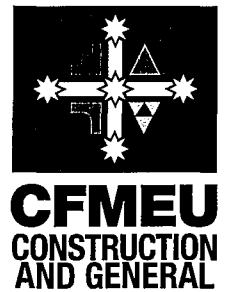
The documents have been filed.

Yours sincerely,

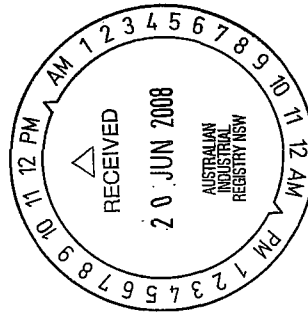
A handwritten signature in cursive script that reads "David Vale".

Statutory Services Branch

3 July 2008



TR/nd.returns



19th June, 2008

Industrial Registrar
Australian Industrial Registry
Level 8
80 William Street
SYDNEY NSW 2011

Dear Sir/Madam,

Re: Financial Returns

Please find enclosed herewith the financial returns of the Construction Forestry Mining and Energy Union, Construction & General Division, Queensland Construction Workers Branch, for the year ending 31st December, 2007.

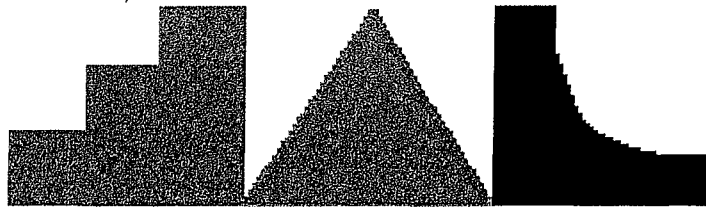
Please confirm receipt at your earliest convenience.

Yours faithfully,

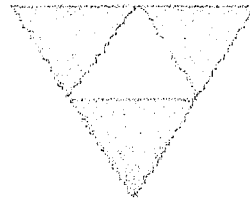
A handwritten signature in cursive script, appearing to read "Tom Roberts".

TOM ROBERTS
National Legal Officer

Encl.



C F M E U



**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION
QUEENSLAND CONSTRUCTION WORKERS DIVISIONAL BRANCH**

Financial Report

For the year ended 31 December 2007

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Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch
Income Statement for the year ended 31 December 2007

	Note	2007 \$	2006 \$
REVENUE			
<i>Operating activities</i>			
Revenue as per FFTS administration agreement	3	97,743	114,955
Membership subscriptions		3,995,916	4,506,610
Compulsory levy - Defence Fund		351,100	345,717
Voluntary Levy - Tool Scheme		46,080	58,350
Voluntary contributions - Defence Fund		5,858	9,242
Grants Apprentice Scheme		400,575	291,540
Grants Other		34,600	9,750
<i>Non-operating activities</i>			
Interest		323,595	328,110
Rent received		3,500	-
Sundry income and reimbursement		447,940	331,969
Total revenue		5,706,907	5,996,243
EXPENDITURE			
Affiliation fees	4	541,724	622,002
Employee related costs	5	2,836,360	3,167,738
Grants Apprentice Scheme		400,575	291,540
Depreciation	6	211,991	236,231
Loss on disposal of property, plant & equipment		21,401	28,285
Meeting costs	7	51,641	105,407
Other	8	1,531,712	1,429,756
Total expenses		5,595,404	5,880,959
Surplus before income tax		111,503	115,284
Income tax expense	2	-	-
Surplus attributable to the Union		111,503	115,284
Revaluation increment	16	-	-
Total changes in equity		111,503	115,284

The accompanying notes form part of these financial statements.

