



**AUSTRALIAN INDUSTRIAL REGISTRY**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990

**Ref: FR2002/828-[105N-TDST]**

Mr C Hogan  
State Secretary  
Tasmanian District Branch  
Mining and Energy Division  
Construction, Forestry, Mining and Energy Union  
PO Box 72  
GEORGETOWN TAS 7253

Dear Mr Hogan

**Re: CFMEU - Mining and Energy Division - Tasmanian District Branch Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 December, 2002.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation. Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna  
E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)  
17 February 2003



## AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990

Our ref: FR2002/828

Mr Chris Hogan  
District Secretary  
Tasmanian District Branch  
CFMEU Mining & Energy Division  
PO Box 72  
GEORGETOWN TAS 7253

Dear Mr Hogan

**Re: CFMEU Mining & Energy Division - Tasmanian District Branch  
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 31 December 2002.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgement of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice **by Monday 17 November 2003** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified.

If you wish to discuss this letter please contact me on (02) 8374 6618.

Yours sincerely

Belinda Penna  
for Deputy Industrial Registrar

31 October 2003



## AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990

Mr John Maitland  
National Secretary  
Construction Forestry Mining and Energy Union  
Level 2  
15 Wentworth Avenue  
SYDNEY NSW 2000

Dear Mr Maitland

### **Financial Reporting Obligations - various CFMEU Divisions and Branches**

A number of branches of your organisation are yet to meet their reporting obligations under the Workplace Relations Act 1996 (the Act) for the financial year ending 31 December 2002. I would appreciate your assistance in ensuring that each does so without further delay.

The relevant branches and details are:

CFMEU - Mining and Energy Division - on 31 October 2003 the Registry sought by 17 November 2003 written advice from Mr Watson, General Secretary of the Division as to when the various steps in the financial reporting process would be completed and the financial documents lodged. No response has been received to this letter. In the normal course of events lodgement of the financial documents would have been expected by 31 October 2003.

CFMEU - Forest and Forest Products Victorian Division No2 Branch - on 31 October 2003 the Registry sought by 17 November 2003 written advice from Ms Calvert, Divisional Branch Secretary as to when the various steps in the financial reporting process would be completed and the financial documents lodged. No response has been received to this letter. In the normal course of events lodgement of the financial documents would have been expected by 31 October 2003.

CFMEU - Construction and General Division Victorian Branch - on 31 October 2003 the Registry sought by 17 November 2003 written advice from Mr Kingham, Branch Secretary as to when the various steps in the financial reporting process would be completed and the financial documents lodged. No response has been received to this letter. In the normal course of events lodgement of the financial documents would have been expected by 31 October 2003.

CFMEU - Mining and Energy Division - Tasmanian District Branch - on 31 October 2003 the Registry sought by 17 November 2003 written advice from Mr Hogan, District Secretary as to when the various steps in the financial reporting process would be completed and the financial documents lodged. No response has been received to this letter. In the normal course of events lodgement of the financial documents would have been expected by 31 October 2003.

CFMEU - FFPD - Boyer Sub-Branch of Pulp & Paper Workers Branch (No. 7 Branch)

In response to the Registry's letter of 31 October 2003 seeking advice by 17 November 2003 as to when the sub-branch's financial return for the year ending 31 December 2002 would be lodged, the Vice President and Acting Secretary/Treasurer Mr Stephen Zvilis responded by e-mail on 20 November 2003 outlining the steps the sub-branch had so far taken to meet its obligations. The Registry appreciates Mr Zvilis' response. However, the sub-branch's return has not yet been lodged.

The Registry wrote to Mr Zvilis again on 2 February 2004 seeking further information by 23 February 2004.

The following two organisations are of particular concern due to their previous delay or failure in meeting reporting requirements for past financial years. In particular:

CFMEU - Mining and Energy Division - South Australia District Branch - on 31 October 2003 the Registry sought by 17 November 2003 written advice from Mr Murray, District Secretary as to when the various steps in the financial reporting process would be completed and the financial documents lodged. No response has been received to this letter. In the normal course of events lodgement of the financial documents would have been expected by 31 October 2003.

This organisation lodged its financial return for the year ending 31 December 2001 in the Registry on 18 July 2003 substantially after it was due. This followed persistent and prolonged attempts by registry officers to contact officers responsible for its preparation and lodgement to remind them of the organisation's obligations.

CFMEU - FFPD Myrtelford Sub-branch of Pulp & Paper Workers Branch (No. 7 Branch) Victoria -

This organisation has failed to lodge its financial return for the financial years ending 31 December 2001 and 2002. The 2001 return is therefore substantially overdue. In the normal course of events the 2002 return should have been lodged by now.

The Registry has initiated regular contact with this organisation in relation to both returns and has been verbally informed on a number of occasions they are being prepared. However neither has been lodged.

