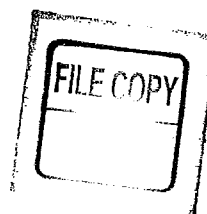




FAIR WORK  
AUSTRALIA

25 June 2010

Mr Anthony Benson  
Secretary, Tasmanian Branch  
Construction, Forestry, Mining and Energy Union  
33A New Town Road  
NEWTOWN TAS 7008



Dear Mr Benson

**Re: Lodgment of Financial Accounts and Statements – Tasmanian Branch, Construction and  
General Division – for year ending 31 December 2009 (FR2009/10237)**

Thank you for lodging the above financial statements and accounts, which were received by Fair Work Australia on 11 June 2010.

The documents have been filed.

Yours respectfully,

Stephen Kellett

Statutory Services Branch



**CFMEU Construction And  
General Division (Tasmanian  
Divisional Branch)**

Financial Statements  
For the year ended 31 December 2009

# CFMEU Construction & General Division (Tasmanian Divisional Branch)

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CFMEU Construction & General Division (Tasmanian Divisional Branch)

Certificate by State Secretary

For the year ended 31 December, 2009

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**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 on the week ending 16th April 2010; 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 8th June 2010; in accordance with section 266 of the RAO schedule.



8<sup>th</sup> June 10

A R Benson

Date

CFMEU Construction & General Division -Tasmanian Branch.

# CFMEU Construction & General Division (Tasmanian Divisional Branch)

## Operating Report

For the year ended 31 December, 2009

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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, 2009.

### 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 (President), D.Post, J Morgan, M.Norris, M.Van De Kamp, P.Ridgeway, P.Rainey, P.McCarthy, K. Spouse, R.Smedley, S.Hevey, T.Jenkins, T.Benson (Secretary), N. Williamson 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 764 financial members, and 4 salaried employees, plus one paid by honorarium as at 31 December 2009.

### Significant Changes in Activities and Financial Position

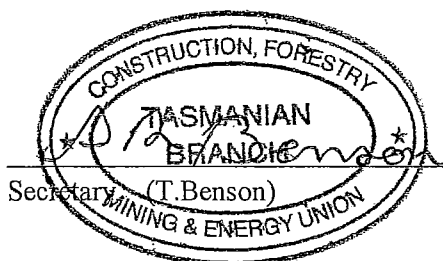
The Tasmanian union branch recorded a decrease in revenues of \$66,637 from the 2008 year. Union membership fees and training fees are expected to decline in the future due to non-union friendly industrial relations laws and changes in training structures in Tasmania respectively. However the government's emphasis on the housing and infrastructure sector's may buffer its impact.

Total costs declined by \$18,857 from 2008 resulting in the branch recording a deficit of \$2,924 in 2009 over a surplus of \$44,855 in 2008.

### 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 April 2010.



**CFMEU Construction & General Division (Tasmanian Divisional Branch)**  
**Committee of Management Statement**  
**For the year ended 31 December, 2009**

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On 13th April 2010 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 2009:  
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



Date: 13th April 2010

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

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## 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 2009, 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 2009; 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, 2009 and the results of its operations for the year then ended.

Signed on : 14th April 2010



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M C Watts (BBus CPA)

429 Elizabeth Street, North Hobart. TAS 7000.

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**CFMEU Construction And General Division (Tasmanian Divisional Branch)**  
**Income and Expenditure Statement**  
**For the year ended 31 December 2009**

	2009	2008
	\$	\$
<b>Income</b>		
Advertising & Promotion Revenue	-	13,637
Education Fees	-	8,750
Administration & Directors Fees	26,390	26,170
Member Contributions	273,576	301,439
Training Fees	17,818	22,692
Sundry Income	473	1,887
Insurance recoveries	-	2,639
Interest received	4,819	8,298
Profit on sale of assets	-	2,000
Loss On Disposal Of Vehicle	(2,201)	-
Total income	320,875	387,512
<b>Expenses</b>		
Advertising and promotion	100	3,682
Affiliation & Capitation	28,459	33,699
Accountancy & Audit fees	3,000	3,000
Bank Fees And Charges	2,926	1,902
Cleaning/rubbish removal	257	-
Computer Software	879	400
Consultants fees	330	-
Depreciation - M/V & Eq.	9,940	5,926
Donations - Non-Political	945	625
Electricity	2,935	2,481
Xmas And Member Events	2,560	2,758
Fees & charges	93	435
Fringe benefits tax	2,361	998
Honorariums	7,486	9,581
Insurance	6,753	7,656
Interest - Australia	-	2,120
Legal Fees	-	328
Redundancy And Leave Expenses	6,000	10,000
Meeting & Executive Expenses	3,718	6,681
M/V - car expenses	10,433	13,529
Payroll tax	10,289	10,644

The accompanying notes form part of these financial statements.