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch
Balance Sheet as at 31 December 2007

	Note	2007 \$	2006 \$
<i>Current assets</i>			
Cash and cash equivalents	9	2,445,880	2,551,300
Receivables	11	126,326	107,400
Prepayments		157,000	132,589
Total current assets		2,729,206	2,791,289
<i>Non-current assets</i>			
Financial assets	10	2,701,828	2,642,317
Property, plant and equipment	12	1,370,478	1,394,818
Total non-current assets		4,072,306	4,037,135
Total assets		6,801,512	6,828,424
<i>Current liabilities</i>			
Trade and other payables	13	460,851	558,299
Short-term provisions	14	487,726	555,579
Other	15	354,536	255,023
Total current liabilities		1,303,113	1,368,901
<i>Non-current liabilities</i>			
Long-term provisions	14	420,706	493,333
Total non-current liabilities		420,706	493,333
Total liabilities		1,723,819	1,862,234
Net assets		5,077,693	4,966,190
<i>Equity</i>			
Asset revaluation reserve	16	304,091	304,091
Retained earnings		4,773,602	4,662,099
Total equity		5,077,693	4,966,190

The accompanying notes form part of these financial statements.

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch
Statement of Changes in Equity for the year ended 31 December 2007

	Retained earnings			Asset
	General Fund	Defence Fund	Total	revaluation
	\$	\$	\$	reserve
				\$
Balance at 1 January 2006	4,063,129	483,686	4,546,815	304,091
Surplus attributable to the Union	(156,282)	271,566	115,284	
Revaluation increment				-
Balance at 31 December 2006	3,906,847	755,252	4,662,099	304,091
Surplus attributable to the Union	(221,110)	332,613	111,503	
Revaluation increment				-
Balance at 31 December 2007	3,685,737	1,087,865	4,773,602	304,091

The accompanying notes form part of these financial statements.

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch
Cash Flow Statement for the year ended 31 December 2007

	Note	2007 \$	2006 \$
<i>Cash flows from operating activities</i>			
Receipts from members		4,832,406	5,401,745
Receipts from FFTS administration agreement		107,517	126,451
Receipts from CFMEU C&G National Office		153,712	37,109
Receipts from BLF		31,719	20,195
Donations received		5,858	9,242
Grant receipts		423,157	425,308
Interest received		328,186	331,761
Wage claim receipts		282,287	99,337
Royal Children's Hospital donations collected		25,770	65,015
Youngcare donations collected		24,590	-
Rent received		3,850	-
Other sundry receipts		446,434	250,027
Payments to CFMEU C&G Federal Office		(585,510)	(454,426)
Payments to CFMEU FFBPM National Office		(22,807)	(23,230)
Payments to CFMEU Mining Qld Division		(1,825)	-
Payments to CFMEU Mining Tasmanian Division		(682)	-
Payments to CFMEU Mining National Office		(2,200)	(4,590)
Payments to CFMEU C&G NSW Division		(1,903)	(1,382)
Payments to CFMEU C&G Tasmanian Division		(10,000)	-
Payments to CFMEU C&G SA Division		-	(479)
Payments to BLF		(114,876)	(22,841)
Payment of donations to Royal Childrens Hospital		(124,958)	-
Payments to other suppliers and employees		(5,323,162)	(5,649,593)
Wage claim payments		(282,496)	(80,069)
Net cash provided by operating activities	20	195,067	529,580
<i>Cash flow from investing activities</i>			
Purchase of fixed assets		(436,982)	(315,888)
Proceeds from sale of fixed assets		197,395	120,346
Purchase of investments		(100,000)	(619,441)
Proceeds from investments		39,100	-
Net cash provided (used) by investing activities		(300,487)	(814,983)
Net increase (decrease) in cash held		(105,420)	(285,403)
Cash at the beginning of the year		2,551,300	2,836,703
Cash at the end of the year	9	2,445,880	2,551,300

The accompanying notes form part of these financial statements.

