



FAIR WORK
AUSTRALIA

4 July 2011

Ms Gail Gorman
Administration Manager, South Australian Construction and General Divisional Branch
Construction, Forestry, Mining and Energy Union
Level 1, 32 South Terrace
ADELAIDE SA 5000

Dear Ms Gorman



Lodgment of Financial Accounts and Statements - Construction, Forestry, Mining and Energy Union, Construction and General Division, South Australian Branch (FR2010/2820)

Thank you for lodging the abovementioned financial accounts and statements which were received by Fair Work Australia on 9 June 2011.

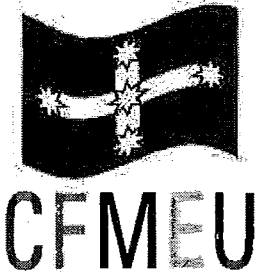
The documents have been filed. However I draw your attention to the following.

There were several references throughout the documents to Schedule 1B of the *Workplace Relations Act 1996*. Since the enactment of the *Fair Work (Registered Organisations) Act 2009*, references in any future reports should be to that Act. If you could also bring this to the attention of your auditor for future reference that would also be appreciated.

Yours sincerely,

Stephen Kellett
Statutory Services Branch
Fair Work Australia

FR 2010/2820



Construction Forestry Mining & Energy Union

Level 1, 32 South Tce Adelaide SA 5000

P: 8231 5532 F: 2831 3822

ABN 71 560 759 083

queries@sa.cfmeu.asn.au

www.cfmeu.asn.au

Fair Work Australia
Level 8, Terrace Tower
80 William Street
East Sydney 2011



By email to RIASydney@fwa.gov.au

8th June 2011

Re: Financial Statements and Accounts

Dear Sir/Madam,

Please find enclosed 2010 Audited Accounts for the

CFMEU Construction & General Division SA Branch & Certificate (Section 268)

If you require any further information please contact the writer.

Yours faithfully,

Gail Gorman (Ms)
Administration Manager
Email: ggorman@sa.cfmeu.asn.au

Construction, Forestry, Mining and Energy Union

**(Construction and General Division
South Australian Branch)**

FOR THE YEAR ENDED 31 DECEMBER 2010

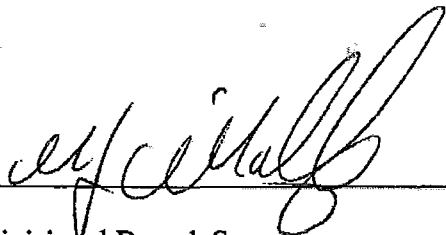
Fair Work (Registered Organisations) Act 2009

Section 268

DESIGNATED OFFICER'S CERTIFICATE

I, Martin O'Malley, being the Secretary of the Construction Forestry Mining & Energy Union, Construction & General Division, South Australian Branch, certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the Fair Work (Registered Organisations) Act 2009, and
- that the full report was provided to members on the 14th of April 2011, and
- that the full report was presented to a meeting of the Divisional Branch Management Committee of the reporting unit on the 3rd June 2011 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.



Divisional Branch Secretary
CFMEU
Construction & General Division
South Australian Branch

8th June 2011

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

FINANCIAL REPORT FOR THE
YEAR ENDED 31ST DECEMBER, 2010

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Prepared by:

Major, May & Associates
Chartered Accountants

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CONSTRUCTION, FORESTRY, MINING & ENERGY UNION CONSTRUCTION & GENERAL DIVISION - SA BRANCH

OPERATING REPORT FOR THE YEAR ENDED 31ST DECEMBER 2010

Principal Activities

CFMEU, Construction & General Division – SA Branch (“the Union”) is committed to advancing the wages, conditions and well-being of its membership.

The Union’s principal activities during the year were:

- Joining up new members.
- Representation of members and others on the job.
- Union-negotiated collective agreements.
- Assisting members with legal representation.
- Facilitating access to training courses.
- Keeping members informed via meetings and newsletters.
- Sale of products to union members.
- Representing members and other workers through Tri-partite and Bi-partite key Government and Industry Committees.
- Pursuing the objectives of the organisation as prescribed by Rule 4, Objects of the CFMEU.