**CFMEU Construction And General Division (Tasmanian Divisional Branch)**  
**Income and Expenditure Statement**  
**For the year ended 31 December 2009**

	2009 \$	2008 \$
Printing, Postage & Office Expenses	15,302	12,284
Protective clothing	2,062	2,063
Rates & land taxes	3,865	2,883
Water Charges	202	-
Repairs & maintenance	288	1,150
Salaries - ordinary	46,916	54,836
Salaries - Office Bearers	105,998	100,884
Security	1,268	1,006
Staff training	45	-
Sundry expenses	410	335
Superannuation	21,959	23,663
Telephone, Fax & I'net	15,443	18,488
Travel, Accom & Organisers expenses	10,578	8,621
<b>Total expenses</b>	<b>323,800</b>	<b>342,657</b>
<b>Profit (loss) from ordinary activities before income tax</b>	<b>(2,924)</b>	<b>44,855</b>
Income tax revenue relating to ordinary activities	-	-
<b>Net profit (loss) attributable to the association</b>	<b>(2,924)</b>	<b>44,855</b>
<b>Items recognised directly in equity:</b>		
Net increase in Asset Revaluation Reserve	191,910	-
<b>Total revenues, expenses and valuation adjustments attributable to the association and recognised directly in equity</b>	<b>191,910</b>	<b>-</b>
<b>Total changes in equity of the association</b>	<b>188,986</b>	<b>44,855</b>
Opening retained profits	319,191	274,336
Net profit (loss) attributable to the association	(2,924)	44,855
<b>Closing retained profits</b>	<b>316,266</b>	<b>319,191</b>

The accompanying notes form part of these financial statements.

**CFMEU Construction And General Division (Tasmanian Divisional Branch)**  
**Detailed Statement of Financial Position As At 31 December 2009**

	2009	2008
	\$	\$
<b>Current Assets</b>		
<b>Cash Assets</b>		
Cash At Bank -CBA	89,034	103,861
Members Equity Term Deposit	115,459	110,640
Petty Cash On Hand	30	233
	204,523	214,734
<b>Total Current Assets</b>	<b>204,523</b>	<b>214,734</b>
<b>Non-Current Assets</b>		
<b>Property, Plant and Equipment</b>		
Building -New Town - At Cost	198,090	198,090
Building New Town- Revaluation Increment	191,910	-
Office equipment	44,074	44,074
Less: Accumulated Depreciation	(38,419)	(36,569)
Motor vehicles - at cost	43,555	59,430
Less: Accumulated depreciation	(10,931)	(34,567)
	428,278	230,458
<b>Total Non-Current Assets</b>	<b>428,278</b>	<b>230,458</b>
<b>Total Assets</b>	<b>632,801</b>	<b>445,192</b>

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The accompanying notes form part of these financial statements.

**CFMEU Construction And General Division (Tasmanian Divisional Branch)**  
**Detailed Statement of Financial Position As At 31 December 2009**

	<b>2009</b>	<b>2008</b>
	\$	\$
<b>Current Liabilities</b>		
<b>Payables</b>		
<b>Unsecured:</b>		
Other Creditors -Capitation Payable	(1,692)	(11,969)
Trade Creditors	6,274	10,807
	4,582	(1,162)
<b>Current Tax Liabilities</b>		
GST payable control account	3,438	18,105
Input tax credit control account	-	(6,342)
Amounts withheld from salary and wages	3,744	8,654
FBT Payable	2,361	2,246
	9,543	22,663
<b>Provisions</b>		
Provision for Annual Leave	2,500	2,500
Provision for Long Service Leave	12,000	12,000
Provision for Redundancy	96,000	90,000
	110,500	104,500
<b>Total Current Liabilities</b>	<b>124,625</b>	<b>126,001</b>
<b>Total Liabilities</b>	<b>124,625</b>	<b>126,001</b>
<b>Net Assets</b>	<b>508,176</b>	<b>319,191</b>
 <b>Members' Funds</b>		
<b>Reserves</b>		
Assets revaluation reserve	191,910	-
Accumulated surplus (deficit)	316,266	319,191
<b>Total Members' Funds</b>	<b>508,176</b>	<b>319,191</b>

The accompanying notes form part of these financial statements.

