



FAIR WORK  
AUSTRALIA

17 June 2011

Ms Gail Gorman  
Administration Manager, SA District 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, Mining and Energy Division, South Australia District Branch (FR2010/2819)**

Thank you for lodging the abovementioned financial accounts and statements which were received by Fair Work Australia on 8 June 2011.

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

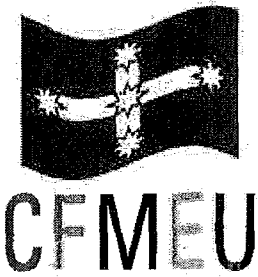
- (1) References to "Schedule 1B to the Workplace Relations Act 1996" or to "Workplace Relations (Registration and Accountability of Organisations) Regulations 2003" should in future reports be to "Fair Work (Registered Organisations) Act 2009" and to "Fair Work (Registered Organisations) Regulations 2009" respectively;
- (2) Section 266(3) of the Act allows for the full report to be presented to a meeting of the committee of management in lieu of a series of general meetings of members where the rules include a rule providing for 5% of the membership to request a general meeting to consider the financial report. In the absence of such a rule in the rules of the Branch, presentation to the Board of Management does not of itself comply without subsequent presentation to general meetings of the members within each Lodge. This is the normal practice adopted by the various District Branches of the Mining and Energy Division.

Future reports should reflect compliance in these areas.

Yours sincerely

Stephen Kellett  
Statutory Services Branch  
Fair Work Australia

FR 2010 / 2819



**Construction Forestry Mining & Energy Union**

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

By email to [RIASydney@fwa.gov.au](mailto:RIASydney@fwa.gov.au)



8<sup>th</sup> June 2011

**Re: Financial Statements and Accounts**

Dear Sir/Madam,

Please find enclosed 2010 Audited Accounts for the

CFMEU Mining & Energy 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](mailto:ggorman@sa.cfmeu.asn.au)

**Construction, Forestry, Mining and Energy Union**

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

**FOR THE YEAR ENDED 31 DECEMBER 2010**

*Fair Work (Registered Organisations) Act 2009*

**Section 268**

**DESIGNATED OFFICER'S CERTIFICATE**

I, Geoffrey Day, being the President of the Construction Forestry Mining & Energy Union, Mining & Energy 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 14<sup>th</sup> of April 2011, and
- that the full report was presented to a meeting of the Divisional Branch Board of Management of the reporting unit on the 2<sup>nd</sup> of June 2011 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.



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Divisional Branch President  
CFMEU  
Mining & Energy Division  
South Australian Branch

8<sup>th</sup> June 2011

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

FINANCIAL REPORT FOR THE  
YEAR ENDED 31<sup>ST</sup> DECEMBER, 2010

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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 31<sup>ST</sup> DECEMBER 2010**

**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.
- Keeping members informed 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 297 (2009: 232).

**Number of Employees**

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

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

**OPERATING REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2010**  
**(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 1<sup>st</sup> January 2010 – 31<sup>st</sup> December 2010.

Signed on behalf of the Committee of Management by:



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

Date: 1<sup>st</sup> April 2011.....

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

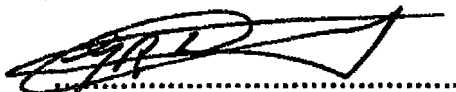
**COMMITTEE OF MANAGEMENT STATEMENT**

On the 1<sup>st</sup> April 2011, 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 31<sup>st</sup> 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 31<sup>st</sup> 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, subject to the ongoing financial support of the CFMEU, Construction & General Division, as detailed in Note 2 to the Financial Report; and
- (e) during the financial year ended 31<sup>st</sup> 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 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

**MAJOR, MAY  
& ASSOCIATES**  
CHARTERED ACCOUNTANTS

196 MAGILL ROAD  
NORWOOD SA 5067  
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NORWOOD SA 5067  
TELEPHONE 08 8331 0422  
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TIM MAJOR  
ANDREW MAY

**CONSTRUCTION, FORESTRY,  
MINING & ENERGY UNION  
MINING & ENERGY DIVISION  
SOUTH AUSTRALIAN BRANCH  
AUDITOR'S REPORT  
YEAR ENDED 31<sup>ST</sup> DECEMBER, 2010**

**[m]<sup>2</sup>**

**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, Mining & Energy Division, South Australian Branch, for the year ended 31<sup>st</sup> 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**  
**MINING & ENERGY 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 31<sup>st</sup> 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 31<sup>st</sup> December, 2010; 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 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.