Financial Affairs

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

Members’ Rights to Resign

Members have the right to resign from the Union in accordance with section 174 of Schedule 1B of the Workplace Relations Act 1996 and Rule 11 of the Federal Rules.

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:

- Nil

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 2,702 (2009: 2,637).

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION
CONSTRUCTION & GENERAL DIVISION - SA BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 31ST DECEMBER 2010
(CONT)**

Number of Employees

The number of full-time equivalent employees of the Union at the end of the financial year was 1.

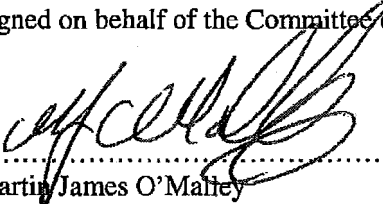
Committee of Management

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

Gavin Belcher	David Bolton	Aaron Cartledge
Mark Gava	Tony Jarrett	Scott Jeffs
Ross Lane	Michael McCabe	Michael McDermott
Mark McEwen	Duncan McKay	Jack Merx
John Nelson	Martin O'Malley	Tony Priddle
Darren Roberts	Jason Saxton	

All appointments were for the Period 1st January 2010 – 31st December 2010

Signed on behalf of the Committee of Management by:


.....
Martin James O'Malley
Secretary
CFMEU,
Construction and General Division, SA Branch

Date: 13th April 2011.....

**CONSTRUCTION, FORESTRY MINING AND ENERGY UNION
CONSTRUCTION AND GENERAL DIVISION, SA BRANCH**

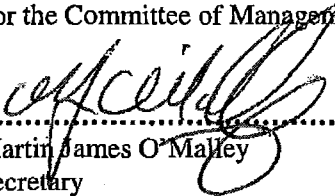
COMMITTEE OF MANAGEMENT STATEMENT

On the 13th April 2011, the Committee of Management (COM) of the Union passed the following resolution to the general purpose financial report (GPFR) of the Union for the year ended 31st December, 2010.

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

- (a) the financial report and notes comply with the applicable 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 31st December 2010;
- (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 31st December, 2010 and since the end of the financial year:
 - (i) meetings of the COM were held in accordance with the rules of the organisation and the rules of the COM;
 - (ii) the financial affairs of the Union have been managed in accordance with the rules of the organisation and the rules of the Union;
 - (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;
 - (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;
 - (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 Commission under section 273 of Schedule 1B to the Workplace Relations Act 1996.

For the Committee of Management


.....
Martin James O'Malley
Secretary

**CONSTRUCTION, FORESTRY,
MINING & ENERGY UNION
CONSTRUCTION & GENERAL DIVISION
SOUTH AUSTRALIAN BRANCH**

**AUDITOR'S REPORT
FOR THE YEAR ENDED 31ST DECEMBER, 2010**

**MAJOR, MAY
& ASSOCIATES**
CHARTERED ACCOUNTANTS

196 MAGILL ROAD
NORWOOD SA 5067
PO BOX 3460
NORWOOD SA 5067
TELEPHONE 08 8331 0422
FACSIMILE 08 8331 0433

TIM MAJOR
ANDREW MAY



Report on the Financial Report

We have audited the Financial Report, being the Balance Sheet, Statement of Accumulated Funds, Income Statement, Statement of Cash Flows and Notes to and Forming Part of the Accounts, of the Construction, Forestry, Mining & Energy Union, Construction & General Division, South Australian Branch, for the year ended 31st December, 2010.

Committee's Responsibility for the Financial Report

The Committee of Management is responsible for the preparation and fair presentation of the Financial Report and has determined that the accounting policies described in Note 1 to the Financial Report, which form part of the Financial Report, are consistent with the financial reporting requirements of the Workplace Relations Act 1996, as amended, and are appropriate to meet the needs of the members. The Committee's responsibilities also include establishing and maintaining internal controls relevant to the preparation and fair presentation of a 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. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. 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 in 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.

