



FAIR WORK
COMMISSION

18 October 2013

Mr Aaron Cartledge
Secretary, South Australian Divisional Branch
CFMEU
Level 1, 32 South Terrace
ADELAIDE SA 5000

Dear Mr Cartledge

**Re: Lodgement of Financial Accounts and Statements – Construction, Forestry,
Mining and Energy Union, Construction and General Division, South Australian Branch –
for year ending 31 December 2012 (FR2012/520)**

I refer to the above financial statements and accounts which were lodged with the Fair Work Commission on 11 June 2013.

You will be aware that new Reporting Guidelines were issued on 26 June 2013 and will apply to the next financial report. I attach a copy for your reference. I have set out clarifications of particular disclosure requirements that may not have been previously brought to the Branch's attention, in the table attached.

I have filed the documents. There is no further action required in respect of the report, unless the amount disclosed as "Donations" included any single donation(s) exceeding \$1,000. If this applies, a separate statement setting out the prescribed particulars must be lodged pursuant to section 237 of the *Fair Work (Registered Organisations) Act 2009* as soon as possible, accompanied by a request to the General Manager that a period longer than the 90 day period prescribed for lodgement of a s237 statement be allowed.

Please do not hesitate to contact me on (02) 6723 7237 if you have any queries about the financial reporting requirements at any time.

Yours sincerely

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

Table of particular requirements

Provision	What it says	Explanation/Clarification
<p>Section 252(3)</p> <p>Section 253(4)</p> <p>Section 253(1)</p> <p>AASB 101(27)</p>	<p>“Financial records of an organisation may.....be kept on a cash basis or accrual basis....”</p> <p>“...it may keep the financial records for its membership subscriptions on a cash basis”</p> <p>“...a reporting unit must cause a general purpose financial report to be prepared in accordance with the Australian Accounting Standards...”</p> <p>“An entity shall prepare its financial statements, except for cash flow information, using the accrual basis of accounting”</p>	<p>These references need to be read together. A distinction exists between <i>keeping</i> records and <i>reporting</i>. This distinction has been overlooked by a number of organisations but is now being clarified and corrected by FWC.</p> <p>It means that membership subscriptions (i.e. membership contributions) should be <i>reported</i> on the accrual basis even if, during the year, the original records are <i>kept</i> on a cash basis.</p> <p>Your report states that membership contributions are accounted for on a cash basis.. Future reports should make clear that membership contributions are reported on the accrual basis.</p>
<p>New Reporting Guidelines 17(f) and</p> <p>17(g)</p> <p>(For Income Statement or Notes)</p> <p>21(c) and (d)</p> <p>(For Statement of Financial Position or Notes)</p>	<p>“Balances for the following items of expense must be disclosed by the reporting unit..... (f) employee expenses related to <u>holders of office</u> by (i) wages and salaries; (ii) superannuation; (iii) leave and other entitlements; (iv) separation and redundancies; and (v) other employee expenses (specify if material)</p> <p>Balances for the following items of expense must be disclosed by the reporting unit..... (f) employee expenses related to <u>employees (other than holders of office)</u> by (i) wages and salaries; (ii) superannuation; (iii) leave and other entitlements; (iv) separation and redundancies; and (v) other employee expenses (specify if material)”</p> <p>“Total amounts for the following items must be disclosed.... c) employee provisions in respect of holders of offices in the reporting unit by: i. annual leave; ii. long service leave; iii. separation and redundancies; iv. other employee provisions; and d) employee provisions in respect of employees (other than holders of offices) of the reporting unit by: i. annual leave; ii. long service leave; iii. separation and redundancies; and iv. other employee provisions.</p>	<p>There has always been a requirement to report employment-related payments and provisions (or payables) separately between those who are holders of office and those who are not. The new Reporting Guidelines identify various sub-categories for distinct disclosure.</p> <p>Your Income Statement described salaries and allowances for “Officials”. The next report must clearly distinguish between elected holders of office and other staff and disclose separately office-holders and employees expense balances for each and all categories of benefits (as listed).</p> <p>The same separate disclosures also apply to “Provisions” (see adjacent column). All balances related to the payment or provision for employment benefits in the prescribed categories listed must be clearly described as either made to elected office-holders or to non-office-holder employees.</p>

From: KELLETT, Stephen
To: ["ggorman@sa.cfmeu.asn.au"](mailto:ggorman@sa.cfmeu.asn.au)
Subject: Attention Mr Aaron Cartledge - Financial report for y/e 31 Dec 2012 - filing
Date: Friday, 18 October 2013 12:04:00 PM
Attachments: [CFMEU SA1 FR2012 520 \(final\).pdf](#)
[fr_guidelines_253_2013.pdf](#)

Dear Ms Gorman,

Please see my letter in relation to the above, and attachment.

