



Australian Government
Australian Industrial Registry

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Mr Anthony Ross Benson
Secretary, Tasmanian Branch, Construction and General Division
Construction, Forestry, Mining and Energy Union
33A New Town Road
NEW TOWN TAS 7008

Dear Mr Benson

**Re: Lodgement of Financial Statements and Accounts – Construction and General
Division, Tasmanian Divisional Branch – for year ending 31 December 2007
(FR2007/561)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 27 June 2008.

I note that the Expenses item “Campaign Levy & Political Donations” is for an amount of \$2,899 and the item “Donations – Non-Political” is for an amount of \$1,410. If these amounts included any individual donation for an amount exceeding \$1,000, a separate statement providing details required by s237 of the RAO Schedule must be lodged if not already done so. Otherwise there is no action required.

The documents have been filed.

Yours sincerely,

A handwritten signature in black ink that reads 'David Vale'.

Statutory Services Branch

7 July 2008



**CFMEU Construction &
General Division (Tasmanian
Divisional Branch)**
Financial Statements

For the year ended 31 December, 2007

CFMEU Construction & General Division (Tasmanian Divisional Branch)



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Certificate by State Secretary
For the year ended 31 December, 2007

Certificate by State Secretary

I Anthony Ross Benson being the Secretary of the Construction, Forestry, Mining and Energy Union, Construction and General Division, Tasmania Divisional Branch certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report was presented to members on the branch's website during the week ending 30th May 2008; and
- that the full report will be presented to a meeting of the committee of management of the reporting unit at the 2nd meeting on the 24th June 2008; in accordance with section 266 of the RAO schedule.



Date 27 June 2008

CFMEU Construction & General Division -Tasmanian Branch.

CFMEU Construction & General Division (Tasmanian Divisional Branch)

Operating Report

For the year ended 31 December, 2007

Your Committee of Management submit the financial accounts of the CFMEU Construction & General Division Tasmanian Divisional Branch (the Union) for the financial year ended 31 December, 2007.

Committee Members

The names of committee members during the financial year are (unless otherwise stated held office for the full year): W.White, M.Huxley, D.Cracknell, D.Post, J Morgan, M.Norris, M.Van De Kamp, P.Ridgeway, P.Riley, P.McCarthy, R.Vincent, R.Smedley, S.Hevey, T.Jenkins, T.Benson (Secretary) and T.Jones.

Principal Activities

The principal activities of the Union during the financial year were: implementation of Divisional Executive Decisions, maintenance of Union Rules, Registrations and Affiliations, co-ordinating seminars and courses for Branch Officers to inform them of current relevant developments, representing the Divisions interest on various state and national committees and organisations, and the provision of member support with industrial and related issues.

There were 804 financial members, and 4 salaried employees, plus one paid by honorarium as at 31 December 2007.

Significant Changes in Activities and Financial Position

The Tasmanian union branch received \$30,000 in non-refundable donations from other branches during the year (nil in 2006) to assist with its operating costs. A one off adjustment to employee provisions (mainly redundancy provision of \$68,091) was made during the year to better reflect the union's potential payouts if staff members leave. \$102,342 is held in a separate bank account to provide for these payments. No further substantial increases will be required to the employee provision accounts. Also loans of \$30,000 from the NSW branch were forgiven and brought in as income. This assisted the branch to record a surplus of \$4,451 for the 2007 year. The branch also held \$88,346 in its working account with only minor payables to account for at the 31 December 2007. It should also be noted that costs, excluding the provision increases, actually decreased by nearly \$40,000 in 2007 compared to 2006, mainly in the area of wages. Other than the above there was no significant change in the financial position of the Tasmanian union branch.

Rights of Members to Resign

All members of the Union have the right to resign in accordance with Rule 11 of the Union Rules (National) and s174 of the RAO Schedule.

Signed in accordance with a resolution of the Members of the Committee on 13th May 2008.

AR Benson - State Secretary:

AR Benson

CFMEU Construction & General Division (Tasmanian Divisional Branch)
Committee of Management Statement
For the year ended 31 December, 2007

On 13th May 2008 the Committee of Management of CFMEU - Construction and General Division (Tasmanian Divisional Branch) passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31st December 2007: The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit 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 year:
 - (i) meetings of committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO schedule and the RAO Regulations;
 - (iv) the financial records of the reporting unit have have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) the information sought in any request of a member of the reporting unit duly made under section 272 of the RAO schedule has been furnished to the member.

