



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Ref: FR2004/699-[105N-SAST]

Mr Graham Murray
District Secretary
CFMEU Mining & Energy Division
South Australia District Branch
Trades Hall
11-16 South Terrace
ADELAIDE SA 5000

Dear Mr Murray

Financial Return - year ending 31 December, 2004

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

New legislation

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

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

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

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

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

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

Reporting Unit

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

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

Industrial Registrar’s Guidelines

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

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

Timeline Planner and Checklist

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

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

Three Reports

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

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

Financial Statements containing:

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

Notes to the Financial Statements containing:

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

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

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

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

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

First Meeting (Committee of Management)

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

The Auditor

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

Informing Your Members

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

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

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

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

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

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

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

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

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

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

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

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote: **FR2004/699**.

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

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

Complying with time limits

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

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

Extensions of Time

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

Reduced Reporting Requirements

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

Contact the Registry

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

Information on AIRC Website

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

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

Yours sincerely



for Deputy Industrial Registrar
19 January 2005

**Construction, Forestry, Mining and Energy Union
(Mining and Energy Division
South Australian Divisional Branch)**

FOR THE YEAR ENDED 31 DECEMBER, 2004.

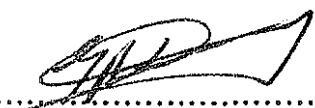
Schedule 1B

Workplace Relations Act 1996

Section 268

CERTIFICATE

Pursuant to Section 268 of Schedule 1B the *Workplace Relations Act 1996*, I, Geoffrey Ronald Day, certify that the documents attached hereto are copies of the documents presented to members of the above-named Division on 25th May, 2005 and presented to a presentation meeting being a meeting of the Divisional Branch Management Committee on 15th June, 2005.



.....

Divisional Branch President
CFMEU
Mining and Energy Division
South Australian Divisional Branch

Date...28/June/ 2005.....

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31ST DECEMBER, 2004

CONTENTS

	Page No.
Operating Report	2-3
Committee of Management Statement	4
Auditor's Report	5-6
Statement of Financial Position	7
Statement of Accumulated Funds	8
Statement of Financial Performance	9
Statement of Cash Flows	10
Notes to the Accounts	11-13

Prepared by:

Major, May & Associates
Chartered Accountants

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**CONSTRUCTION FORESTRY MINING & ENERGY UNION
MINING & ENERGY DIVISION – SOUTH AUSTRALIAN BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 31ST DECEMBER 2004
(CONT)**

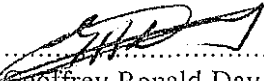
Committee of Management

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

Geoff Day	Allan Cooper
Steve Kutcher	Graham Murray
Barry Cockshell	Robert Geyer

All Appointments were for the Period 1st January 2004 – 31st December 2004

Signed on behalf of the Committee of Management by:



.....
Geoffrey Ronald Day
President
CFMEU
Mining and Energy Division, SA Branch

Date: 25/5/05.....

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

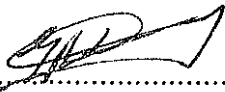
COMMITTEE OF MANAGEMENT STATEMENT

On the 25/5/ 2005, the Committee of Management of the Union passed the following resolution to the general purpose financial report (GPFR) of the Union for the year ended 31st December, 2004.

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

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Union for the financial year ended 31st December 2004;
- (d) there are reasonable grounds to believe that the Union will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 31st December, 2004 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



.....
Geoffrey Ronald Day
President

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

AUDITOR'S REPORT
YEAR ENDED 31ST DECEMBER, 2004



SCOPE

We have audited the Accounts, being the Statement of Financial Position, Statement of Accumulated Funds, Statement of Financial Performance, Statement of Cash Flows and Notes to and forming part of the Accounts, of the Construction, Forestry, Mining & Energy Union, Mining & Energy Division, South Australian Branch, for the year ended 31st December, 2004.

The Committee of Management is responsible for the preparation and presentation of the Accounts and the information they contain.

We have conducted an independent audit of these Accounts in order to express an opinion on them to the Members of the Branch.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the Accounts are free from material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Accounts, and the evaluation of accounting policies and significant accounting estimates.

These procedures have been undertaken to form an opinion as to whether, in all material respects, the Accounts are presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements and statutory requirements so as to present a view of the Branch which is consistent with our understanding of its financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

AUDIT OPINION

In our opinion:-

- (1) There were kept by the Branch in respect of the period ended 31st December, 2004, 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 Accounts 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, 2003; 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.