**MAJOR, MAY & ASSOCIATES**  
**Chartered Accountants**



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

Signed at Adelaide this *1<sup>st</sup>* day of *April*, 2011.

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

### STATEMENT OF FINANCIAL POSITION As at 31<sup>st</sup> December 2010

	Note	2010	2009
<b>ACCUMULATED FUNDS</b>		\$	\$
Accumulated Surplus/(Deficit)		(109,851)	(100,964)
Port Pirie Welfare Fund	5	24,303	22,441
Leigh Creek Levy Fund	5	24,570	24,558
<b>TOTAL FUNDS</b>		<u>\$ (60,978)</u>	<u>\$ (53,965)</u>
These funds are represented by:-			
<b>CURRENT ASSETS</b>			
Bank Accounts			
Port Pirie ACCU Accounts		1,965	743
Port Pirie Welfare Fund	5	22,339	21,698
Leigh Creek Powerstate Account		-	243
Leigh Creek Levy Fund	5	22,038	21,092
<b>TOTAL CURRENT ASSETS</b>		<u>46,342</u>	<u>43,776</u>
<b>TOTAL ASSETS</b>		<u>46,342</u>	<u>43,776</u>
<b>CURRENT LIABILITIES</b>			
Creditors & Accruals		7,082	3,071
Provision for Annual Leave		14,396	14,575
Provision for Long Service Leave		56,104	53,738
Interdivisional Loan Account		29,738	26,357
<b>TOTAL CURRENT LIABILITIES</b>		<u>107,320</u>	<u>97,741</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>\$ (60,978)</u>	<u>\$ (53,965)</u>

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

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION**

**MINING & ENERGY DIVISION  
SOUTH AUSTRALIAN BRANCH**

**STATEMENT OF ACCUMULATED FUNDS  
For the year ended 31<sup>st</sup> December, 2010**

	2010	2009
Total Surplus/(Deficit)	\$ (8,887)	\$ (18,425)
Add Accumulated (Deficit) at the beginning of the Year	<u>(100,964)</u>	<u>(82,539)</u>
<b>ACCUMULATED (DEFICIT) AT THE END OF THE YEAR</b>	<b><u>\$ (109,851)</u></b>	<b><u>\$ (100,964)</u></b>

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

### INCOME STATEMENT For the year ended 31<sup>st</sup> December, 2010

	Note	2010 \$	2009 \$
<b>INCOME</b>			
Members' Contributions		107,538	90,506
<b>TOTAL INCOME</b>		<u>107,538</u>	<u>90,506</u>
<b>LESS EXPENDITURE</b>			
Audit & Accounting Fees		700	740
BIRST Payments		2,080	2,080
Meeting Expenses		-	2,438
Motor Vehicle Expenses		7,889	6,004
Provision for Annual Leave		(180)	696
Provision for Long Service Leave		2,366	2,198
Salaries - Officials	6	67,911	63,659
Sub-Branch Expenses		1,456	1,804
Sundry Expenses		838	482
Superannuation	6	9,181	8,303
Sustentation & Capitation		10,679	8,791
Telephone		2,248	1,554
Travel & Accommodation		10,227	8,755
Workcover	6	1,030	1,427
<b>TOTAL EXPENDITURE</b>		<u>116,425</u>	<u>108,931</u>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<u>(\$8,887)</u>	<u>(\$18,425)</u>