As you would appreciate, the financial reporting provisions of the Act are an important means of ensuring organisations are accountable to their members and operate effectively. The Registry is seeking to improve the level of compliance generally with these provisions. The timely lodgement of financial returns is essential.

The Registry also appreciates that unforeseen problems may arise in the preparation of financial reporting documents from time to time which may cause delay in meeting these requirements. The Workplace Relations Act therefore provides for the Registrar to grant extensions of time to complete certain steps in the financial return process including lodgement of the return.

If an organisation is experiencing difficulties of this nature, its secretary should inform the Registry of the nature of the difficulty, indicate why it will affect its capacity to lodge on time and the period of any expected delay. This contact can be initiated by phone to the Registry and preferably then confirmed by letter or email formally requesting the Registrar to grant an extension of time if necessary.

I would appreciate your response to these matters. If you would like to discuss any of them please phone me on 8374 6509.

Yours sincerely



Peter McKerrow  
Assistant Manager, NSW Registry

3 February 2004



**Construction Forestry Mining Energy Union  
NATIONAL OFFICE**

National Secretary: John Maitland  
Phone: (+61 2) 9267 3393  
Fax: (+61 2) 9267 2460

1st Floor  
265 Sussex Street  
SYDNEY NSW AUSTRALIA 2000

Postal Address: Q1641 Q. V. B. Post Office, Sydney NSW AUSTRALIA 1230

M2004-007  
20 February 2004

Deputy Industrial Registrar  
Australian Industrial Registry  
Level 8  
80 William St  
East Sydney 2010

by fax: 9380 6990

**attention Peter McKerrow**

Dear Sir

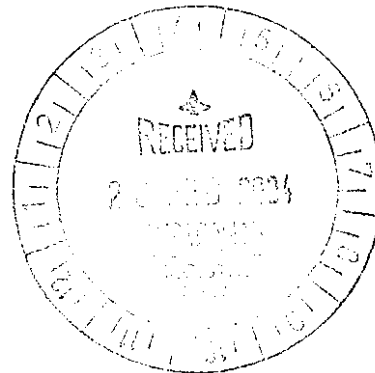
I am receipt of your correspondence dated 3 February 2004 concerning the financial reporting obligations of various CFMEU Divisions and Divisional Branches.

Please note that I have communicated with these offices and am awaiting information which shall be forwarded to you as a matter of urgency.

I must apologise for the delay in responding, as your correspondence was left sitting unattended in the wrong office and which I only received yesterday.

Yours faithfully

Rick Fowler  
Executive Officer



# MINUTE

## AUSTRALIAN INDUSTRIAL REGISTRY

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**Contact Officer:** Peter McKerrow  
**Telephone No:** 02 8374 6666  
**Facsimile No:** 02 9380 6990

**Your Reference:**

**My Reference:**

Mr Bruce Watson, General Secretary of the CFMEU Mining and Energy Division phoned today in response to the Registry's letter to the National Secretary of the CFMEU of 3 February 2004.

He advised that the Mining and Energy Division's financial return would be lodged within a few days and that he would follow up with the Tasmanian and South Australian District Branches of the Mining and Energy Division to ensure that their returns were also lodged.

Peter McKerrow

Asst. Manager  
NSW Registry

26 February 2004



**Construction Forestry Mining Energy Union**  
NATIONAL OFFICE

National Secretary: John Maitland  
Phone: (+61 2) 9267 3393  
Fax: (+61 2) 9267 2460

1st Floor  
265 Sussex Street  
SYDNEY NSW AUSTRALIA 2000

Postal Address: Q1841 Q. V. B. Post Office, Sydney NSW AUSTRALIA 1230

L2004-037  
5 July 2004

Deputy Industrial registrar  
Australian Industrial Registrar  
80 William St  
East Sydney 2010

Attention Ms Belinda Penna

Dear Ms Penna

I refer to our recent conversation concerning the late filing of audited accounts of CFMEU Division and Divisional Accounts.

Upon contacting the relevant officials I can advise the following:

- Mining & Energy Division – accounts filed after previous communication from your office dated 3 February. If you have not received them, please contact Mr Bruce Watson who will forward a copy.
- Construction & General Division, Victorian Divisional Branch – will be forwarded to your office by the end of this week.
- Mining & Energy Division, Tasmanian Divisional District – the audit process was unnecessarily delayed by auditors, who have now been replaced. New auditors have completed the audit and the accounts will be presented to the COM in the near future. Please contact Mr Chris Hinds on 03 6331 7955, for further information.

Trusting this answers your query.

Yours faithfully

Rick Fowler  
Executive Officer



**Contact Officer:** Belinda Penna  
**Telephone No:** 02 8374 6509  
**Facsimile No:** 02 9380 6990

**Your Reference:**  
**My Reference:** FR2002/828

Following receipt of fax from Rick Fowler regarding delays in lodgement of financial documents, I rang Chris Hinds today.