Signed for the Committee of Management



A R Benson - State Secretary

Date: 13th May 2008

CFMEU Construction & General Division (Tasmanian Divisional Branch)
Independent Audit Report

Scope

I have audited and inspected the accounting records kept by the Construction, Forestry, Mining & Energy Union, Construction & General Division, Tasmanian Divisional Branch in respect of the year ended 31 December 2007, and have received all the information and explanations for the purposes of my audit.

In my opinion:

1. There were kept by the union in respect of the year under review, satisfactory records detailing the sources and nature of income of the Union (including income from members) and the nature and purposes of expenditure in accordance with s252 of the RAO schedule, and
2. The attached general purpose financial report has been prepared in accordance with s253 of the RAO schedule. The accounts set out on the accompanying pages have been prepared from the accounting records of the Union Branch and are properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the Union as at 31 December 2007; and
 - (b) the Income and Expenditure and surplus of the Union for the year ended on that date.

Audit opinion

In my opinion, the financial report presents fairly, in accordance with the accounting policies described in Note 1 to the financial statements, the financial position of CFMEU Construction & General Division (Tasmanian Divisional Branch) as at 31 December, 2007 and the results of its operations for the year then ended.

Signed on : 16th May 2008

 16/5/08

M C Watts (BBus CPA)

429 Elizabeth Street, North Hobart. TAS 7000.

Income and Expenditure Statement
For the year ended 31 December 2007

	2007	2006
	\$	\$
Income		
Advertising revenue	9,091	-
Education Fees	5,834	-
Administration & Directors Fees	11,784	7,810
Member Contributions	315,773	302,434
Training Fees	21,651	23,640
Sundry Income	1,761	9,889
Donations From Other Branches	30,000	-
Loan Forgiveness From Other Branches	30,000	-
Insurance recoveries	-	1,071
Interest received	6,898	3,653
Total income	432,792	348,497
Expenses		
Advertising and promotion	300	5,060
Affiliation & Capitation	31,697	31,970
Accountancy & Audit fees	2,700	2,700
Bank Fees And Charges	1,896	3,212
Campaign Levy & Political Donations	2,899	14,810
Cleaning/rubbish removal	-	442
Computer Software	574	-
Depreciation - M/V & Eq.	3,246	3,394
Donations - Non-Political	1,410	6,129
Electricity	2,235	2,276
Xmas And Member Events	3,083	8,034
Fees & charges	409	327
Fringe benefits tax	1,324	2,100
Honorariums	7,000	7,000
Insurance	8,548	9,556
Interest - Australia	203	-
Redundancy And Leave Expenses	68,751	220
Meeting & Executive Expenses	5,867	3,923
M/V - car expenses	14,113	17,487
Payroll tax	12,940	13,489
Printing, Postage & Office Expenses	11,923	13,997

The accompanying notes form part of these financial statements.

Income and Expenditure Statement
For the year ended 31 December 2007

	2007 \$	2006 \$
Protective clothing	2,000	2,475
Rates & land taxes	2,809	3,825
Rent -Plant & Equip	-	2,490
Repairs & maintenance	2,776	1,883
Salaries - ordinary	70,808	83,630
Salaries - Office Bearers	105,736	97,515
Redundancy Payments	11,217	-
Security	720	781
Staff training	500	1,403
Subscriptions	-	634
Sundry expenses	153	1,549
Superannuation	24,974	29,710
Telephone, Fax & I'net	19,256	17,022
Travel, Accom & Organisers expenses	6,271	8,176
Total expenses	428,340	397,221
Profit from ordinary activities before income tax	4,451	(48,724)
Income tax revenue relating to ordinary activities	-	-
Net profit attributable to the association	4,451	(48,724)
Total changes in equity of the association	4,451	(48,724)
Opening retained profits	269,885	318,609
Net profit attributable to the association	4,451	(48,724)
Closing retained profits	274,336	269,885

The accompanying notes form part of these financial statements.

