

2 July 2013

Mr Graham White
Secretary, South Western District Branch
Construction, Forestry, Mining and Energy Union
636 Northcliffe Drive
KEMBLA GRANGE NSW 2526



Dear Mr White,

RE: Lodgement of financial statements and accounts - Construction, Forestry, Mining and Energy Union - Mining and Energy Division - South Western District Branch - for year ending 31 December 2012 (FR2012/521)

I refer to the above financial statements and accounts lodged with the Fair Work Commission on 29 May 2013. There is no further information required and the documents have been filed. I draw your attention however to the following matters for reference in future years.

Subsection 265(5) - 21 day interval

The Certificate of Prescribed Designated Officer certified that the report was provided to members on and from 6 May 2013 and presented to the meeting or series of meetings in accordance with s266 on 23 May 2013, an interval of 17 days.

It is my understanding that, for the purposes of section 266, the Branch presents its reports to meetings of the members in each Lodge within the District. These meetings are 'general' meetings and subsection 265(5) requires that the report must be provided to members in the period ending 21 days prior to the relevant general meeting(s).

This means that the Branch should take steps to ensure that this period is observed between the two events. I note from our records that the Branch appears to have done so in previous years.

Subsection 254(2)(a) - Results of Activities

The Operating Report disclosed a profit under the heading "Results of Activities". I should clarify that the review of "results of the (principal) activities" required by subsection 254(2)(a) of the Act to be included in the Operating Report is more correctly interpreted as referring to results of a non-financial nature, derived directly from the activities listed.

I note that in previous operating reports, at least up until and including 2009 (see extract attached), the Branch briefly indicated successful results of its principal activities.

Yours faithfully,



Stephen Kellett
Regulatory Compliance Branch

Terrace Towers
80 William Street
East Sydney NSW 2011

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**THE UNITED MINeworkERS
SOUTH WESTERN DISTRICTS**
(Division of the Construction, Forestry, Mining and Energy Union)
ABN 49 954 293 181

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CERTIFICATE BY PRESCRIBED DESIGNED OFFICER
S268 Fair Work (Registered Organisations) Act 2009

1, Graham White, a prescribed designated officer of the South Western District Branch, Mining Division, CFMEU, certify that the financial statements and accounts for the year ended 31st December 2012 lodged with Fair Work Australia on 29th May 2013 are:

- Copies of the full report referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*
- Copies of the documents provided to the members on or from 6th May 2013
- Subsequently presented to a meeting (or series of meetings) in accordance with section 266 on 23rd May 2013

Signature _____

Position – District Secretary

Dated 29.05.13

THE UNITED MINE WORKERS - SOUTH WESTERN DISTRICT
(A Division Of The Construction, Forestry, Mining & Energy Union - Mining & Energy Division)

FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2012

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OPERATING REPORT

The Committee of Management of The United Mine Workers - South Western District (a division of the Construction, Forestry, Mining & Energy Union - Mining & Energy Division) ("the Union") present their Operating Report on the Union for the year ended 31 December 2012.

Committee of Management

The names of Committee of Management in office at any time during the year are:

NAME	POSITION	PERIOD OF APPOINTMENT
Mr A Honeysett	District President	1/1/2012 - 31/12/2012
Mr G White	District Secretary	1/1/2012 - 31/12/2012
Mr G Braes	District Vice President - Metalliferous	1/1/2012 - 31/12/2012
Mr G Osborne	District Vice President - West	1/1/2012 - 31/12/2012
Mr R Timbs	District Vice President - South	1/1/2012 - 31/12/2012
Mr W Small	Central Councillor - West	11/4/2012 - 31/12/2012
Mr D McLachlan	Central Councillor - South	1/1/2012 - 31/12/2012
Mr S Winter	BOM Member	1/1/2012 - 30/6/2012
Mr A Townsend	BOM Member	1/1/2012 - 30/6/2012
Mr S Field	BOM Member	1/1/2012 - 30/6/2012
Mr A Giddings	BOM Member	1/1/2012 - 31/12/2012
Mr R Crawford	BOM Member	1/1/2012 - 30/6/2012
Mr B Reeves	BOM Member	1/1/2012 - 31/12/2012
Mr B Neall	BOM Member	1/1/2012 - 31/12/2012
Mr L Webb	BOM Member	1/7/2012 - 31/12/2012
Mr J Platts	BOM Member	1/7/2012 - 31/12/2012
Mr M Jenkins	BOM Member	1/7/2012 - 31/12/2012
Mr A Heeley	BOM Member	1/7/2012 - 31/12/2012
Mr C Carberry	BOM Member	1/7/2012 - 31/12/2012