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch

Recovery of Wages Activity Report (Cash Basis) for the year ended 31 December 2007

		2007		2006
	No of Note Workers	\$	No of Workers	\$
Cash assets in respect of recovered money at the beginning of the year		20,535		1,267
Receipts				
Amounts recovered from employers in respect of wages etc	174	282,287	82	99,337
Interest received on recovered money		34		24
Nett bank charges reimbursed from general account		169		156
Total receipts		282,490		99,517
Payments				
Undistributed monies returned to employers		729		-
Deductions of amounts due in respect of membership for:				
12 months or less		9,413		2,756
greater than 12 months		-		-
Deductions of donations or other contributions to accounts or funds of:				
Other entities:				
BLF		98,732		-
CIPQ		338		2,156
BERT		635		25,405
BUSSQ		25,127		10,345
Suncorp		-		1,940
CBUS		-		4,904
Deductions of fees or reimbursement of expenses		46		-
Payments to workers in respect of recovered money		147,476		32,563
Bank charges		203		180
Total payments		282,699		80,249
Cash assets in respect of recovered money at the end of the year	9	20,326		20,535
Amounts recovered but not yet paid to workers	13 17	20,326	11	20,535

The accompanying notes form part of these financial statements.

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch

Notes to the Financial Statements for the year ended 31 December 2007

Note 1: Information to be provided to members

In accordance with the requirements of the *Workplace Relations Act 1996*, the attention of members is drawn to the provisions of Schedule 1B section 272 as follows:

- (1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

Note 2: Statement of significant accounting policies

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the *Workplace Relations Act 1996*.

The financial report covers the Construction, Forestry, Mining and Energy Union, Construction and General Division, Queensland Construction Workers Divisional Branch as an individual reporting unit.

The financial report complies with all Australian equivalents to International Financial Reporting Standards (AIFRS) in their entirety.

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

Basis of Preparation

Reporting Basis and Conventions

The financial report has been prepared on a modified accruals basis where:

- in accordance with Schedule 1B section 252(4) of the *Workplace Relations Act 1996*, membership subscriptions are kept on a cash basis; and
- in accordance with paragraph 19 of the Reporting Guidelines for the purposes of section 253 of the RAO Schedule, the Recovery of Wages Activity Report is prepared under the cash basis of accounting.

The financial report is based on historical costs modified by the revaluation of selected non-current assets, financial assets and financial liabilities for which the fair value basis of accounting has been applied.

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch
Notes to the Financial Statements for the year ended 31 December 2007

Note 2: Statement of significant accounting policies (contd)

Accounting Policies

(a) Income tax

No provision for income tax is necessary as trade unions are exempt from income tax under Section 50-15 of the *Income Tax Assessment Act 1997*.

(b) Property, plant and equipment

Property, plant and equipment are carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

In accordance with Queensland legislation (Schedule 4 of the *Industrial Relations Regulations 2000*) revaluations of assets are shown as income.

Property

Land and buildings are shown at their fair value less subsequent depreciation for buildings. Property held for investment purposes is not depreciated.

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by the Union to ensure it is not in excess of the recoverable amount from those assets.

Depreciation and amortisation

The depreciable amount of all fixed assets are depreciated on a straight line basis over the useful lives of the assets to the Union commencing from the time the assets is held ready for use. Motor vehicles are depreciated on a diminishing value basis.

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

<i>Fixed asset</i>	<i>Rate</i>
Buildings	4%
Motor vehicles	25%
Air conditioning plant	10.0%
Computer equipment	20%
Office equipment	20%
Office furniture	12.5%
<i>Intangibles</i>	
Computer software	12.5%

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch
Notes to the Financial Statements for the year ended 31 December 2007

Note 2: Statement of significant accounting policies (contd)

(c) Financial Instruments

Recognition

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method.

Held to maturity investments

These investments have fixed maturities, and it is the Union's intention to hold these investments to maturity. Any held to maturity investments held by the Union are stated at amortised cost using the effective interest rate method.

Available for sale financial assets

Available for sale financial assets include any financial assets not included in the above categories. Available for sale financial assets are reflected at fair value. Unrealised gains and losses arising from changes in fair value are taken directly to equity.

Financial liabilities

Non-derivative financial liabilities are recognised at amortised cost, comprising original debt less principal repayments and amortisation.