Yours sincerely

STEPHEN KELLETT
Regulatory Compliance Branch
FAIR WORK COMMISSION

80 William Street
EAST SYDNEY NSW 2011

(ph) (02) 6723 7237
(email) stephen.kellett@fwc.gov.au



Construction Forestry Mining & Energy Union

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queries@sa.cfmeu.asn.au

www.cfmeu.asn.au

ABN: 71 560 759 083

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

25th June 2013

Re: Financial Statements and Accounts

Dear Sir/Madam,

Please find enclosed 2012 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,

A handwritten signature in black ink, appearing to read "Gail Gorman", written over a horizontal line.

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 2012

Fair Work (Registered Organisations) Act 2009

Section 268

DESIGNATED OFFICER'S CERTIFICATE

I, Aaron Cartledge, 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 8th May 2013, and
- that the full report was presented to a meeting of the Divisional Branch Management Committee of the reporting unit on the 19th June 2013, in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.



Divisional Branch Secretary
CFMEU
Construction & General Division
South Australian Branch

20th June 2013

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

CONSTRUCTION & GENERAL DIVISION SOUTH AUSTRALIAN BRANCH

FINANCIAL REPORT FOR THE
YEAR ENDED 31ST DECEMBER, 2012

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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 2012

Principal Activities

CFMEU, Construction & General Division – SA Branch (“the Union”) is committed to advancing the wages, conditions and well-being of its membership. During the year, the Union merged the operations of the Mining & Energy Union - SA Branch (“M&E”) into its own operations, which resulted in all members of M&E becoming members of the Union.

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, other than as a result of the merging of the M&E into its operations.

Members’ Rights to Resign

Members have the right to resign from the Union in accordance with section 174 of the Fair Work (Registered Organisations) Act 2009 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 3,249 (2011: 2,759).

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

OPERATING REPORT FOR THE YEAR ENDED 31ST DECEMBER 2012
(CONT)

Number of Employees

The number of full-time equivalent employees of the Union at the end of the financial year was 3.

Committee of Management

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

David Bolton	Aaron Cartledge	Craig Fry
Mark Gava	Scott Jeffs	Michael McDermott
Mark McEwen	Jack Merkx	John Nelson
Bernie O'Connor	Gregory O'Donohoe	Tony Priddle
Darren Roberts		

All appointments were for the Period 1st January 2012 – 31st December 2012

Signed on behalf of the Committee of Management by:



.....
Aaron Cartledge
Secretary
CFMEU,
Construction and General Division, SA Branch

Date: 08/05/2013.....

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

COMMITTEE OF MANAGEMENT STATEMENT

On the 8th May 2013, 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 2012.

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 2012;
- (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 2012 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 the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009;
 - (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 the Fair Work (Registered Organisations) Act 2009; and
 - (vi) no orders have been made by the Commission under section 273 of the Fair Work (Registered Organisations) Act 2009.

For the Committee of Management


.....

Aaron Cartledge
Secretary
CFMEU,
Construction and General Division, SA Branch

Date: 08/05/2013.....

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

AUDITOR'S REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2012



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 2012.

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 Fair Work (Registered Organisations) Act 2009, 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 Fair Work (Registered Organisations) Act 2009. 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 2012, 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 Fair Work (Registered Organisations) Act 2009,
 - (b) so as to give a true and fair view of;
 - (i) the state of affairs of the Branch as at 31st December 2012; and
 - (ii) the Income and Expenditure and Surplus 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 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 *8th* day of *May* 2013
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 2012