Principal Activities

The principal activities of the Union during the year were:-

- Implementation of Divisional Executive Decisions.
- Maintenance of Union Rules, Registrations and Affiliations.
- Organising Executive Meetings and Divisional Conferences as well as National Safety Officer Meetings.
- Conducting Activities for Parliamentary, Divisional and Divisional Branch elections, including assisting with statutory requirements.
- Co-ordinating seminars / education courses for Lodge Officers to inform them of current developments or to seek collective input in the development of national policies.
- Representing the Division's interest on various national committees and organisations.
- Co-ordinating the involvement of the Union in relevant international trade union bodies and conferences.
- Responsibility for servicing national awards and enterprise agreements and maintaining related information services. Divisional Office also advises Lodges on industrial matters.
- Provision to Lodges with economic and industrial research.
- Provision to Lodges of assistance with administration and financial management.
- Co-ordinating O H & S nationally and maintaining a national policy database and information service.
- Leading the conduct of legal action launched in defence of the Division's constitutional work.
- Provision of a National Training Agenda by representing the Union on various Boards and Committees.

OPERATING REPORT

Continued

Results of Activities

The result of the Union for the financial year was a profit of \$352,699 (2011: \$201,629).

Significant Changes in Nature of Activities

There were no significant changes in the nature of activities of the Union during the year.

Significant Changes in Financial Affairs

There were no significant changes in the financial affairs of the Union during the year.

Membership of the Union

There were 4,312 financial members of the Union as at 31 December 2012.

Rights of Members to Resign

All members of the Union have the right to resign in accordance with Rule 11 of the Union Rules (and section 174 of the Fair Work (Registered Organisations) Act 2009).

Employees of the Union

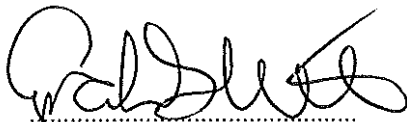
As at 31 December 2012 the Union employed 12 full time employees.

Superannuation Trustees

Mr G Osborne is an executive of the Union and holds a directorship of Auscoal Superannuation and Auscoal Services Pty Ltd.

No other officer or member of the Union acts:

- (i) as a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) as a director of a Company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme.



Graham White
District Secretary

Dated this 26th day of March 2013.


COMMITTEE OF MANAGEMENT STATEMENT

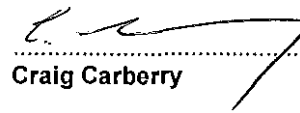
On 26th of March, 2013 the Committee of Management of The United Mine Workers - South Western District (A Division Of The Construction, Forestry, Mining & Energy Union - Mining & Energy Division) ("the Union"), passed the following resolution in relation to the general purpose financial report (GPFR) of the Union, for the financial year ended 31 December 2012:

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

- (a) The financial statements and notes comply with Australian Accounting Standards;
- (b) The financial statements and notes comply with the reporting guidelines of the General Manager of Fair Work Australia;
- (c) The financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Union for the financial year to which they relate;
- (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;
- (e) During the financial year to which the GPFR relates and since the end of that year:-
 - (i) Meetings of the Committee of Management were held in accordance with the rules of the Union; and
 - (ii) The financial affairs of the Union have been managed in accordance with the rules of the Union; and
 - (iii) The financial records of the Union have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 ('The RO Act') and the Fair Work (Registered Organisations) Regulations 2009; and
 - (iv) No information has been sought in any request of a member of the Union or by the General Manager duly made under section 272 of the Fair Work (Registered Organisations) Act 2009; and
 - (v) No orders for inspection of financial records have been made by Fair Work Australia or FWA under section 273 of the Fair Work (Registered Organisations) Act 2009; and
- (f) During the financial year ended 31 December 2012 no recovery of wages activities have been undertaken by the Union.

Signed for and on behalf of the Committee of Management by:


.....
Adam Giddings


.....
Craig Carberry

Dated this 26th day of March 2013.