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

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

### STATEMENT OF CASH FLOWS For the year ended 31<sup>st</sup> December, 2010

	Notes	2010 \$	2009 \$
<b>CASH FROM OPERATING ACTIVITIES</b>			
Members' Contributions		107,538	90,506
Other Income		-	-
Payments to Suppliers and Employees		(104,972)	(99,352)
<b>NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES</b>	8	<u>2,566</u>	<u>(8,846)</u>
<b>CASH FROM INVESTING ACTIVITIES</b>			
Payment for Plant & Equipment		-	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<u>-</u>	<u>-</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		2,566	(8,846)
Cash at Beginning of Year	7	43,776	52,622
<b>CASH AT END OF YEAR</b>	7	<u>\$46,342</u>	<u>\$43,776</u>

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

# CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

## MINING & ENERGY DIVISION SOUTH AUSTRALIAN BRANCH

### NOTES TO AND FORMING PART OF THE FINANCIAL REPORT For the year ended 31<sup>st</sup> 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 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 & Financial Support**

Since 1st September 1996, the Mining & 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.

The Division will be able to continue operating provided it continues to receive the financial support of the Construction & General Division.

#### **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 FINANCIAL REPORT For the year ended 31<sup>st</sup> December, 2010**

**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 FINANCIAL REPORT For the year ended 31<sup>st</sup> December, 2010

##### 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.

	2010	2009
	\$	\$
Cash at Bank	46,342	43,776
Cash on Hand	-	-
	<u>46,342</u>	<u>43,776</u>

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

Net Surplus/(Deficit)	(8,887)	(17,734)
Non Cash Flows in Net Surplus		
Employee Leave Provisions	2,186	(384)
Changes in Liabilities & Equity		
Increase/(Decrease) in Levy Funds Held	1,874	(2,598)
Increase/(Decrease) in Creditors	7,393	18,118
<b>CASH FLOWS PROVIDED/(USED) BY OPERATIONS</b>	<u>\$2,566</u>	<u>(\$2,598)</u>



**MAJOR, MAY  
& ASSOCIATES**  
CHARTERED ACCOUNTANTS

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TIM MAJOR  
ANDREW MAY

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

**[m]<sup>2</sup>**

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 31<sup>st</sup> 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 *1<sup>st</sup>* day of *April* 2011.

**MAJOR, MAY & ASSOCIATES**  
Chartered Accountants



**ANDREW MAY**  
Partner  
Registered Company Auditor



FAIR WORK  
AUSTRALIA

11 January 2011

Mr Chris Hogan  
District Secretary  
Construction, Forestry, Mining and Energy Union –  
Mining and Energy Division South Australia District Branch  
[queries@sa.cfmeu.asn.au](mailto:queries@sa.cfmeu.asn.au)

Dear Mr Hogan,

**Lodgement of Financial Documents for year ended 31 December 2010 [FR2010/2819]  
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Construction, Forestry, Mining and Energy Union - Mining and Energy Division South Australia District 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. I note that the usual practice within the Mining Divisional Branches is for general meetings of members in the Lodges to be held to endorse any Board resolution. In this particular case, the Australian Industrial Registry (as it was formerly known) has accepted that the endorsement by the Lodge meetings constitutes presentation for the purposes of the Act. The important thing is to comply with both s265 and s266, and ensure that members have satisfactory access and opportunity to view and consider the financial report before lodgement with Fair Work Australia.

The documents must be lodged within 14 days of the final meeting constituting "presentation" of the report. Your Certificate should provide the date the report was distributed/made available to the members and the date of presentation to the final 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](http://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](mailto: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](mailto: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.		
(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.  (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).	/ /	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 must be dated on or after date of Committee of Management Statement)</i>
Provide full report free of charge to members – s265 The full report includes: <input type="checkbox"/> the General Purpose Financial Report (which includes the Committee of Management Statement); <input type="checkbox"/> the Auditor's Report; and <input type="checkbox"/> 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 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.