Fair value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value of all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

Impairment

At each reporting date, the Union assesses whether there is objective evidence that a financial instrument has been impaired. Impairment losses are recognised in the income statement.

(d) Impairment of Assets

At each reporting date, the Union reviews the carrying values of its assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and its depreciated replacement value, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch
Notes to the Financial Statements for the year ended 31 December 2007

Note 2: Statement of significant accounting policies (contd)

(e) Employee benefits

Provision is made for the Union's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year have been measured at the amount expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

Contributions are made by the Union to an employee superannuation fund and are charged as expenses when incurred.

(f) Provisions

Provisions are recognised when the Union has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the balance sheet.

(h) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. 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. Receivables and payables in the Balance Sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(i) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Critical accounting estimates and judgements

The Union evaluates estimates and judgements incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data.

Key estimates - Impairment

The Union assesses impairment at each reporting date by evaluating conditions specific to the Union that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined.

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch

Notes to the Financial Statements for the year ended 31 December 2007

Note 2: Statement of significant accounting policies (contd)

(j) BERT Fund

As a sponsor of the BERT Fund the Union may receive distributions of income from the Fund. In accordance with the Sponsors Deed all distributions must be loaned back to the Fund until they are expended on welfare or related assistance as agreed upon by the Sponsors. The distributions from the Fund and welfare assistance paid from the loan account are not shown as income or expenditure of the Union as the union has no control over the funds nor are the funds available for Union purposes.

	2007	2006
	\$	\$
Note 3: FFBPM membership subscriptions		
Membership subscriptions	86,035	105,313
Compulsory levy - Defence Fund	9,708	6,051
Joining fees	2,000	3,591
	97,743	114,955

These amounts reflect the entries as recorded whilst under the administration of The Construction, Forestry, Mining and Energy, Industrial Union of Employees, Queensland.

Note 4: Affiliation fees

Political	45,410	50,472
CFMEU C&G National Office	411,096	427,098
CFMEU FFBPM National Office	19,666	22,892
Other	65,552	121,540
	541,724	622,002

Note 5: Employee related costs

Employee remuneration - officials	969,525	1,171,851
Employee remuneration - staff	879,244	833,825
External agencies	9,998	15,226
BERT contributions	76,668	91,755
CIPQ Insurance	18,058	21,601
Annual leave entitlements	42,725	107,000
Long service leave entitlements	36,528	(21,293)
Fringe benefits tax	61,363	49,797
Payroll tax	128,167	140,661
Superannuation	607,507	750,401
Workcover insurance	6,577	6,914
	2,836,360	3,167,738

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch
Notes to the Financial Statements for the year ended 31 December 2007

	2007 \$	2006 \$
Note 6: Depreciation		
Building	22,404	22,400
Motor vehicles	141,041	163,629
Plant and equipment	48,546	50,202
	211,991	236,231
Note 7: Meetings costs		
Attendance fees	17,216	21,072
Convention expenses	2,467	59,104
SMC & state executive expenses	20,590	11,679
Sub-branch expenses	6,837	8,021
Other meeting expenses	4,531	5,531
	51,641	105,407
Note 8: Other operating costs		
Accounting service	125,173	117,102
Administration expenditure	49,776	51,659
Advertising & marketing	120,592	168,605
Aged auxiliary	15,864	14,177
Auditors remuneration - audit services	15,765	16,080
Computer expenses	12,519	8,997
Communications	77,317	82,220
Conference expenses	15,212	14,525
Donations - political	36,364	20,000
Donations - other	15,520	42,631
Interest paid	-	488
International delegates	513	64,017
Journal expenses	78,736	60,903
Labour Day expenses	13,303	22,009
Legal fees	282,506	128,750
Miscellaneous expenses	2,795	3,352
Motor vehicle expenses	210,938	225,259
Organising expenses	301,634	255,173
Postage	35,255	35,240
Printing and stationery	70,287	44,251
Rent and cleaning	26,080	28,408
Subscriptions	6,427	6,189
Tool claims paid	1,510	3,035
Training	17,626	16,686
	1,531,712	1,429,756