The United Mine Workers - South Western District
(A Division Of The Construction, Forestry, Mining & Energy Union - Mining & Energy Division)

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2012**

	NOTES	2012 \$	2011 \$
Revenue	2	4,539,292	4,127,761
Other Income	2	330,203	349,795
Wages and Related Costs		(2,070,637)	(1,921,139)
Depreciation and Amortisation Expenses		(134,754)	(148,653)
Sustentation Fees		(1,474,586)	(1,354,623)
Impairment of Investment in Associate		-	(106,223)
Share of Loss of Associate		(54,163)	(15,079)
Loss on Disposal of Assets		-	(8,547)
Other Expenses		(782,656)	(721,663)
Net Result		<u>352,699</u>	<u>201,629</u>
Other Comprehensive Income			
Net Gains (Loss) on Available for Sale Financial Assets		<u>24</u>	<u>(1,479)</u>
Total Comprehensive Income Attributable to Members		<u>352,723</u>	<u>200,150</u>

The accompanying notes form part of these financial statements

The United Mine Workers - South Western District
(A Division Of The Construction, Forestry, Mining & Energy Union - Mining & Energy Division)

BALANCE SHEET
AS AT 31 DECEMBER 2012

	NOTE	2012 \$	2011 \$
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	4	985,365	832,693
Trade and Other Receivables	5	298,119	303,513
Financial Assets	6	822,325	590,424
Other Assets	8	62,170	52,327
TOTAL CURRENT ASSETS		<u>2,167,979</u>	<u>1,778,957</u>
NON-CURRENT ASSETS			
Trade and Other Receivables	5	300	300
Property, Plant and Equipment	9	1,886,657	1,922,512
Investment in Associate	7	1,115,419	1,169,581
TOTAL NON-CURRENT ASSETS		<u>3,002,376</u>	<u>3,092,393</u>
TOTAL ASSETS		<u>5,170,355</u>	<u>4,871,350</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	10	425,903	462,862
Other Current Liabilities	11	132,973	189,772
Short-term Provisions	12	757,002	722,567
TOTAL CURRENT LIABILITIES		<u>1,315,878</u>	<u>1,375,201</u>
NON-CURRENT LIABILITIES			
Long Term Provisions	12	5,605	-
TOTAL NON-CURRENT LIABILITIES		<u>5,605</u>	<u>-</u>
TOTAL LIABILITIES		<u>1,321,483</u>	<u>1,375,201</u>
NET ASSETS		<u>3,848,872</u>	<u>3,496,149</u>
EQUITY			
Retained Earnings		3,847,798	3,495,099
Investment Reserve		1,074	1,050
TOTAL EQUITY		<u>3,848,872</u>	<u>3,496,149</u>

The accompanying notes form part of these financial statements

The United Mine Workers - South Western District
(A Division Of The Construction, Forestry, Mining & Energy Union - Mining & Energy Division)

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2012**

	Retained Earnings \$	Financial Assets Reserve \$	Total \$
Balance at 1 January 2011	3,293,470	2,529	3,295,999
Total Comprehensive Income for the Year			
Result for the year	201,629		201,629
<i>Other Comprehensive Income</i>			
Net decrease in value of Available-for-Sale financial assets		(1,479)	(1,479)
Total Other Comprehensive Income		(1,479)	(1,479)
Balance at 31 December 2011	3,495,099	1,050	3,496,149
Total Comprehensive Income for the Year			
Result for the year	352,699		352,699
<i>Other Comprehensive Income</i>			
Net increase in value of Available-for-Sale financial assets		24	24
Total Other Comprehensive Income		24	24
Balance at 31 December 2012	3,847,798	1,074	3,848,872

The accompanying notes form part of these financial statements

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2012

	NOTE	2012 \$	2011 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members		4,150,388	3,800,506
Payments to Suppliers and Employees		(4,794,019)	(4,433,850)
Administration Fees		196,920	119,016
Interest and Distributions Received		92,358	50,273
Dividends Received		43	33
Grants Received		60,500	88,000
Long Service Leave - National Office		137,825	185,240
Reimbursements Received		64,522	-
Rent Received		203,962	252,039
Caravan Park Site and Other Fees		230,854	214,075
Sundry Income		100,980	48,026
Subsidy Received - NSW Government		27,500	27,500
Net cash generated from operating activities	15	471,833	350,858
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Investments		(231,877)	(132,856)
Proceeds from Sale of Fixed Assets		146,988	190,455
Payments for Fixed Assets		(234,272)	(287,440)
Net cash used in investing activities		(319,161)	(229,841)
Net increase in cash held		152,672	121,017
Cash and cash equivalents at the start of the financial year		832,693	711,676
Cash and cash equivalents at the end of the financial year	4	985,365	832,693