	Note	2012 \$	2011 \$
ACCUMULATED FUNDS			
Accumulated Surplus		897,077	866,180
Trust Account		1,284	1,284
Leigh Creek Levy Fund		22,149	-
Port Pirie Welfare Fund		25,085	-
TOTAL FUNDS		<u>\$945,595</u>	<u>\$867,464</u>
These funds are represented by:-			
CURRENT ASSETS			
Petty Cash		500	500
Cash at Bank	5	566,428	304,185
Trade & Other Debtors		12,033	47,934
Prepayments		94,405	-
Interdivisional Loan Accounts		-	11,232
TOTAL CURRENT ASSETS		<u>673,366</u>	<u>363,851</u>
CURRENT LIABILITIES			
Sundry Creditors & Accruals		35,868	11,365
Income Received in Advance		162,758	-
Loan from Federal Office		44,750	44,750
Provision for Annual Leave		16,540	5,163
Provision for Long Service Leave		31,840	16,037
TOTAL CURRENT LIABILITIES		<u>291,756</u>	<u>77,315</u>
NET WORKING CAPITAL		<u>\$381,610</u>	<u>\$286,536</u>
NON CURRENT ASSETS			
Loan to ABCWF		541,791	566,462
Fixed Assets	6	22,194	14,466
TOTAL NON CURRENT ASSETS		<u>563,985</u>	<u>580,928</u>
NET ASSETS		<u>\$945,595</u>	<u>\$867,464</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 2012**

	2012	2011
	\$	\$
Total Surplus/(Deficit)	30,897	27,710
Add Accumulated Surplus at the beginning of the Year	866,180	838,470
ACCUMULATED SURPLUS AT THE END OF THE YEAR	<u>\$897,077</u>	<u>\$866,180</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 2012

	Note	2012 \$	2011 \$
INCOME			
Members' Contributions		1,212,629	1,024,634
Meeting Attendance & Board Fees		30,120	13,930
Healthy Workers Healthy Future Net Funding		36,469	-
Interest Received		12,551	8,985
BIRST Members' Insurance		142,110	130,000
SafeWork SA Net Funding		132,891	135,000
Aboriginal Support Fund Net Funding		(4,089)	11,500
Advertising Income		55,000	50,000
Compliance Officer Funding		-	25,000
Donations Received		6,000	-
Sundry Income		161	600
		<hr/>	<hr/>
TOTAL INCOME		1,623,842	1,399,649
LESS EXPENDITURE			
Audit & Accountancy Fees		6,480	4,770
Bank Charges & Credit Card Fees		11,019	11,407
Building Industry Redundancy Scheme		3,280	2,080
Cleaning		6,566	7,807
Computer Expenses		1,952	21,121
Conferences & Training		11,018	7,538
Depreciation		7,617	6,774
Donations		7,000	-
Emergency Transport		22,333	-
Entertainment & Public Relations		7,656	1,167
Fringe Benefits Tax		12,841	5,668
Insurance (General, Members & Income Protection)		109,812	24,069
Internet Connection Fees		3,568	3,512
Legal & Other Expenses – Ark Tribe		-	300
Legal & Industrial Expenses		(3,939)	56,205
Levies		10,000	10,570
Light & Power		11,238	16,474
Members' Health Programme		-	14,963
Motor Vehicle Expenses		73,102	60,247
Office Expenses		11,878	6,380
Papers & Publications		3,013	1,733
Photocopier Rental		8,602	9,342
Port Pirie Social Club		1,004	-
Postage & Contract Mailing		9,499	9,614
Printing & Stationery		17,225	18,598
Promotional Items		11,562	5,919
Rent		95,000	95,000
Repairs & Maintenance		3,191	2,291
SafeWork SA Project Costs		-	959
Service Fees & Consulting Charges	2	636,966	696,230

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 2012
(continued)**

	Note	2012 \$	2011 \$
Subscriptions		857	943
Sundry Expenses		1,605	-
Sustentation & Capitation Fees	4	132,757	117,602
Telephone		24,891	26,368
Travel & Accommodation		33,741	28,552
Employment Expenses			
Salaries & Allowances – Officials		137,549	79,643
Superannuation		20,571	11,363
Workcover		1,862	1,530
Payroll Tax		10,950	8,560
Provisions for Annual & Long Service Leave		38,980	(960)
Provision for Mortality		-	(2,400)
Provision for Redundancy Entitlements		-	-
Total Employment Expenses		<u>209,912</u>	<u>97,736</u>
TOTAL EXPENDITURE		<u>1,503,246</u>	<u>1,371,939</u>
TOTAL OPERATING SURPLUS/(DEFICIT)		<u>\$120,596</u>	<u>\$27,710</u>
Less Forgiveness of Loan to M&E Division		<u>\$89,699</u>	<u>-</u>
TOTAL SURPLUS		<u>\$30,897</u>	<u>\$27,710</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, 2012