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch

Notes to the Financial Statements for the year ended 31 December 2007

	2007	2006
	\$	\$
Note 9: Cash and cash equivalents		
Petty cash on hand	4,300	4,300
Bank - general account	321,930	119,378
Bank - recovery of wages account	20,326	20,535
Short-term bank deposits	265,445	645,349
Term deposits maturing in less than 3 months	1,125,759	1,261,738
Debentures	708,120	500,000
	<u>2,445,880</u>	<u>2,551,300</u>
Note 10: Financial assets		
<i>Non-current</i>		
<i>Available for sale financial assets:</i>		
Unlisted investments		
Units in Trade Union Centre Rockhampton at cost	-	38,869
Union House Partnership at fair value	1,828	3,448
	<u>1,828</u>	<u>42,317</u>
<i>Held to maturity investments:</i>		
Notes	2,700,000	2,600,000
	<u>2,700,000</u>	<u>2,600,000</u>
Total non-current financial assets	<u>2,701,828</u>	<u>2,642,317</u>
Note 11: Receivables		
Interest	43,388	47,979
FEDFA	16,850	16,850
BLF	20,345	14,074
CFMEU National office	24,442	27,228
Other	26,301	6,269
	<u>131,326</u>	<u>112,400</u>
Less: Provision for impairment of receivables	(5,000)	(5,000)
	<u>126,326</u>	<u>107,400</u>

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch
Notes to the Financial Statements for the year ended 31 December 2007

	2007 \$	2006 \$
Note 12: Property, Plant and Equipment		
Land and buildings - 1/6 share Union House		
Land at independent valuation 2005	140,000	140,000
Building at independent valuation 2005	560,000	560,000
Less: accumulated depreciation	(44,804)	(22,400)
	655,196	677,600
Motor vehicles - at cost	734,650	798,857
Less: accumulated depreciation	(200,465)	(218,564)
	534,185	580,293
Plant and equipment - at cost	482,691	414,544
Less: accumulated depreciation	(301,594)	(277,619)
	181,097	136,925
	1,370,478	1,394,818

The Union's land and buildings were revalued at 31 December 2005 by independent valuers. Valuations were made on the basis of open market value. The revaluation surplus was credited to an asset revaluation reserve.

Movements in carrying amounts

	Land and Buildings \$	Motor vehicles \$	Plant and equipment \$	Total \$
Balance at start of year	677,600	580,293	136,925	1,394,818
Additions	-	304,195	93,062	397,257
Disposals	-	(203,846)	(344)	(204,190)
Revaluation increments	-	-	-	-
Depreciation expense - Note 6	(22,404)	(141,041)	(48,546)	(211,991)
Depreciation - Apprentice Scheme	-	(5,416)	-	(5,416)
	655,196	534,185	181,097	1,370,478

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch
Notes to the Financial Statements for the year ended 31 December 2007

	2007	2006
	\$	\$
Note 13: Trade and other payables		
Trade		
CFMEU C&G National Office	27,402	684
BLF	47,626	-
Legal	1,375	6,585
Other	106,508	48,258
GST	63,972	81,646
Appeals	24,590	99,188
Sundry Creditors		
CFMEU C&G National Office	76,079	182,825
CFMEU FFBPM National Office	2,405	3,474
Legal	-	4,482
Other	90,568	110,622
Wages collected on behalf of members	20,326	20,535
	460,851	558,299
 Note 14: Provisions		
<i>Employee entitlements:</i>		
Opening Balance at 1 January 2007	1,048,912	1,035,833
Additional provisions raised during year		
General fund - note 5	79,253	85,707
Apprentice Scheme	2,612	7,875
Amounts used	(222,345)	(80,503)
Balance at 31 December 2007	908,432	1,048,912
 <i>Analysis of employee entitlements:</i>		
Current		
Officials	292,859	336,742
Staff	194,867	218,837
Total current provisions	487,726	555,579
Non-current		
Officials	291,032	326,830
Staff	129,674	166,503
Total non-current provisions	420,706	493,333
	908,432	1,048,912