The accompanying notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report covers The United Mine Workers - South Western District (A division of the Construction, Forestry, Mining & Energy Union - Mining & Energy Division) ("the Union") as an individual entity. The Union is an organisation of employees registered under the Fair Work (Registered Organisation) Act 2009 ("the RO Act"). In accordance with the RO Act, the Union is a body corporate and has perpetual succession, by virtue of this method of incorporation, the Union is not subject to the Corporations Act 2001.

Basis of Preparation

The United Mine Workers - South Western District (a division of the Construction, Forestry, Mining & Energy Union - Mining & Energy Division) has elected to early adopt the pronouncements AASB 1053: Application of Tiers of Australian Accounting Standards and AASB 2011-2: Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards' reduced disclosure requirements of the Australian Accounting Standards Board and the requirements imposed by the Reporting Guidelines of Part 3 of Chapter 8 of the RO Act.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Accounting Policies

a) Revenue

Revenue from membership contributions are recognised upon receipt, which is reflective of the timing and nature of the benefits provided to members.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

All revenue is stated net of the amount of goods and services tax (GST).

b) Inventories

Inventories are measured at the lower of cost and net realisable value.

c) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Continued

c) Property, Plant and Equipment

Continued

Property, Plant and Equipment

Property, plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of property, plant and equipment is reviewed annually by the Committee of Management to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Property, plant and equipment that have been contributed at no cost, or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets including building and capitalised lease assets, but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Union commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each for each class of depreciable assets are:-

Class of Fixed Asset	Depreciation Rate
Buildings	2.5%
Leasehold Improvements	5%
Plant and Equipment	20 – 50%
Motor Vehicles	20 – 33.33%
Office Equipment	20 – 50%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Asset classes carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Statement of Comprehensive Income.

d) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that is transferred to the Union, are classified as finance leases.

Finance leases are capitalised, recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Continued

d) Leases

Continued

Leased assets are depreciated on a straight line basis over their estimated useful lives where it is likely that the Union will obtain ownership of the asset. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the lease term.

e) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Union becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Union commits itself to either purchase or sell the asset (ie trade date accounting is adopted). Financial instruments are initially measured at fair value plus transactions costs except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at either fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- the amount at which the financial asset or financial liability is measured at initial recognition;
- less principal repayments;
- plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and
- less any reduction for impairment.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

i) Financial Assets at Fair Value through Profit or Loss

Financial assets are classified at 'fair value through profit or loss' when they are either held for trading for the purpose of short-term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Continued

e) Financial Instruments

Continued

ii) Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period, which will be classified as non-current assets.

iii) Held-to-Maturity Investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Union's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

Held-to-maturity investments are included in non-current assets, except for those which are expected to mature within 12 months after reporting period.

If during the period the Union sold or reclassified more than an insignificant amount of the held-to-maturity investments before maturity, the entire category of held-to-maturity investments would be tainted and would be reclassified as available-for-sale.

iv) Available-for-Sale Financial Assets

Available-for-sale financial assets are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Available-for-sale financial assets are included in non-current assets, except for those which are expected to be disposed of within 12 months after reporting date. (All other financial assets are classified as current assets).

v) Financial Liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Fair Value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions and reference to similar instruments

Impairment

At the end of each reporting period, the Union assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the Statement of Comprehensive Income.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Continued

e) Financial Instruments

Continued...

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the Union no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired. The difference between the carrying value of the financial liability, which is extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

f) Impairment of Assets

At the end of each reporting period, the Union reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the Statement of Comprehensive Income.