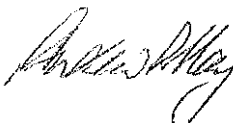
**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION
MINING & ENERGY DIVISION
SOUTH AUSTRALIAN BRANCH**

AUDITOR'S REPORT (cont.)


AUDIT OPINION (cont.)

- (3) We received from the Officers and Employees of the Branch all the information and explanations which we required for the purposes of our audit.

MAJOR, MAY & ASSOCIATES
Chartered Accountants



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

Signed at Adelaide this 25th day of , 2005.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

STATEMENT OF FINANCIAL POSITION As at 31st December 2004

	Note	2004	2003
ACCUMULATED FUNDS		\$	\$
Accumulated Surplus/(Deficit)		(53,679)	(67,918)
Leigh Creek Levy Fund	5	41,224	42,886
		<hr/>	<hr/>
TOTAL FUNDS		\$ (12,455)	\$ (25,032)
		<hr/>	<hr/>
These funds are represented by:-			
CURRENT ASSETS			
Bank Accounts			
Port Pirie Commonwealth Account		362	487
Leigh Creek Powerstate Account		230	228
Leigh Creek Levy Fund	5	38,833	40,477
		<hr/>	<hr/>
TOTAL CURRENT ASSETS		39,425	41,192
		<hr/>	<hr/>
NON CURRENT ASSETS			
Motor Vehicle at Cost		-	27,711
Less Accumulated Depreciation		-	(22,702)
		<hr/>	<hr/>
TOTAL NON CURRENT ASSETS		-	5,009
		<hr/>	<hr/>
TOTAL ASSETS		39,425	46,201
		<hr/>	<hr/>
CURRENT LIABILITIES			
Provision for Annual Leave		7,345	7,560
Provision for Long Service Leave		43,260	43,793
Interdivisional Loan Account		1,275	19,878
		<hr/>	<hr/>
TOTAL CURRENT LIABILITIES		51,880	71,233
		<hr/>	<hr/>
NET ASSETS		\$ (12,455)	\$ (25,032)
		<hr/>	<hr/>

To be read in conjunction with the notes to the accounts

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

MINING & ENERGY DIVISION
SOUTH AUSTRALIAN BRANCH

STATEMENT OF ACCUMULATED FUNDS
For the year ended 31st December, 2004

	2004	2003
	\$	\$
Total Surplus/(Deficit)	14,239	(9,231)
Add Accumulated (Deficit) at the beginning of the Year	(67,918)	(58,687)
ACCUMULATED (DEFICIT) AT THE END OF THE YEAR	<u>\$ (53,679)</u>	<u>\$ (67,918)</u>

To be read in conjunction with the notes to the accounts

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

STATEMENT OF FINANCIAL PERFORMANCE For the year ended 31st December, 2004

	2004	2003
	\$	\$
INCOME		
Members' Contributions	101,855	86,196
Wages & Other Costs Reimbursed	<u>2,083</u>	<u>91</u>
TOTAL INCOME	<u>103,938</u>	<u>86,287</u>
LESS EXPENDITURE		
Audit & Accountancy Fees	-	545
Depreciation	3,806	4,157
Motor Vehicle Expenses	2,523	2,576
Port Pirie Welfare Fund	-	5,296
Provision for Annual Leave	(215)	245
Salaries - Officials	52,975	53,794
Sub-Branch Expenses		
- Leigh Creek	267	227
- Port Pirie	3,480	780
- Whyalla	-	309
Superannuation	4,217	4,251
Sustentation & Capitation	9,246	9,025
Telephone	1,414	1,198
Travel & Accommodation	10,868	12,084
Workcover	<u>1,118</u>	<u>1,031</u>
TOTAL EXPENDITURE	<u>89,699</u>	<u>95,518</u>
OPERATING SURPLUS/(DEFICIT)	<u>\$14,239</u>	<u>\$ (9,231)</u>

To be read in conjunction with the notes to the accounts

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

STATEMENT OF CASH FLOWS For the year ended 31st December, 2004

	Notes	<u>2004</u> \$
CASH FROM OPERATING ACTIVITIES		
Members' Contributions		101,855
Other Income		2,083
Payments to Suppliers and Employees		(103,509)
Interest Received		-
NET CASH PROVIDED BY OPERATING ACTIVITIES	8	<u>429</u>
CASH FROM INVESTING ACTIVITIES		
Proceeds from Sale of Plant & Equipment		
Payment for Plant & Equipment		2,196
NET CASH USED IN INVESTING ACTIVITIES		<u>(2,196)</u>
NET INCREASE/(DECREASE) IN CASH HELD		(1,767)
Cash at Beginning of Year	7	41,192
CASH AT END OF YEAR	7	<u>\$39,425</u>

Note: This is the first time a Statement of Cash Flows has been prepared. As such, no comparative information is available for 2003.