	Notes	2012 \$	2011 \$
CASH FROM OPERATING ACTIVITIES			
Members' Contributions		1,212,629	1,024,634
Payments to Suppliers, Employees & ATO		(1,554,389)	(1,255,231)
Grant Received from SafeWork SA		135,000	135,000
Members' Insurance Received from BIRST		284,220	130,000
Advertising Income		55,000	50,000
Meeting Attendances		30,120	13,930
Project Income Received		88,593	58,500
Project Income Expended		(32,497)	(22,959)
Other Income		1,161	600
Interest Received		12,551	8,985
NET CASH GENERATED/(USED) BY OPERATING ACTIVITIES	9	<u>232,388</u>	<u>143,459</u>
CASH FROM INVESTING ACTIVITIES			
Payment for Plant & Equipment		(15,346)	-
Cash Transferred In from Mining & Energy Division		44,701	-
NET CASH (USED)/PROVIDED BY INVESTING ACTIVITIES		<u>29,355</u>	<u>-</u>
NET INCREASE/(DECREASE) IN CASH HELD		261,743	143,459
Cash at Beginning of Year	8	304,685	161,226
CASH AT END OF YEAR	8	<u>\$566,428</u>	<u>\$304,685</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, 2012

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, 2012

Note 3. Information to be provided to Members or Registrar

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of Members is drawn to the provisions of Section 272, 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

	2012	2011
	\$	\$
C.F.M.E.U. - Federal Office	115,966	101,216
SA Unions	16,791	16,387
	<u>\$132,757</u>	<u>\$117,603</u>

Note 5. Cash at Bank

Commonwealth Bank

Cheque Account	53,221	23,198
Trust Account	4,454	4,454
Business Online Saver	464,052	276,533
Port Pirie Bank Accounts	25,085	-
Leigh Creek Bank Account	19,616	-
	<u>\$ 566,428</u>	<u>\$ 304,185</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, 2012

Note 6.	Fixed Assets	2012	2011
		\$	\$
	Office Furniture & Equipment at Cost	82,352	67,007
	Less Accumulated Depreciation	(60,158)	(52,541)
		<u>22,194</u>	<u>14,466</u>
	TOTAL FIXED ASSETS	<u>\$22,194</u>	<u>\$14,466</u>

Note 7. Contingent Liabilities

There were no Contingent Liabilities at 31st December 2012.

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.

	2012	2011
	\$	\$
Cash at Bank	566,428	304,185
Cash on Hand	500	500
	<u>\$566,928</u>	<u>\$304,685</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, 2012

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

	2012	2011
	\$	\$
Net Surplus/(Deficit)	30,897	27,710
Non Cash Flows in Net Surplus		
Depreciation	7,617	6,774
Employee Leave Provisions	29,123	(15,928)
Changes in Assets and Liabilities		
(Increase)/Decrease in Receivables	71,895	164,996
(Increase)/Decrease in Prepayments	(94,405)	-
Increase/(Decrease) in Creditors	24,503	(40,093)
Increase/(Decrease) in Income Received in Advance	162,758	-
CASH FLOWS PROVIDED/(USED) BY OPERATIONS	<u>\$232,388</u>	<u>\$143,459</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 2012, 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 5th day of May, 2013

MAJOR, MAY & ASSOCIATES
Chartered Accountants


ANDREW MAY
Partner
Registered Company Auditor



FAIR WORK
COMMISSION

17 January 2013

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

Dear Mr O'Malley,

Re: Lodgement of Financial Report - [FR2012/520]

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') ended on 31 December 2012.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 July 2013 (that is the period within 6 months and 14 days of the end of the financial year) under s.268 of the RO Act.

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. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets regarding financial reporting under the RO Act are provided on the Fair Work Commission website at: [Financial Reporting Fact Sheets](#).

The documents can be emailed to orgs@fwc.gov.au . If it is envisaged that the financial report cannot be lodged by the due date you are requested to contact this office prior to the due date to discuss the issue.

It should be noted that s.268 is a civil penalty provision. Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at robert.pfeiffer@fwc.gov.au .

Yours sincerely,

Robert Pfeiffer
Principal Adviser/Senior Adviser
Regulatory Compliance Branch

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(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.	/ /	As soon as practicable after end of financial year
(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).		
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report must be dated on or after date of Committee of Management Statement)
Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	/ /	(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, 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.
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 the Fair Work Commission, 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.