Detailed Statement of Financial Position As At 31 December 2007

	2007	2006
	\$	\$
Current Assets		
Cash Assets		
Cash At Bank -CBA	88,346	51,117
Term Deposits - CBA	-	97,829
Members Equity Term Deposit	102,342	-
Petty Cash On Hand	348	39
	<u>191,036</u>	<u>148,985</u>
Total Current Assets	<u>191,036</u>	<u>148,985</u>
Non-Current Assets		
Property, Plant and Equipment		
Buildings - at cost	198,090	198,090
Office equipment	41,604	39,954
Less: Accumulated Depreciation	(34,588)	(32,544)
Motor vehicles - at cost	34,765	34,765
Less: Accumulated depreciation	(30,622)	(29,420)
	<u>209,249</u>	<u>210,845</u>
Total Non-Current Assets	<u>209,249</u>	<u>210,845</u>
Total Assets	<u>400,285</u>	<u>359,830</u>

The accompanying notes form part of these financial statements.

Detailed Statement of Financial Position As At 31 December 2007

	2007	2006
	\$	\$
Current Liabilities		
Payables		
Unsecured:		
Other Creditors -Capitation Payable	1,979	14,691
Trade Creditors	11,613	4,663
	<u>13,592</u>	<u>19,354</u>
Current Tax Liabilities		
GST payable control account	19,566	20,380
Input tax credit control account	(8,570)	(15,392)
Amounts withheld from salary and wages	5,613	7,131
FBT Payable	1,248	2,643
	<u>17,857</u>	<u>14,762</u>
Provisions		
Provision for Annual Leave	2,500	2,268
Provision for Long Service Leave	12,000	11,651
Provision for Redundancy	80,000	11,910
	<u>94,500</u>	<u>25,829</u>
Total Current Liabilities	<u>125,949</u>	<u>59,945</u>
Non-Current Liabilities		
Financial Liabilities		
Secured:		
Loan From NSW Office	-	30,000
	<u>-</u>	<u>30,000</u>
Total Non-Current Liabilities	<u>-</u>	<u>30,000</u>
Total Liabilities	<u>125,949</u>	<u>89,945</u>
Net Assets	<u>274,336</u>	<u>269,885</u>

The accompanying notes form part of these financial statements.

Detailed Statement of Financial Position As At 31 December 2007

	2007	2006
	\$	\$
<hr/>		
Members' Funds		
Accumulated surplus (deficit)	274,336	269,885
Total Members' Funds	<u>274,336</u>	<u>269,885</u>

The accompanying notes form part of these financial statements.

Statement of Cash Flows
For the year ended 31 December 2007

	2007	2006
	\$	\$
Cash Flow From Operating Activities		
Receipts from customers	425,893	344,844
Payments to Suppliers and employees	(358,722)	(391,477)
Interest received	6,898	3,653
Interest and other costs of finance	(203)	-
Net cash provided by (used in) operating activities (note 2)	73,866	(42,980)
Cash Flow From Investing Activities		
Payment for:		
Payments for property, plant and equipment	(1,815)	-
Net cash provided by (used in) investing activities	(1,815)	-
Cash Flow From Financing Activities		
Repayment of borrowings	(30,000)	-
Net cash provided by (used in) financing activities	(30,000)	-
Net increase (decrease) in cash held	42,051	(42,980)
Cash at the beginning of the year	148,985	191,965
Cash at the end of the year (note 1)	191,036	148,985

The accompanying notes form part of these financial statements.

Statement of Cash Flows
For the year ended 31 December 2007

2007

2006

Note 1. Reconciliation Of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Cash At Bank -CBA	88,346	51,117
Term Deposits - CBA	-	97,829
Members Equity Term Deposit	102,342	-
Petty Cash On Hand	348	39
	<u>191,036</u>	<u>148,985</u>

Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities To Net Profit

Operating profit (loss) after tax	4,451	(48,724)
Depreciation	3,246	3,394
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
Increase (decrease) in other creditors	(5,597)	(906)
Increase (decrease) in employee entitlements	581	-
Increase (decrease) in sundry provisions	71,185	3,256
Net cash provided by operating activities	<u>73,866</u>	<u>(42,980)</u>

CFMEU Construction & General Division (Tasmanian Divisional Branch)

Notes to the Financial Statements

For the year ended 31 December, 2007

Note 1: Statement of Accounting Policies

The accounts have been prepared in accordance with the Statement of Accounting Concepts and applicable Accounting Standards. The accounts have been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated. The report is a general purpose financial report and has been prepared under the RAO schedule.

