



FairWork
Commission

11 March 2016

Mr Scott McLean
State Secretary
Construction, Forestry, Mining and Energy Union – Tasmania Branch

via email: cfmeutas@bigpond.net.au

Dear Mr McLean

Section 271 application for exemption from the financial reporting obligations of Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 for financial year ended 31 December 2015 (FR2015/434)

I refer to your application pursuant to s271 of the *Fair Work (Registered Organisations) Act 2009* (RO Act), lodged in the Fair Work Commission (FWC) on 10 March 2016, in respect of the Tasmania Branch of the Construction, Forestry, Mining and Energy Union (CFMEU TAS) for the financial year ended 31 December 2015.

I am satisfied that the CFMEU TAS is a reporting unit and that it did not have any financial affairs in the financial year which ended 31 December 2015. The attached certificate reflects this decision.

If you wish to discuss this matter, please contact Ms Joanne Fenwick on 03) 8656 4681 or by email to joanne.fenwick@fwc.gov.au.

Yours sincerely

Chris Enright
Director
Regulatory Compliance Branch

11 Exhibition Street Telephone: (03) 8661 7777
Melbourne VIC 3000 International: (613) 8661 7777
GPO Box 1994 Facsimile: (03) 9655 0401
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CERTIFICATE

Fair Work (Registered Organisations) Act 2009

s.271 - Reporting unit's exemption from requirements of Chapter 8, Part 3

Construction, Forestry, Mining and Energy Union – Tasmania Branch
(FR2015/434)

MR CHRIS ENRIGHT

MELBOURNE, 11 MARCH 2016

Certificate of exemption from the requirements of Chapter 8, Part 3 of the Fair Work (Registered Organisations) Act 2009

[1] On 10 March 2016 an application was made under s 271 (1) of the *Fair Work (Registered Organisations) Act 2009* (the Act) by the Tasmania Branch of the Construction, Forestry, Mining and Energy Union for a certificate of exemption in respect of the financial year ended 31 December 2015.

[2] On the basis of the material provided in the application, I am satisfied that the applicant is a reporting unit that did not have any financial affairs in respect of the financial year which ended 31 December 2015.



DELEGATE OF THE GENERAL MANAGER

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Energy
Union

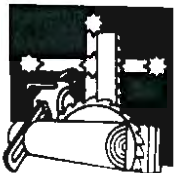
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NOEL WASHINGTON
Mobile: 0418 148 177



10 March 2016

**The General Manager
Fair Work Australia
Level-8 Terrace Towers
80 William Street
East Sydney NSW 2011**

Attention: Joanne Fenwick

Re: Application for Certificate of Exemption from the financial reporting obligations of Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009

I am the Secretary of the Construction Forestry Mining and Energy Union Tasmanian Branch (the Branch) and have occupied that position for the financial year ending 31 December 2015 (the financial year).

I am authorized under the rules to act on behalf of the Branch.

Pursuant to S271 of the Fair Work (Registered Organisations) Act 2009 I hereby apply for a Certificate of Exemption for the Branch in respect to the financial year.

I submit the following circumstances for consideration prior to issuing a certificate of exemption from the requirements as follows:

CFMEU Tasmania (The Branch) does not expend economic resources or incur any financial obligations to conduct its activities.

The Construction Forestry Mining and Energy Union- Forestry and Furnishing Products Division- Tasmanian Branch expends its own economic resources and incurs financial obligations so that the Branch may conduct its activities.

No person or body corporate or trust expends its own economic resources or incurs financial obligations so that the Branch may conduct its activities.

Further in support of this application I submit as follows:

The CFMEU consists of a number of Divisions (or in the case of the Mining and Energy Division and the Forestry and Furnishing Products Division “Districts” within these Divisions. Such Divisional or (or District) Branches function within a designated geographical area, in most cases being the State of Territory in which they are established.

The CFMEU and each Division and Divisional (or District) Branch thereof submit annual returns in accordance with the act.

The CFMEU and each Division including the Branch, consist of members and Officers of each Divisional (or District) Branch in each State or Territory.

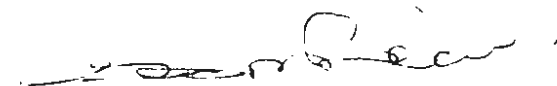
As outlined in point a above the Branch has not traded or carried out any financial transactions of any kind during this financial year.

The Branch has not had an account with a bank or any other financial institution or has it had custody or any real money or properties this financial year.

Accordingly the Branch had no reason to keep accounting records during the financial year.

Notwithstanding the above the Branch has functioned in accordance with the rules of the CFMEU including the rules in relation to Branches

Yours Sincerely



**Scott McLean
State Secretary
CFMEU
Tasmania**



15 January 2016

Mr Scott McLean
Branch Secretary
Construction, Forestry, Mining and Energy Union-Tasmania Branch
Sent via email: cfmeutas@bigpond.net.au

Dear Mr McLean,

**Re: Lodgement of Financial Report - [FR2015/434]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Construction, Forestry, Mining and Energy Union-Tasmania Branch (the reporting unit) ended on 31 December 2015.

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 under s.268 of the RO Act, namely 15 July 2016 (being the expiry date of 6 months and 14 days from the end of the financial year).

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets and guidance notes in relation to financial reporting under the RO Act are provided on the Fair Work Commission website. Further, the General Manager's updated Reporting Guidelines that apply to all financial reports prepared on or after 30 June 2014 are also available on the website supported by a webinar presentation.

The Fair Work Commission has developed a model set of financial statements. It is not obligatory to use this model but it is a useful resource to ensure compliance with the RO Act, the Reporting Guidelines and the Australian Accounting Standards. The model statement and other resources can be accessed through our website under [Financial Reporting](#) in the Compliance and Governance section.

I request that the financial report and any statement of loans, grants or donations made during the financial year (statement must be lodged within 90 days of end of financial year) be emailed, rather than posted, to orgs@fwc.gov.au. A sample statement of loans, grants or donations is available at [sample documents](#).

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 \$51,000 for a body corporate and \$10,200 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you wish to seek any clarification in relation to the above, please contact me on (03) 8656 4699 or via email at Sam.Gallichio@fwc.gov.au.

Yours sincerely,

Sam Gallichio
Adviser
Regulatory Compliance Branch

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
<p>(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.</p> <p>(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).</p>	/ /	As soon as practicable after end of financial year
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	<p>Within a reasonable time of having received the GPFR</p> <p>(NB: Auditor's report must be dated on or after date of Committee of Management Statement</p>
<p>Provide full report free of charge to members – s265</p> <p>The full report includes:</p> <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. 	/ /	<p>(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,</p> <p>or</p> <p>(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.</p>
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.