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch
Notes to the Financial Statements for the year ended 31 December 2007

	2007	2006
	\$	\$
Note 14: Provisions contd		
A provision has been recognised for employee entitlements relating to annual and long service leave for employees. In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits has been included in note 2.		
Note 15: Other current liabilities		
<i>Revenue received in advance</i>		
Apprentice Scheme Funding	198,936	249,423
Other	155,600	5,600
	354,536	255,023

Note 16: Reserves

The asset revaluation reserve records revaluations of non-current assets.

Note 17: Defence Fund

Compulsory levy - Defence Fund	360,808	351,768
Voluntary contributions - Defence Fund	5,858	9,242
Union contribution from general fund	73,886	134,821
Less: expenditure	(107,939)	(224,265)
	332,613	271,566

The Defence Fund is being maintained to provide the additional resources needed to defend our members against continuing attacks from employers and Federal Government agencies.

Note 18: Contingent liabilities

There are no known contingent liabilities of a significant nature at balance date.

Note 19: Events after the Balance Sheet date

There have been no significant events occurring after the end of the financial year.

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch
Notes to the Financial Statements for the year ended 31 December 2007

	2007	2006
	\$	\$
Note 20: Cash flow information		
(a) Reconciliation of cash flow from operations with surplus from ordinary activities after income tax		
Surplus from ordinary activities after income tax	111,503	115,284
Non-cash flows in ordinary activities		
Depreciation expense - Note 6	211,991	236,231
Depreciation - Apprentice Scheme	5,416	5,495
Net loss on disposal of fixed assets	24,508	28,285
Union House partnership loss	1,620	1,480
Changes in assets and liabilities		
(Increase) in receivables	(18,926)	(26,726)
(Increase) in prepayments	(24,411)	(1,975)
Increase (decrease) in payables of an operating nature	(75,667)	95,273
Increase in other liabilities	99,513	63,154
Increase (decrease) in provisions	(140,480)	13,079
	195,067	529,580

(b) There were no non-cash financing or investment activities during the year.

(c) The union has no credit stand-by arrangement or loan facilities.

Note 21: Financial instruments

(a) Financial risk management

The main risks that the Union is exposed to through its financial instruments are interest rate risk, liquidity risk and credit risk.

(b) Interest rate risk

The Union's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest

	2007	2006
	\$	\$
Financial assets		
Cash at bank and on hand	346,556	144,213
Deposits at call	265,445	645,349
Term deposits	1,125,759	1,261,738
Notes and debentures	3,408,120	3,100,000
	5,145,880	5,151,300

Financial liabilities

Nil

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch

Notes to the Financial Statements for the year ended 31 December 2007

Note 21: Financial instruments contd

(c) Credit risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount of those assets, net of any provisions for doubtful debts, as disclosed in the Balance Sheet and notes to the financial statements.

(d) Net fair values

The net fair values of listed investments have been valued at the quoted market bid price at balance date. For other assets and other liabilities the net fair value approximates their carrying value. No financial assets and financial liabilities are readily traded on organised markets in standardised form other than listed investments. Financial assets where the carrying amount exceeds net fair values have not been written down as the Union intends to hold these assets to maturity.

The aggregate net fair values and carrying amounts of financial assets and liabilities are disclosed in the statement of financial position and in the notes to the financial statements.