The Financial Report has been prepared for distribution to members for the purpose of fulfilling the Committee's financial reporting obligations under the Workplace Relations Act 1996, as amended. We disclaim any assumption of responsibility for any reliance on this report or on the Financial Report to which it relates to any person other than the members, or for any other purpose other than that for which it was prepared.

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

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION
CONSTRUCTION & GENERAL DIVISION
SOUTH AUSTRALIAN BRANCH**

AUDITOR'S REPORT (cont.)

Independence

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

Audit Opinion

- (1) There were kept by the Branch in respect of the year ended 31st December, 2010, satisfactory accounting records detailing the sources and nature of the Income of the Branch (including Income from Members) and the nature and the purposes of Expenditure.
- (2) The attached Financial Report and Statements are properly drawn up:-
 - (a) in accordance with the Workplace Relations Act, 1996, as amended;
 - (b) so as to give a true and fair view of;
 - (i) the state of affairs of the Branch as at 31st December, 2010; and
 - (ii) the Income and Expenditure and Deficit of the Branch for the year ended on that date;
 - (c) in accordance with applicable Accounting Standards; and
 - (d) so as to comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act.
- (3) We received from the Officers and Employees of the Branch all the information and explanations that we required for the purposes of our audit.

Signed at Adelaide this 13th day of April, 2011.
MAJOR, MAY & ASSOCIATES
Chartered Accountants


ANDREW MAY ACA, BA (Acc)
Registered Company Auditor
Partner

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

BALANCE SHEET as at 31st December 2010

	Note	2010 \$	2009 \$
ACCUMULATED FUNDS			
Accumulated Surplus		838,470	948,968
Trust Account		1,284	1,286
TOTAL FUNDS		<u>\$839,754</u>	<u>\$950,254</u>
These funds are represented by:-			
CURRENT ASSETS			
Petty Cash		500	500
Cash at Bank	5	160,726	288,019
Other Debtors		32,410	691
Interdivisional Loan Accounts		29,738	26,357
TOTAL CURRENT ASSETS		<u>223,374</u>	<u>315,567</u>
CURRENT LIABILITIES			
Sundry Creditors & Accruals		51,458	71,415
Loan from Federal Office		44,750	44,750
Provision for Annual Leave		14,588	16,237
Provision for Long Service Leave		18,773	16,196
Provision for Mortality & Funeral Benefits		2,400	2,400
TOTAL CURRENT LIABILITIES		<u>131,969</u>	<u>150,998</u>
NET WORKING CAPITAL		<u>\$91,405</u>	<u>\$164,569</u>
NON CURRENT ASSETS			
Loan to ABCWF		728,476	777,614
Fixed Assets	6	19,873	8,071
TOTAL NON CURRENT ASSETS		<u>748,349</u>	<u>785,685</u>
NET ASSETS		<u>\$839,754</u>	<u>\$950,254</u>
Contingent Liabilities	7		

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

**CONSTRUCTION & GENERAL DIVISION
SOUTH AUSTRALIAN BRANCH**

**STATEMENT OF ACCUMULATED FUNDS
For the year ended 31st December, 2010**

	2010	2009
	\$	\$
Total Surplus/(Deficit)	(110,498)	9,742
Add Accumulated Surplus at the beginning of the Year	948,968	939,226
ACCUMULATED SURPLUS AT THE END OF THE YEAR	<u>\$838,470</u>	<u>\$948,968</u>

To be read in conjunction with the Notes to the Financial Report.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