**CFMEU Construction And General Division (Tasmanian Divisional Branch)**  
**Statement of Cash Flows**  
**For the year ended 31 December 2009**

	2009	2008
	\$	\$
<b>Cash Flow From Operating Activities</b>		
Receipts from customers	318,257	377,214
Payments to Suppliers and employees	(313,131)	(334,559)
Interest received	4,819	8,298
Interest and other costs of finance	-	(2,120)
Net cash provided by (used in) operating activities (note 2)	9,945	48,833
<b>Cash Flow From Investing Activities</b>		
<b>Payment for:</b>		
Net Payments for property, plant and equipment <sup>*</sup>	(20,156)	(25,135)
Net cash provided by (used in) investing activities	(20,156)	(25,135)
Net increase (decrease) in cash held	(10,211)	23,698
Cash at the beginning of the year	214,734	191,036
Cash at the end of the year (note 1)	204,523	214,734

**CFMEU Construction And General Division (Tasmanian Divisional Branch)**  
**Statement of Cash Flows**  
**For the year ended 31 December 2009**

2009

2008

**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	89,034	103,861
Members Equity Term Deposit	115,459	110,640
Petty Cash On Hand	30	233
	204,523	214,734
	204,523	214,734

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

Operating profit (loss) after tax	(2,924)	44,855
Depreciation	9,940	5,926
(Profit) / Loss on sale of property, plant and equipment	2,201	(2,000)
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
Increase (decrease) in other creditors	5,744	(14,754)
Increase (decrease) in sundry provisions	(5,015)	14,806
<b>Net cash provided by operating activities</b>	<b>9,945</b>	<b>48,833</b>
	<b>9,945</b>	<b>48,833</b>

**CFMEU Construction & General Division (Tasmanian Divisional Branch)**  
**Notes to the Financial Statements**  
**For the year ended 31 December, 2009**

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**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).

11 January 2010

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



Fair Work  
Australia



Dear Mr Benson

**Lodgment of Financial Statements and Accounts –  
Tasmanian Branch, Construction & General Division - for year ended 31 December 2009 (FR2009/10237)**

The financial year of the Tasmanian Branch, Construction & General Division, has recently ended. This is a courtesy letter to remind you of the obligation to prepare the reporting unit's financial documents and to lodge audited financial accounts and statements with Fair Work Australia within the prescribed time frame unless a 1 month extension or an application for a certificate of exemption under the *Fair Work (Registered Organisations) Act 2009* ('the RO Act') is applied for and granted.

The documents you must lodge include:

(i) A *general purpose financial report* [see section 253(2)]; (ii) A *Committee of Management statement* (see the General Manager's Reporting Guidelines); (iii) An *operating report* [see section 254(2)]; (iv) An *auditor's report* [see sections 257(5) to 257(11)]; and (v) A *certificate* of the *secretary or other designated officer* [see section 268(c)].

I draw your particular attention to

- (a) s237 which requires you to prepare and lodge *a separate statement* providing the prescribed particulars of any loan, grant or donation made during the year which exceeds \$1,000;
- (b) s265(5) which requires you to publish or otherwise *provide your members with completed/signed copies* of the audited accounts, report and statements before final presentation and lodgment; and
- (c) s266 which requires you to *present the completed documents to an eligible meeting* (either of the members or of the committee, whichever applies). Note that this meeting is distinct from any initial committee meeting convened to prepare, sign or otherwise approve pre-audited documents.

Relevant references may be found at <http://www.fwa.gov.au/index.cfm?pagename=regorgsfrguidelines> and <http://www.fwa.gov.au/index.cfm?pagename=legislationfwroact>. If you are in any doubt as to the requirements or wish to clarify any aspect of the relevant legislation, or anticipate any difficulty in complying with the requirements, do not hesitate to contact Fair Work Australia.

Yours sincerely,

Stephen Kellett  
Statutory Services Branch

Fair Work Australia  
Level 8, 80 William Street  
EAST SYDNEY NSW 2011

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0429 462 979  
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