Where the future economic benefits of the asset are not primarily dependent upon on the assets ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an assets class, the entity estimates the recoverable amount of the cash-generating unit to which the class of assets belong.

g) Employee Benefits

Provision is made for the entity's liability for employee benefits arising from services rendered by employees to the end of the reporting date. Employee benefits expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the Balance Sheet.

i) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Continued

i) Goods and Services Tax (GST)

Continued

Cash flows are presented in the Cash Flow Statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

j) Income Tax

No provision for income tax has been raised as the Union is exempt from income tax under s.50-15 of the Income Tax Assessment Act 1997.

k) Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of future economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the period.

l) Trade and Other Payables

Trade and other payables represent the liability outstanding at reporting date for goods and services received by the Union during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

m) Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in income in the period in which they are incurred.

n) Comparatives

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Where the Union applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements, a Balance Sheet as at the beginning of the earliest comparative period will be disclosed.

o) Critical Accounting Estimates and Judgments

The Committee of Management evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Union.

Key Estimates – Impairment

The Union assesses impairment at each reporting period by evaluation of conditions specific to the Union that may be indicative of impairment triggers. Recoverable amounts of relevant assets are measure using value-in-use calculations which incorporate various key assumptions.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

	2012 \$	2011 \$
2. REVENUE AND OTHER INCOME		
Revenue		
Contributions and Levies	3,817,241	3,499,166
Administration Fees	157,221	84,126
Site Rental Income	328,128	300,449
Grants Received	55,000	80,000
Long Service Leave – National Office	104,502	139,020
Subsidy – NSW State Government	25,000	25,000
Reimbursed Expenses	52,200	-
	<u>4,539,292</u>	<u>4,127,761</u>
Other Revenue		
Rents Received	187,747	231,454
Interest Received	65,621	53,256
Profit on Disposal	11,615	-
Other Revenue	65,220	65,085
	<u>330,203</u>	<u>349,795</u>
TOTAL REVENUE	<u>4,869,495</u>	<u>4,477,556</u>
3. RESULT FOR THE YEAR		
Bad & Doubtful Debts	11,940	-
Contributions to Defined Benefit Superannuation Funds	130,531	123,488
Loss on Disposal of Plant and Equipment	-	8,547
4. CASH AND CASH EQUIVALENTS		
Cash on Hand	1,920	1,920
Cash at Bank	983,445	830,773
	<u>985,365</u>	<u>832,693</u>
5. TRADE AND OTHER RECEIVABLES		
Current		
Debtors	<u>298,119</u>	<u>296,799</u>
Non-Current		
Deposits Refundable	<u>300</u>	<u>300</u>
	<u>298,419</u>	<u>297,099</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

	NOTE	2012 \$	2011 \$
6. FINANCIAL ASSETS			
Current			
Held to Maturity Financial Assets	(a)	820,636	588,758
Available for Sale Financial Assets	(b)	1,689	1,666
		<u>822,325</u>	<u>590,424</u>
(a) Held-to-maturity Financial Assets Comprise:			
Term Deposits and Bank Bills held with Financial Institutions.		<u>820,636</u>	<u>588,758</u>
(b) Available for Sale Financial Assets Comprise:			
Shares in Listed Corporations – at Fair Value		<u>1,689</u>	<u>1,666</u>

Available-for-sale financial assets comprise investments in the ordinary share capital of various entities. There are no fixed returns or fixed maturity date attached to these investments.

7. INVESTMENT IN ASSOCIATES

Investment in Associates	<u>1,115,419</u>	<u>1,169,581</u>
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The Union has a 49.78% interest in The Trade Union Centre Wollongong Pty Limited, which owns and operates an office building. This Associate is a small proprietary company incorporated in Australia.

There were no impairment losses relating to the investment in the associate and no capital commitments, contingent liabilities or other commitments relating to the associate.

The following table illustrates summarised financial information relating to the Union's investment in The Trade Union Centre Wollongong Pty Limited:

Share of the Associate's Balance Sheet

Total Assets	1,122,055	1,181,839
Total Liabilities	<u>(6,636)</u>	<u>(12,258)</u>
Net Assets	<u>1,115,419</u>	<u>1,169,581</u>

Share of the Associate's Profit or Loss

Revenue	56,137	56,201
Expense	<u>(110,300)</u>	<u>(71,280)</u>
Loss after Income Tax	<u>(54,163)</u>	<u>(15,079)</u>

Share of the Associate's Decrease in Equity

Asset Valuation adjustment to Deemed Cost	<u>(54,163)</u>	<u>(15,079)</u>
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