INCOME STATEMENT For the year ended 31st December, 2010

	Note	2010 \$	2009 \$
INCOME			
Members' Contributions		981,282	962,596
Meeting Attendance		20,531	12,239
Members' Health Programme		17,462	-
Interest Received		11,062	8,480
SafeWork SA Grant		-	110,000
Advertising Income		40,455	36,364
Sundry Income		4,229	600
TOTAL INCOME		1,075,021	1,130,279
LESS EXPENDITURE			
Alyawarra Housing Project		11,748	-
Audit & Accountancy Fees		4,670	4,190
Bank Charges & Credit Card Fees		12,976	12,048
Building Industry Redundancy Scheme		2,080	2,080
Cleaning		9,478	11,503
Computer Expenses		2,558	2,716
Conferences & Training		(533)	13,204
Depreciation		6,708	4,900
Donations		200	600
Entertainment & Public Relations		2,438	4,527
Fringe Benefits Tax		5,568	7,239
Insurance (General & Income Protection)		13,828	11,420
Legal & Other Expenses – Ark Tribe	7	66,245	9,144
Legal & Industrial Expenses		18,335	7,274
Light & Power		15,650	15,551
Motor Vehicle Expenses		46,695	48,873
Office Expenses		11,917	6,226
Papers & Publications		2,096	2,318
Photocopier Rental		9,218	9,241
Postage & Contract Mailing		8,448	10,065
Printing & Stationery		20,062	12,586
Promotional Items		5,018	9,087
Rent		85,000	85,000
Repairs & Maintenance		1,124	1,171
Service Fees & Consulting Charges	2	554,337	508,284

To be read in conjunction with the Notes to the Financial Reports.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

INCOME STATEMENT For the year ended 31st December, 2010 (continued)

	Note	2010 \$	2009 \$
Subscriptions		200	746
Sundry Expenses		4,718	4,488
Sustentation & Capitation Fees	4	111,645	110,856
Telephone		26,005	30,013
Travel & Accommodation		31,778	29,016
Employment Expenses			
Salaries & Allowances – Officials		70,482	141,401
Superannuation		9,172	13,827
Workcover		1,029	1,990
Payroll Tax		7,224	12,066
Provisions for Annual & Long Service Leave		7,183	(24,513)
Provision for Redundancy Entitlements		220	1,400
Total Employment Expenses		<u>95,310</u>	<u>146,171</u>
TOTAL EXPENDITURE		<u>1,185,520</u>	<u>1,120,537</u>
TOTAL SURPLUS/(DEFICIT)		<u>(\$110,499)</u>	<u>\$9,742</u>

To be read in conjunction with the Notes to the Financial Report.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

STATEMENT OF CASH FLOWS For the year ended 31st December, 2010

	Notes	2010 \$	2009 \$
CASH FROM OPERATING ACTIVITIES			
Members' Contributions		981,282	962,596
Payments to Suppliers, Employees & ATO		(1,142,285)	(1,123,658)
Grant from SafeWork SA		=	110,000
Advertising Income		40,455	36,364
Meeting Attendances		20,531	12,239
Project Income Received		48,833	-
Project Income Expended		(71,304)	=
Other Income		3,078	600
Interest Received		11,062	8,481
NET CASH GENERATED/(USED) BY OPERATING ACTIVITIES	9	<u>(108,348)</u>	<u>6,622</u>
CASH FROM INVESTING ACTIVITIES			
Payment for Plant & Equipment		(18,945)	(435)
NET CASH (USED)/PROVIDED BY INVESTING ACTIVITIES		<u>(18,945)</u>	<u>(435)</u>
NET INCREASE/(DECREASE) IN CASH HELD		(127,293)	6,187
Cash at Beginning of Year	8	288,519	282,332
CASH AT END OF YEAR	8	<u>\$161,226</u>	<u>\$288,519</u>

To be read in conjunction with the Notes to the Financial Report.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the year ended 31st December, 2010

Note 1. Accounting Methods

Membership Contributions are accounted for on a cash basis. Otherwise, the Financial Report is prepared under the Historical Cost Convention on an accruals basis, and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies. In particular:-

- (a) The Financial Report has not been adjusted to reflect changes in the general purchasing power of the dollar or in the prices of specific assets.
- (b) Provision is made for depreciation of Fixed Assets at rates considered appropriate to the useful lives of such assets.
- (c) Provisions for Employee Benefits, in the form of Accrued Annual and Long Service Leave, have been made based on the estimated accrued entitlements of all employees on the basis of their terms of employment.