In accordance with the requirements of s272 of the RAO schedule, members attention is drawn to the following:

- (1) A member of a reporting unit, or 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 made 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 2007

2007

2006

Note 2: Cash assets

Bank accounts:

Cash At Bank -CBA	88,346	51,117
Term Deposits - CBA	-	97,829
Members Equity Term Deposit	102,342	-
Other cash items:		
Petty Cash On Hand	348	39
	191,036	148,985
	191,036	148,985

Note 3: Property, Plant and Equipment

Buildings:

- At cost	198,090	198,090
	198,090	198,090

Office equipment:

- At cost	41,604	39,954
- Less: Accumulated depreciation	(34,588)	(32,544)
	7,016	7,410

Motor vehicles:

- At cost	34,765	34,765
- Less: Accumulated depreciation	(30,622)	(29,420)
	4,143	5,345
	209,249	210,845
	209,249	210,845

Note 4: Payables

Unsecured:

- Other creditors	13,592	19,354
	13,592	19,354
	13,592	19,354
	13,592	19,354

Notes to the Financial Statements
For the year ended 31 December 2007

2007

2006

Note 5: Borrowings

Non-Current

Unsecured*:

- Loans from related companies	-	30,000
	-	30,000
	-	30,000

*** Total Current and Non-Current
Unsecured Liabilities**

Loans from NSW Branch	-	30,000
	-	30,000

Note 6: Tax Liabilities

Current

GST payable control account	19,566	20,380
Input tax credit control account	(8,570)	(15,392)
Amounts withheld from salary and wages	5,613	7,131
FBT Payable	1,248	2,643
	17,857	14,762

Note 7: Provisions

Current

Employee leave entitlements	14,500	13,919
Provision for redundancy	80,000	11,910
	94,500	25,829

There were 4 employees at the end of the year



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
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Ref: FR2007/561-[105N-TAS]

Mr Anthony Benson
Divisional Branch Secretary
CFMEU Construction and General Division
Tasmanian Divisional Branch
33A New Town Road
NEW TOWN TAS 7008

Dear Mr Benson

Financial Return - year ending 31 December, 2007

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

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

Information on AIRC Website

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

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

Reporting Unit

Under the provisions of the Registration and Accountability of Organisations Schedule (RAO), Schedule 1 of the *Workplace Relations Act 1996*, reporting entities are known as "*reporting units*". Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will use the term "reporting unit" in this letter.

Industrial Registrar's Guidelines

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

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

Timeline Planner and Checklist

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

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

Three Reports

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

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

(a) Financial Statements containing:

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

(b) Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255 including disclosures related to any recovery of wages activity ; and

(c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.

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

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

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

First Meeting (Committee of Management)

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

The Auditor

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

Informing Your Members

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

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

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

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

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

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

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

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

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

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

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

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au).

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

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

Complying with time limits

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

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

Extensions of Time

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

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at belinda.penna@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely



For Deputy Industrial Registrar...
21 January 2008

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
	Does the statement contain declarations relating to any recovery of wages activity?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On ____/____/____ [date of meeting] the Committee of Management of _____ [name of reporting unit] passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended ____/____/____ [date]:

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

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit 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 organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been* furnished to the member or Registrar; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

[Add the following if any recovery of wages activity has been undertaken during the financial year]

- (f) in relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages, activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For Committee of Management: _____ [*name of designated officer per section 243 of the RAO Schedule*]

Title of Office held:

Signature:

Date:

* *Where compliance or full compliance has not been attained - set out details of non compliance instead.*

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I [name] being the [title of office] of the [name of the organisation] certify:

- that the documents lodged herewith are copies of the full report, [and the concise report]², referred to in s268 of the RAO Schedule; and
- that the [full report **OR** concise report]³, was provided to members on [insert date]; and
- that the full report was presented to [a general meeting of members **OR** the last of a series of general meetings of members **OR** a meeting of the committee of management]³ of the reporting unit on [insert date]; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²Only applicable where a concise report is provided to members

³Insert whichever is applicable