



Fair Work
Australia

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



Dear Ms Gorman

Lodgment of Financial Accounts and Statements – s268 Schedule 1 of *Workplace Relations Act 1996* (RAO Schedule) - Construction, Forestry, Mining and Energy Union, Mining Division, South Australian District Branch – for year ending 31 December 2008 (FR2008/534)

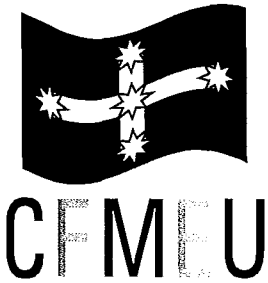
I refer to the abovementioned financial accounts and statements which were lodged in the Industrial Registry on 25 June 2009.

The documents have been filed.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

17 July 2009



Construction Forestry Mining & Energy Union

Level 1, 32 South Tce Adelaide SA 5000

P: 8231 5532 F: 2831 3822

queries@sa.cfmeu.asn.au

www.cfmeu.asn.au

The Australian Industrial Registry
80 William Street,
East Sydney 2011

22nd June 2009

Att: Deputy Industrial Registrar

Re: Audit Returns

Dear Sir/Madam,

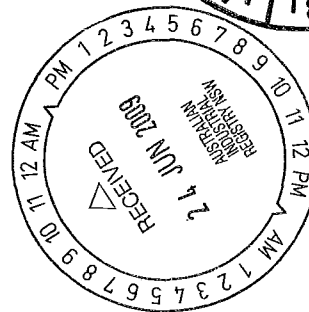
Please find enclosed 2008 Audited Accounts for the

CFMEU Mining & Energy Division South Australian Branch & Certificate (Section 268)

If you require any further information please contact the writer.

Yours faithfully,

Gail Gorman (Ms)
Administration Manager



Construction, Forestry, Mining and Energy Union

**(Mining & Energy Division
South Australian Branch)**

FOR THE YEAR ENDED 31 DECEMBER 2008

Schedule 1

Workplace Relations Act 1996

Section 268

CERTIFICATE

Pursuant to Section 268 of Schedule 1 of the *Workplace Relations Act 1996*, I, Geoffrey Day, certify that the documents attached hereto are copies of the documents provided to members of the above-named Division on the 12th of May 2009 and presented to a final meeting in a series of meetings, on the 11th of June 2009.



Divisional Branch President
CFMEU
Mining & Energy Division
South Australian Branch

12th June 2009

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31ST DECEMBER, 2008

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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 2008

Principal Activities

The CFMEU, Mining & Energy 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.
- Informing members of developments 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 230 (2007: 247).

Number of Employees

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

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

OPERATING REPORT FOR THE YEAR ENDED 31ST DECEMBER 2008
(CONT)

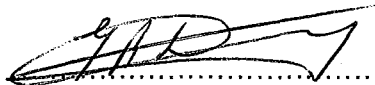
Committee of Management

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

Geoff Day	Allan Cooper
Robert Geyer	Graham Murray
Tony Nickels	Larry Young

All Appointments were for the Period 1st January 2008 – 31st December 2008.

Signed on behalf of the Committee of Management by:



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

Date: 8th May 2009

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

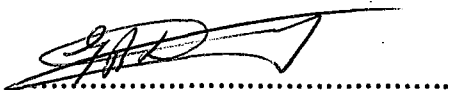
COMMITTEE OF MANAGEMENT STATEMENT

On the 8th May 2009, 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, 2008.

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 2008;
- (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, 2008 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 manner consistent with 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, 2008

**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



SCOPE

We have audited the Accounts, being the Balance Sheet, Statement of Accumulated Funds, Statement of Income & Expenditure, 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, 2008.

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 year ended 31st December, 2008, 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, 2008; 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 that we required for the purposes of our audit.

**MAJOR, MAY & ASSOCIATES
Chartered Accountants**



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

Signed at Norwood this 8th day of May, 2009.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

BALANCE SHEET As at 31st December 2008

	Note	2008	2007
ACCUMULATED FUNDS		\$	\$
Accumulated Surplus/(Deficit)		(82,539)	(64,805)
Port Pirie Welfare Fund	5	24,343	23,738
Leigh Creek Levy Fund	5	30,811	34,014
		<hr/>	<hr/>
TOTAL FUNDS		\$ (27,385)	\$ (7,053)
		<hr/>	<hr/>
These funds are represented by:-			
CURRENT ASSETS			
Bank Accounts			
Port Pirie ACCU Accounts		1,583	2,449
Port Pirie Welfare Fund	5	22,760	21,289
Leigh Creek Powerstate Account		240	237
Leigh Creek Levy Fund	5	28,039	31,245
		<hr/>	<hr/>
TOTAL CURRENT ASSETS		52,622	55,220
		<hr/>	<hr/>
TOTAL ASSETS		52,622	55,220
		<hr/>	<hr/>
CURRENT LIABILITIES			
Creditors & Accruals		4,894	5,867
Provision for Annual Leave		13,880	15,780
Provision for Long Service Leave		51,540	50,024
Interdivisional Loan Account		9,693	(9,398)
		<hr/>	<hr/>
TOTAL CURRENT LIABILITIES		80,007	62,273
		<hr/>	<hr/>
NET ASSETS		\$ (27,385)	\$ (7,053)
		<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, 2008**

	2008	2007
Total Surplus/(Deficit)	\$ (17,734)	\$ (5,023)
Add Accumulated (Deficit) at the beginning of the Year	<u>(64,805)</u>	<u>(59,782)</u>
ACCUMULATED (DEFICIT) AT THE END OF THE YEAR	<u>\$ (82,539)</u>	<u>\$ (64,805)</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 INCOME & EXPENDITURE
For the year ended 31st December, 2008**