Note 2. Service Fees and Consulting Charges

On 1st September, 1996, the South Australian operations of the Workers' Divisional Branch and the Labourers' Divisional Branch of the CFMEU, Construction and General Division were amalgamated to form the CFMEU, Construction and General Division, South Australian Branch.

Assets, liabilities and the accumulated surplus of the former Workers' Divisional Branch of the CFMEU were transferred to the new Construction & General Division on that date.

Staff employed by the Australian Building & Construction Workers' Federation are utilised in the ongoing operations of the new branch, and a "Service Fee" is charged accordingly.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the year ended 31st December, 2010

Note 3. Information to be provided to Members or Registrar

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of Members is drawn to the provisions of Section 272 of Schedule 1B, which read 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 4. Sustentation Fees

	2010	2009
	\$	\$
C.F.M.E.U. - Federal Office	96,467	96,209
U.T.L.C.	15,178	14,647
	<u>\$111,645</u>	<u>\$110,856</u>

Note 5. Cash at Bank

Commonwealth Bank

Cheque Account	33,720	27,739
Trust Account	4,454	4,457
Business Online Saver	122,552	255,823
	<u>\$ 160,726</u>	<u>\$ 288,019</u>

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT For the year ended 31st December, 2010

Note 6.	Fixed Assets	2010	2009
		\$	\$
	Office Furniture & Equipment at Cost	69,238	50,728
	Less Accumulated Depreciation	(49,365)	(42,657)
		<u>19,873</u>	<u>8,071</u>
	TOTAL FIXED ASSETS	<u>\$19,873</u>	<u>\$8,071</u>

Note 7. Contingent Liabilities

Although the legal case involving Ark Tribe is now substantially complete, the final quantum of legal costs to be borne by the CFMEU, is yet to be determined. Total outstanding legal costs for the Queen's Counsel and the solicitor amount to approximately \$180,000. Although it is likely that any significant impost on the CFMEU will be shared by the National Office and the various state offices, this will probably not be determined until later in 2011.

There were no other Contingent Liabilities at 31st December 2010.

Note 8. Reconciliation of Cash

For the purpose of the Statement of Cash Flows, Cash includes Cash on Hand, and in At Call Deposits with Banks or Financial Institutions, net of Bank Overdrafts.

	2010	2009
	\$	\$
Cash at Bank	160,726	288,019
Cash on Hand	500	500
	<u>\$161,226</u>	<u>\$288,519</u>

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

**CONSTRUCTION & GENERAL DIVISION
SOUTH AUSTRALIAN BRANCH**

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

For the year ended 31st December, 2010

Note 9. Reconciliation of Cash Flow from Operations with Net Surplus/(Deficit)

	2010	2009
	\$	\$
Net Surplus/(Deficit)	(110,499)	9,742
Non Cash Flows in Net Surplus		
Depreciation	6,708	4,900
Employee Leave Provisions	1,362	(23,113)
Changes in Assets and Liabilities		
(Increase)/Decrease in Receivables	14,038	27,168
Increase/(Decrease) in Creditors	(19,957)	(12,075)
CASH FLOWS PROVIDED/(USED) BY OPERATIONS	<u>(\$108,348)</u>	<u>\$6,622</u>

**MAJOR, MAY
& ASSOCIATES**
CHARTERED ACCOUNTANTS

196 MAGILL ROAD
NORWOOD SA 5067
PO BOX 3460
NORWOOD SA 5067
TELEPHONE 08 8331 0422
FACSIMILE 08 8331 0433

TIM MAJOR
ANDREW MAY

**AUDITOR'S INDEPENDENCE DECLARATION
TO THE MEMBERS OF
CONSTRUCTION, FORESTRY,
MINING & ENERGY UNION
CONSTRUCTION & GENERAL DIVISION
SOUTH AUSTRALIAN BRANCH**


[m]²

In accordance with the requirements of Section 307C of the Corporations Act 2001, as lead auditor for the audit of the Branch for the year ended 31st December 2010, I declare that, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- b) No contraventions of any applicable code of professional conduct in relation to the audit.