	2012 \$	2011 \$
8. OTHER ASSETS		
Prepayments	50,452	52,327
Interest Accrued	11,718	6,714
	<u>62,170</u>	<u>59,041</u>
9. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings – at Cost		
Caravan Park Holiday Centre	480,085	480,085
Less Provision for Depreciation	(316,995)	(304,586)
	<u>163,090</u>	<u>175,499</u>
Land and Buildings	1,664,647	1,664,647
Less Provision for Depreciation	(268,917)	(238,027)
	<u>1,395,730</u>	<u>1,426,620</u>
Leasehold Improvements	51,362	51,362
Less Provision for Depreciation	(45,222)	(43,599)
	<u>6,140</u>	<u>7,763</u>
TOTAL LAND AND BUILDINGS	<u>1,564,960</u>	<u>1,609,882</u>
Plant and Equipment – at Cost		
Motor Vehicles	244,030	224,079
Less Provision for Depreciation	(28,434)	(42,509)
	<u>215,596</u>	<u>181,570</u>
Office Furniture and Equipment	283,351	281,913
Less Provision for Depreciation	(225,039)	(204,568)
	<u>58,312</u>	<u>77,345</u>
Improvements	4,598	4,598
Less Provision for Depreciation	(4,598)	(4,598)
	<u>-</u>	<u>-</u>
Caravan Park Machinery and Equipment	160,006	160,449
Less Provision for Depreciation	(112,217)	(106,734)
	<u>47,789</u>	<u>53,715</u>
TOTAL PLANT & EQUIPMENT	<u>321,697</u>	<u>312,630</u>
TOTAL PROPERTY, PLANT & EQUIPMENT	<u>1,886,657</u>	<u>1,922,512</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

9. PROPERTY, PLANT AND EQUIPMENT

Continued

(a) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and end of the current financial year:-

	Opening WDV \$	Additions \$	Disposals \$	Depreciation Expense \$	Closing WDV \$
2012					
Freehold Land & Buildings	1,609,882	-	-	(44,922)	1,564,960
Motor Vehicles	181,570	229,530	(135,373)	(60,131)	215,596
Office Equipment & Improvements	77,345	1,438	-	(20,471)	58,312
Car Park, Machinery & Equipment	53,715	3,304	-	(9,230)	47,789
	<u>1,922,512</u>	<u>234,272</u>	<u>(135,373)</u>	<u>(134,754)</u>	<u>1,886,657</u>

	2012 \$	2011 \$
10. TRADE AND OTHER PAYABLES		
Trade and Other Payables	<u>425,903</u>	<u>462,862</u>

Included in the above are the following superannuation amounts payable as at balance date:

- Officers	11,614	21,816
- All Other Employees	2,012	2,449
	<u>13,626</u>	<u>24,265</u>

11. OTHER CURRENT LIABILITIES

Income in Advance	60,408	109,598
Grant in Advance	20,000	20,000
Funds Held in Trust	52,565	60,174
	<u>132,973</u>	<u>189,772</u>

12. PROVISIONS

Employee Benefits	<u>762,607</u>	<u>722,567</u>
Analysis of Total Provisions		
Current	757,002	722,567
Non-Current	5,605	-
	<u>762,607</u>	<u>722,567</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

12. PROVISIONS
Continued

Provision for Long-term Employee Benefits

A provision has been recognised for employee entitlements relating to annual leave, long service leave, sick leave and redundancy. In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based on historical data. The measurement and recognition criteria relating to employee benefits have been included in Note 1 of the financial statements.

	2012 \$	2011 \$
(a) Employee Benefits Attributable to:		
Office Holders	646,100	643,190
Staff	116,507	79,377
	<u>762,607</u>	<u>722,567</u>

13. CAPITAL AND LEASING COMMITMENTS

(a) Operating Lease Commitments

Non-Cancellable operating leases contracted for but not capitalised in the financial statements

Payable - Minimum lease payments

- Not later than 12 months	80,231	80,231
- Later than 12 months but not later than 5 years	268,361	285,882
- Later than 5 years	815,228	862,260
	<u>1,163,820</u>	<u>1,228,373</u>

The property lease commitments are non-cancellable operating leases contracted for but not capitalised in the financial statements with a maximum term of twenty years. Increases in lease commitments may occur in line with the Consumer Price Index (CPI).