Note 22: Union details

The principal place of business of the Union is:

Construction, Forestry, Mining and Energy Union, Construction and General Division,
Queensland Construction Workers Divisional Branch
366 Upper Roma Street
Brisbane Qld 4000

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch

Committee of Management Statement for the year ended 31 December 2007

(Workplace Relations Act 1996 Cwlth)

In accordance with a resolution passed by the Committee of Management of the Construction, Forestry, Mining and Energy Union, Construction and General Division, Queensland Construction Workers Divisional Branch on 29 February 2008 the Committee declares that in their opinion:

- (a) The financial statements and notes comply with Australian Accounting Standards.
- (b) The financial statements and notes comply with the reporting guidelines of the Industrial Register.
- (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, and
- (e) During the financial year to which the general purpose financial report 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) 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) any 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.
- (f) In relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and
 - (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

Signed on behalf of the Committee of Management by:


Michael John Ravbar

State Secretary

Date: ...29 February 2008

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch

Independent Audit Report to the members

Report on the Financial Report

We have audited the accompanying financial report of the Construction, Forestry, Mining and Energy Union, Construction and General Division, Queensland Construction Workers Divisional Branch which comprises the balance sheet as at 31 December 2007, income statement, statement of changes in equity, cash flow statement, recovery of wages activity report for the year ended on that date, a summary of significant accounting policies and other explanatory notes.

Committee of Management's responsibility for the Financial Report

The committee of management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relations Act 1996. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

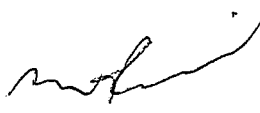
Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's opinion

In our opinion, the financial report:

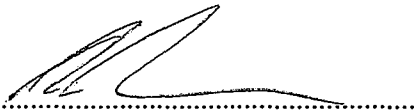
- (a) presents fairly in accordance with applicable Australian Accounting Standards (including the Australian Accounting Interpretations), and the Workplace Relations Act 1996 including the Reporting Guidelines of the Industrial Registrar and Part 3 of Chapter 8 of the RAO Schedule the financial position of the Construction, Forestry, Mining and Energy Union, Construction and General Division, Queensland Construction Workers Divisional Branch as at 31 December 2007 and its financial performance and its cash flows for the year then ended; and
- (b) reports properly and fairly:
 - (1) any fees charged to or reimbursements of expenses claimed from members and others for recovery of wages activity; and


Michael Rice
Michael Rice & Associates
Certified Practising Accountants

Brisbane
Date: 13 March 2008

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch
Certificate by State Secretary for the year ended 31 December 2007

In accordance with the requirements of the Workplace Relations Act 1996 Schedule 1B Section 268(c), I, Michael John Ravbar, certify that the attached copies of reports are copies of documents that were provided to members on ~~15 April~~ ^{28 Feb}, 2008 and presented to a meeting of the Committee of Management on ~~28 Feb~~ ^{27th May}, 2008 in accordance with Section 266 of the RAO Schedule.



.....
Michael John Ravbar
State Secretary

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch

Date: 27th May 2008

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch
Operating Report for the year ended 31 December 2007

The Committee of Management presents the Operating Report for the financial year ended 31 December 2007:

Principal Activities

The principal activities of the Union during the year were:

- Implementation of the decisions of the State Executive, State Management Committee and resolutions of the State Delegates' convention.
- The development and implementation of Union policy through effective communications with members at the workplace.
- The administration of State awards, the variation of awards following major test cases (ie State wage case) and making other variations to awards for other industrial matters.
- Industrial support including representation of members grievances and/or advice at their workplaces and/or through the various industrial tribunals (ie Industrial Relations Commission, Workers Compensation etc).
- Ongoing communication to members and the broader community through meetings, rallies, media releases, journals and flyers.
- Growing the organisation through good on the job organisation and strong links between the organisers and members.

The results of those activities were ongoing in providing effective leadership to officers, organisers, delegates and membership in the development, advancement and delivery of policy through a delegation of responsibilities and effective communication strategies in the areas of organising, policy/administration, and Industrial Relations/ Training/Workcover.

There were no significant changes to the nature of those activities during the year.

Financial Affairs

There were no significant changes to the Union's financial affairs during the year.