Signed at Norwood, South Australia,
this 13th day of April, 2011.

MAJOR, MAY & ASSOCIATES
Chartered Accountants


ANDREW MAY
Partner
Registered Company Auditor



FAIR WORK
AUSTRALIA

11 January 2011

Mr Martin O'Malley
Branch Secretary
Construction, Forestry, Mining and Energy Union-Construction and General Division, SA Divisional Branch
nlevy@sa.cfmeu.asn.au

Dear Mr O'Malley,

**Lodgement of Financial Documents for year ended 31 December 2010 [FR2010/2820]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Construction, Forestry, Mining and Energy Union-Construction and General Division, SA Divisional Branch (the "reporting unit") has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit's financial documents. The full financial report must be lodged with Fair Work Australia within a period of 6 months and 14 days of the end of the financial year.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. The attached *Timeline/Planner* summarises these requirements, but I also describe the sequence here.

When the accounts have been prepared ready for the auditor, you or other officers of the Committee of Management must complete, sign and date a "Committee of Management Statement". This Statement effectively approves the accounts for audit and is usually completed at a "first" Committee meeting.

When the auditor has completed his or her audit, he or she must sign and date the "Auditor's Report". The signing and dating of the Auditor's Report may coincide with the date of the "first" Committee Meeting.

Only when the Auditor's Report has been signed and dated is the financial report ready for distribution or publication for the members. This is because the members must be able to see that the report has been audited.

The final event is a formal presentation of the financial report to a "second" meeting. This can be a general meeting of the members, or a separate meeting of the Committee. A general meeting of the members is the default format unless your rules provide for members to petition a special general meeting to consider the report, in which case you can avail itself of the convenience of a Committee meeting instead (see s266).

If you intend to present the report to a general meeting, you must not hold the meeting until at least 21 days have elapsed since distributing or publishing the report to your members. (see s265(5)) If you intend and are permitted to present the report to a Committee meeting, this can be held at any time after the Auditor has signed his report. But this must be a "second" Committee meeting, separate from that at which the various documents were originally signed.

The documents must be lodged within 14 days of the "second" meeting. Your Certificate should provide the date the report was distributed/made available to the members and the date of presentation to the "second" meeting. This will enable Fair Work Australia to be satisfied that you have complied with the relevant sections of the Act

For additional information, if you need it, financial reporting fact sheets and sample documents can be found on our Fair Work Australia website (www.fwa.gov.au). You will find that the legislative requirements remain largely unchanged to that of the former requirements under Schedule 1 of the Workplace Relations Act 1996. The information can be viewed at [FWA Registered Organisations Fact Sheets](#)

This office encourages you to lodge all financial reports electronically (e.g. as pdf files) at RIASydney@fwa.gov.au. Alternatively, you can forward the documents by fax to (02) 9380 6990 .

If you need any further information or if you believe you will be unable to lodge the full financial report within the period mentioned above please contact me on (02) 8374 6666 or by email at RIASydney@fwa.gov.au.

Yours sincerely,



Steve Teece
Registered Organisations – New South Wales
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
<p>(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.</p> <p>(b) A # designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).</p>	/ /	As soon as practicable after end of financial year
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR <i>(NB: Auditor's report <u>must</u> be dated on or after date of Committee of Management Statement)</i>
<p>Provide full report free of charge to members – s265</p> <p>The full report includes:</p> <p><input type="checkbox"/> the General Purpose Financial Report (which includes the Committee of Management Statement);</p> <p><input type="checkbox"/> the Auditor's Report; and</p> <p><input type="checkbox"/> the Operating Report.</p>	/ /	<p>(a) if the report is to be presented to 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,</p> <p align="center">or</p> <p>(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.</p>
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); OR	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate++ – s268	/ /	Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.