	Note	2008 \$	2007 \$
INCOME			
Members' Contributions		90,400	97,675
Meeting Costs Reimbursed & Sundry Income		140	1,419
TOTAL INCOME		<u>90,540</u>	<u>99,094</u>
LESS EXPENDITURE			
Audit & Accounting Fees		750	1,110
BIRST Payments		2,160	-
Meeting Expenses		1,308	-
Motor Vehicle Expenses		5,982	3,680
Provision for Annual Leave		(1,900)	90
Provision for Long Service Leave		1,516	6,764
Salaries - Officials	6	65,170	60,773
Sub-Branch Expenses			
- Leigh Creek		-	444
- Port Pirie		1,868	1,584
- Whyalla		-	856
Sundry Expenses		-	233
Superannuation	6	8,472	6,412
Sustentation & Capitation		9,458	9,380
Telephone		1,401	2,422
Travel & Accommodation		10,892	9,151
Workcover	6	1,197	1,218
TOTAL EXPENDITURE		<u>108,274</u>	<u>104,117</u>
OPERATING SURPLUS/(DEFICIT)		<u>(\$17,734)</u>	<u>(\$5,023)</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, 2008

	Notes	2008 \$	2007 \$
CASH FROM OPERATING ACTIVITIES			
Members' Contributions		90,400	97,675
Other Income		140	1,419
Payments to Suppliers and Employees		(93,138)	(96,816)
		<hr/>	<hr/>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	8	(2,598)	2,278
CASH FROM INVESTING ACTIVITIES			
Payment for Plant & Equipment		-	-
		<hr/>	<hr/>
NET CASH USED IN INVESTING ACTIVITIES		-	-
		<hr/>	<hr/>
NET INCREASE/(DECREASE) IN CASH HELD		(2,598)	2,278
Cash at Beginning of Year	7	55,220	52,942
		<hr/>	<hr/>
CASH AT END OF YEAR	7	\$52,622	\$55,220
		<hr/>	<hr/>

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, 2008

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 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 on 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 & General Division of the CFMEU, South Australian Branch, utilising that Branch's Bank Account for all of its income and expenditure.

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, 2008

Note 4. Mining & Energy Division Sub Branches

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

Note 5. Leigh Creek Levy Fund & Port Pirie Welfare Fund

Although the above Levy Funds are administered by the Union, the Levy Fund Bank Accounts are assets of the Members, and as such are not available to the Union for its ongoing operations.

Note 6. Salaries – Officials

Since 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 of the CFMEU. His salary and on-costs continue to be allocated to the Mining and Energy Division via the Loan Account mentioned in Note 2.

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, 2008

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.

	2008	2007
	\$	\$
Cash at Bank	52,622	55,220
Cash on Hand	-	-
	<u>52,622</u>	<u>55,220</u>

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

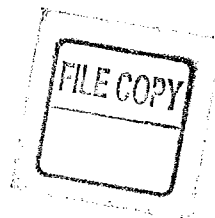
Net Surplus/(Deficit)	(17,734)	(5,023)
Non Cash Flows in Net Surplus		
Employee Leave Provisions	(384)	6,854
Changes in Liabilities & Equity		
Increase/(Decrease) in Levy Fund Held	(2,598)	-
Increase/(Decrease) in Creditors	18,118	447
CASH FLOWS PROVIDED/(USED) BY OPERATIONS	<u>(\$2,598)</u>	<u>\$2,278</u>



Australian Government
Australian Industrial Registry

13 January 2009

Mr Graham Murray
Secretary, South Australian District Branch (Mining and Energy Division)
Construction, Forestry, Mining and Energy Union
Trades Hall, 1st Floor, 32 South Terrace
ADELAIDE SA 5000



Dear Mr Murray

**Lodgement of Financial Statements and Accounts – South Australian District Branch -
Schedule 1 of *Workplace Relations Act 1996* (RAO Schedule) -
for year ended 31 December 2008 (FR2008/534)**

The financial year of the South Australian District Branch of the Mining and Energy Division of the Construction, Forestry, Mining and Energy Union has recently ended. This is a courtesy letter to remind the Branch of the obligations imposed by the RAO Schedule regarding the preparation of financial accounts and statements.

I direct your attention to our website <http://www.airc.gov.au/registered/FR/information.htm> where relevant detailed information may be found. This includes Fact sheets (Sheet 6 – *Accounting, Auditing and Reporting Obligations*; Sheet 7 – *Information Needs of Members*; Sheet 8 – *Financial Reporting Process and Time Limits*; Sheet 9 – *Diagrammatic Summary of Financial Reporting Process and Time Limits*; and Sheet 10 – *Auditors*), Sample Documents (a sample Committee of Management Statement and Designated Officer's Certificate); the RAO Schedule and RAO Regulations; and Registrar's Reporting Guidelines (setting out requirements that must be met in addition to those required by Australian Accounting Standards)

The nominal time frame for completing the audit, presentation and lodgment of the Branch's return will expire - unless a one month extension under s265(5) is granted - on 14 July 2009.

The Registry strongly encourages you to lodge documents electronically by sending an email with the documents attached to orgs@airc.gov.au. Alternatively, you may wish to send the documents by fax to (02) 9380 6990.

If you need any further information or assistance or if you do not believe that the documents will be lodged within the timeframe specified please contact me on 0429 462 979 or by email at stephen.kellett@airc.gov.au.

Yours sincerely,

Stephen Kellett
Statutory Services Branch