14. KEY MANAGEMENT PERSONNEL COMPENSATION

The totals of remuneration paid to key management personnel (KMP) of the Company during the year are as follows:

Key management personnel compensation	<u>1,610,146</u>	<u>1,587,898</u>
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

	2012 \$	2011 \$
15. CASH FLOW INFORMATION		
Operating Result	352,699	201,629
Non-Cash Flows In Operating Deficit		
Loss On Sale Of Fixed Assets	-	8,547
Depreciation And Amortisation	134,754	148,653
Profit on Sale of Fixed Assets	(11,615)	(18,762)
Impairment of Investment in Associate	-	106,223
Share of Loss in Associate	54,163	15,079
Changes In Assets And Liabilities		
(Increase) Decrease In Receivables	(6,324)	(83,073)
(Increase) Decrease In Other Assets	1,875	(24,541)
Increase (Decrease) In Accounts Payable	(44,568)	(53,761)
Increase (Decrease) In Grants In Advance	(49,192)	(37,651)
Increase (Decrease) In Provisions	40,041	88,515
CASH FLOWS PROVIDED BY OPERATING ACTIVITIES	<u>471,833</u>	<u>350,858</u>

16. RELATED PARTY INFORMATION

(a) Members of the Committee of Management

Persons holding industrial positions within the Union and as members of the Board of Management during the year:

Union Officials

- Mr A Honeysett (District President)
- Mr G White (District Secretary)
- Mr G Braes (District Vice President - Metalliferous)
- Mr G Osborne (District Vice President - West)
- Mr R Timbs (District Vice President – South)

Board of Management Members

- Mr A Giddings
- Mr B Reeves
- Mr B Neall
- Mr L Webb (elected 1/7/2012)
- Mr M Jenkins (elected 1/7/2012)
- Mr C Carberry (elected 1/7/2012)
- Mr A Heeley (elected 1/7/2012)
- Mr J Platts (elected 1/7/2012)
- Mr S Field (did not seek re-elected 30/6/2012)
- Mr A Townsend (did not seek re-elected 30/6/2012)
- Mr R Crawford (did not seek re-elected 30/6/2012)
- Mr S Winter (not re-elected 30/6/2012)

Central Councillors

- Mr D McLachlan
- Mr W Small (Appointed to BOM 11/4/12 and subsequently elected to Central Council 1/7/2012)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

16. RELATED PARTY INFORMATION

Continued

(b) Other elected officials not members of the Board of Management

District Check Inspector

- Mr T Schram (Check Inspector retired 6/7/2012)
- Mr B Selak (Check Inspector resigned 5/4/2012)
- Mr P Talton (Relief Check Inspector - 1/7/2012)
- Mr P Tatton (Check Inspector - 2/7/2012)
- Mr S Barrett (Check Inspector - 21/5/2012)
- Mr J Collins (Relief Check Inspector)
- Mr G Collier (Relief Check Inspector - 27/11/2012)

(c) Related Party Transactions

Associated companies

- i) Office space was rented from The Trade Union Centre Wollongong Pty Limited during the year. Commercial rent totalling \$56,057 (2011: \$56,057) were paid during the year.

Other related parties

- ii) Sustainment fees totalling \$1,474,586 (2011: \$1,354,623) were charged by the Construction, Forestry, Mining and Energy Union – Mining and Energy Division during the year.
- iii) An amount of \$16,364 (2011:\$16,045) was received from Construction, Forestry, Mining & Energy Union - Mining and Energy for hire of conference room.
- iv) From time to time the Union makes expenditures which relate to itself as well as other branches and divisions of the CFMEU. These expenditures are then reimbursed to the Union are cost hence they are not considered to be related party transactions.

17. FINANCIAL RISK MANAGEMENT

The Union's financial instruments consist mainly of deposits with banks, accounts receivable and payable, commercial bills and leases.

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

	NOTES	2012 \$	2011 \$
Financial Assets			
Cash and Cash Equivalents	4	985,365	832,693
Trade and Other Receivables	5	298,119	296,799
Held-to-maturity Financial assets	6	820,636	588,758
Available-for-sale Financial assets			
- Shares in Listed Companies	6	1,689	1,666
Investments in Associates	7	1,115,419	1,169,581
		<u>3,224,724</u>	<u>2,889,497</u>
Financial Liabilities			
Financial liabilities at amortised cost			
- Trade and other payables	10	425,903	462,862

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

18. EVENTS AFTER THE REPORTING PERIOD

- (a) No matter or circumstance has arisen since the end of the year that has significantly affected or may significantly affect:
 - (i) the operations of the Union;
 - (ii) the results of those operations; or
 - (iii) the state of affairs of the Union, in subsequent financial years.
- (b) The financial report was authorised for issue on the 26th March 2013 by the Committee of Management.

19. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of subsection 272(5) of the RO Act, attention is drawn to the requirements of subsections (1), (2) and (3) of section 272 of the RO Act, which read as follows:-

- (1) A member of a reporting unit, or the General Manager, 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).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

20. ADDITIONAL DISCLOSURES REQUIRED UNDER THE FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

In accordance with the requirements of section 255 of the Fair Work (Registered Organisations) Act 2009 ("the RO Act"), the following necessary disclosures are made:

	2012 \$	2011 \$
PROFIT AND LOSS DISCLOSURES		
ITEMS OF REVENUE		
Donations or Grants	<u>80,000</u>	<u>80,000</u>
ITEMS OF EXPENSE		
Expenses incurred as consideration for employers making payroll deductions of membership subscriptions		
Proportion of entrance fees paid contributed towards the administrative expenses of another Union:	1,470,319	1,354,623
Fees and periodic subscriptions in respect of its affiliation to any political party, any federation, congress, council or group of organisations, or any international body having an interest in industrial matters	7,343	18,732
Grants or donations	25,326	16,439
Employee Benefits to:		
- Holders of office	1,478,456	1,447,476
- Employees (Other than holders of office)	<u>285,841</u>	<u>346,259</u>
	<u>1,764,297</u>	<u>1,793,735</u>
Fees or allowances to persons in respect of their attendance as representatives of the Union at conferences or other meetings	13,308	16,002
Expenses incurred in connection with meetings of members of the Union and any conferences or meeting of councils, committees, panels or other bodies for the holding of which the Union was wholly or partly responsible	64,527	65,798
Legal costs and other expenses related to litigation or other legal matters	8,672	8,763

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
OF THE UNITED MINE WORKERS - SOUTH WESTERN DISTRICT (A DIVISION OF THE
CONSTRUCTION, FORESTRY, MINING & ENERGY UNION - MINING & ENERGY DIVISION)**

We have audited the accompanying financial statements of The United Mine Workers - South Western District (a Division of The Construction, Forestry, Mining & Energy Union - Mining & Energy Division) ("the Union"), which comprises the Balance Sheet as at 31 December 2012 and the Statement of Comprehensive Income, Statement of Changes in Equity and Cash Flow Statement for the year ended on that date, a summary of the significant accounting policies and other explanatory notes and the Committee of Management Statement.

Committee of Management's Responsibility for the Financial Statements

The Union's Committee of Management are responsible for the preparation and fair presentation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards' Reduced Disclosure Requirements (including the Australian Accounting Interpretations) and Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 ('The RO Act') and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. 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 statements are 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 of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Union's preparation and fair presentation of the financial statements 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 Union's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee of Management, as well as evaluating the overall presentation of the financial report.

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

Independence

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
OF THE UNITED MINE WORKERS - SOUTH WESTERN DISTRICT (A DIVISION OF THE
CONSTRUCTION, FORESTRY, MINING & ENERGY UNION - MINING & ENERGY DIVISION)**
Continued

Auditor's Opinion

In our opinion, the general purpose financial report of The United Mine Workers - South Western District (a Division of The Construction, Forestry, Mining & Energy Union - Mining & Energy Division), as at 31 December 2012 and for the year then ended, is presented fairly in accordance with:

- (a) Accounting Standards' reduced disclosure requirements (including the Australian Accounting Interpretations); and
- (b) The Fair Work (Registered Organisations) Act 2009 ('The RO Act'), including the requirements imposed by Part 3 of Chapter 8 of the RO Act.

Daley & Co.
.....
Daley & Co
Chartered Accountants
98 Kembla Street
Wollongong NSW 2500

Michael Mundt
.....
Michael Mundt
Partner

Dated this 26th day of March 2013



FAIR WORK
COMMISSION

18 January 2013

Mr Graham White
District Secretary
Construction, Forestry, Mining and Energy Union-Mining and Energy Division South Western
District Branch
Sent by email: gwhite@umw.com.au

Dear Mr White,

Re: Lodgement of Financial Report - [FR2012/521]

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 Western District 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 (up to \$33,000 for a body corporate and \$6,600 for an individual per contravention) 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
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.