Members' Rights

Members have the right to resign from the Union in accordance with section 174 of Schedule 1B of the *Workplace Relations Act 1996*.

Superannuation Fund Trustees

The officers and members listed below were trustees, or directors of a trustee company, of a Superannuation Fund as a consequence of their position with the Union:

- William Wallace Trohear Trustee Buss(Q)

Number of Members

The number of members at the end of the financial year recorded in the register of members and taken to be members of the Union was 9,802.

Number of Employees

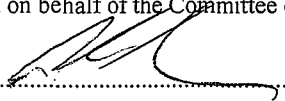
The number of full-time equivalent employees of the Union at the end of the financial year was 28.2.

Committee of Management

The members of the Committee of Management at any time during the financial year were as follows:

- | | | |
|-------------------|---------------------|------------------|
| ● Russell Beattie | ● Gary Jurss-Lewis | ● Chris Price |
| ● Robert Bostock | ● Stephen Lord | ● Michael Ravbar |
| ● Kevin Carroll | ● Gordon MacFarlane | ● Geoffrey Smith |
| ● Peter Close | ● Greg McLaren | ● Tom Smith |
| ● Laurie Genrich | ● Ted Millard | ● Paul Waters |
| ● Jim Hardy | ● Alan Pountney | |

Signed on behalf of the Committee of Management by:


.....
Michael John Ravbar
State Secretary

Date: ...29 February 2008...

Construction, Forestry, Mining and Energy Union
Construction and General Division
Queensland Construction Workers Divisional Branch



Ref: FR2007/554-[105N-QLD]

Mr Michael Ravbar
Branch Secretary
CFMEU Construction and General Division
Queensland Construction Workers Divisional Branch
366 Upper Roma Street
BRISBANE QLD 4000

Dear Mr Ravbar

Financial Return - year ending 31 December, 2007

Our records show the 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*.

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.

Information on AIRC Website

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

- [RAO Schedule](#)
- [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 requirements of the RAO Schedule - many of them deal with financial reporting matters.

Reporting Unit

Under the provisions of the Registration and Accountability of Organisations Schedule (RAO), Schedule 1 of the *Workplace Relations Act 1996*, 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 use the term "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:

(a) 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

(b) 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 including disclosures related to any recovery of wages activity ; and

(c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.

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 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).

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".

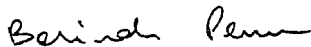
Extensions of Time

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.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at 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 procedures but we cannot give you legal or accounting advice.

Yours sincerely



For Deputy Industrial Registrar...
22 January 2008

TIMELINE/ PLANNER

Financial reporting period ending:	/ . /	
FIRST MEETING: Prepare General Purpose Financial Report (including Committee of Management Statement in accordance with C of M resolution) and Operating Report - s253(1), s254(1)	/ . /	<i>as soon as practicable after end of financial year</i>
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ . /	<i>within a reasonable time of having received the GPFR</i>
Provide full report free of charge to members. (a) if the report is to be presented before a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or (b) in any other case including where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of end of financial year. <i>(obligation to provide full report may be discharged by provision of a concise report s265(1))</i>	/ . / / . /	
SECOND MEETING: Present full report to: (a) General Meeting of Members - s266 (1),(2), or (b) where rules of organisation allow, a Committee of Management meeting - s266 (3)	/ . / / . /	<i>within 6 months of end of financial year</i> <i>within 6 months of end of financial year</i>
Lodge full report (including any concise report) in the Industrial Registry together with secretary's certificate (or other officer authorised by the rules of the organisation) - s268	/ . /	<i>within 14 days of meeting</i>

Note: The legislation makes limited provision for extensions of time concerning the provision of the full report to members and the presentation of the full report to a general meeting etc however the maximum extra time allowed can be no more than one month.

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?	
	Does the statement contain declarations relating to any recovery of wages activity?	
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.

[Add the following if any recovery of wages activity has been undertaken during the financial year]

- (f) in relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

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 report²]*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report³]*, 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 management³]* 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*