To be read in conjunction with the notes to accounts.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS For the year ended 31st December, 2004

Note 1. Accounting Methods

Membership Contributions are accounted for on a cash basis. Otherwise, the Accounts are 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 Accounts have not been adjusted to reflect changes in the general purchasing power of the dollar or in the prices of specific assets.
- (b) Provision for Employee Benefits, in the form of Accrued Annual Leave, has been made based on the estimated accrued entitlements of all employees on the basis of their terms of employment. The Long Service Leave provision in respect of this Branch was previously considered to be a National Office expense, but the liability for this Provision was passed to the SA Branch from 1st July 2001.

Note 2. Divisional Rationalisation

Since 1st September 1996, the Mining and Energy Division, South Australian Branch, has operated financially via a loan account with the Construction and General Division, South Australian Branch, utilising that Branch's Bank Account for all of its income and payments.

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).”

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the year ended 31st December, 2004

Note 4. Mining and Energy Division Sub Branches

The Mining and Energy Division operates sub-branches at Leigh Creek and Port Pirie in South Australia. These sub-branches are funded via a self-imposed levy which is added to the members' contributions, and is then redistributed via the Adelaide branch.

Note 5. Leigh Creek Levy Fund

	2004	2003
	\$	\$
Opening Balance, 1st January, 2004	42,886	43,866
Income		
Interest Received	72	82
Total Income	72	82
Less Expenditure		
Bank Charges	18	18
Removal Expenses	1,716	1,044
Total Expenses	1,734	1,062
Closing Balance 31st December 2004	\$41,224	\$42,886

It is important to understand that while the above Levy Fund is administered via the Union, the Levy Fund Bank Account is an asset of the Members, and as such is not available to the Union for its ongoing operations.

Note 6. Salaries – Officials

From 1st July 2000, the President of the SA Branch of the Mining & Energy Division has been employed by the SA Branch of the Construction & General Division.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the year ended 31st December, 2004

Note 7. 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.

	<u>2004</u>	<u>2003</u>
	\$	\$
Cash at Bank	39,425	41,192
Cash on Hand	-	-
	<hr/>	<hr/>
	\$39,425	\$41,192
	<hr/>	<hr/>

Note 8. Reconciliation of Cash Flow from Operations with Net Surplus

	<u>2004</u>
	\$
Net Surplus	14,239
Non Cash Flows in Net Surplus	
Depreciation	3,806
Loss on Sale of Assets	1,203
Employee Leave Provisions	(215)
Changes in Assets and Liabilities	
Increase/(Decrease) in Creditors	(18,604)
	<hr/>
CASH FLOWS PROVIDED BY OPERATIONS	<u>\$429</u>



Australian Government

Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
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Mr Martin O'Malley
South Australian Divisional Secretary
CFMEU Construction & General Division
1st Floor, Trades Hall
11-16 South Terrace
ADELAIDE SA 5000

Dear Mr O'Malley

**Re: Lodgement of Financial Statements and Accounts for the Mining & Energy Division
South Australian District Branch for the year ending 31 December 2004 (FR2004/699)**

Please find enclosed, for your information, a copy of a letter to the Mining & Energy Division South Australian District Branch President Mr Geoff Day, advising him that the abovementioned financial statements and accounts have been filed.

Thank you for your assistance in this matter.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

28 July 2005



Australian Government
Australian Industrial Registry

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

Mr Geoff Day
Branch President
CFMEU Mining & Energy Division
South Australian District Branch
Trades Hall, 11-16 South Terrace
ADELAIDE SA 500

Dear Mr Day

**Re: Lodgement of Financial Statements and Accounts for the Mining & Energy Division
South Australian District Branch for the year ending 31 December 2004 (FR2004/699)**

Receipt is acknowledged of the abovementioned financial statements and accounts which were lodged in the Registry on 29 June 2005.

Thank you for your attention to this matter. The documents have been filed, and may be viewed on the internet at www.e-airc.gov.au/105nsast/financial.

Yours sincerely,

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

Belinda Penna
for Deputy Industrial Registrar

28 July 2005

Cc Mr Martin O'Malley
Branch Secretary
SA Construction & General Divisional Branch