His anticipated time frames for events are as follows -

- Expects to receive both 2002 & 2003 Audit report in the next 2 weeks.
- If Audit received then, Committee of Management Meeting (1st meeting) will be early August 2004.
- Documents will be distributed to all lodges following 1st meeting for member's perusal.
- 2nd CoM meeting anticipated to be early to mid-September.
- Doc's should be lodged in the Registry by the end of September 2004.

I advised Chris that if doc's not received in September we will contact him again.

B Penna  
5 July 2004



**Construction, Forestry, Mining &  
Energy Union**  
Mining & Energy Division



Tasmanian District Branch

President: Chris Hinds  
54 Elizabeth St  
GEORGE TOWN TAS 7253  
Phone/Fax: 03 63824 011

Secretary: Chris Hogan  
PO Box 72  
GEORGE TOWN TAS 7253  
Phone/Fax: 03 6382 1401

Att Peter McKerrow  
Australian Industrial Registry

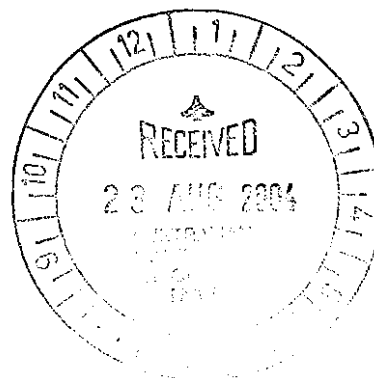
23/08/04

Please find enclosed the Financial Statements for the C.F.M.E.U Mining and Energy Division Tasmanian District for the years 2002 and 2003.

These statements were issued to all Board Members by post 06/08/04 and accepted by all Board Members via phone 14/08/04

The Financial documents were also supplied and communicated to all financial members by way of hard copy 02/08/04.

Yours in Unity  
Chris Hogan  
Secretary



ATT Ma Kewett.

COULD YOU PLEASE CHECK MY

DOCUMENTATION

CHRIS HOGAN  
03 63821401

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION**

**TASMANIAN DISTRICT BRANCH**

**FINANCIAL STATEMENTS AND REPORTS**

**31 DECEMBER 2002**



**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION - TASMANIAN DISTRICT BRANCH**

**INDEPENDENT AUDITORS' REPORT TO MEMBERS**

**Scope**

We have audited the special purpose financial statements of the Construction, Forestry Mining and Energy Union, Mining and Energy Division - Tasmanian District Branch (the Union) for the year ended 31 December 2002, consisting of the statement of assets and liabilities, statement of receipts and payments, and accompanying notes as set out on pages 6 to 8. The Union's Committee of Management is responsible for the financial statements. The committee has determined that the basis of accounting used and described in Note 1 to the financial statements is consistent with the financial reporting requirements of the Workplace Relations Act 1996 and is appropriate to meet the needs of the members. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Union. No opinion is expressed as to whether the accounting policies used and described in Note 1 are appropriate to the needs of the members.

The financial statements have been prepared for distribution to members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Workplace Relations Act 1996. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the members, or for any other purpose than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with the statutory requirements of the Workplace Relations Act 1996 and the basis of accounting described in Note 1 to the financial statements. These policies do not require the application of all accounting standards nor other mandatory professional reporting requirements in Australia.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion,

- (i) satisfactory accounting records detailing the sources and nature of the receipts (including receipts from members) and the nature and purposes of payments were kept by the Union in respect of the year ended 31 December 2002, and we have received all the information and explanations we required for the purposes of our audit; and



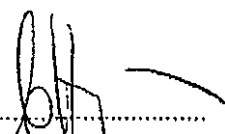
**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION**

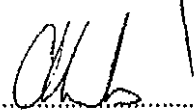
**TASMANIAN DISTRICT BRANCH**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We, Chris Hogan and Chris Hinds, being two members of the Committee of Management of the Construction, Forestry Mining and Energy Union, Mining and Energy Division - Tasmanian District Branch, do state on behalf of the Committee and in accordance with a Resolution passed by the Committee, that:

- (i) in the opinion of the Committee of Management, the attached financial statements show a true and fair view of the financial affairs of the Union as at 31 December 2002;
- (ii) in the opinion of the Committee of Management, the Union is not a reporting entity;
- (iii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2002 in accordance with the rules of the organisation; and
- (iv) to the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under Section 274 of the Workplace Relations Act 1996) or copies of those records or documents, or copies of the rules of the organisation, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto, or the rules of the organisation.

  
 .....  
 C Hogan

  
 .....  
 C Hinds

George Town, 15 /08/04

CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION

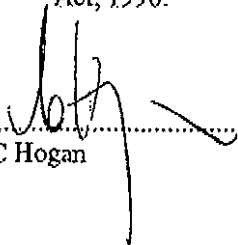
TASMANIAN DISTRICT BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, Chris Hogan, being the Officer responsible for keeping the accounting records of the Construction, Forestry Mining and Energy Union, Mining and Energy Division - Tasmanian District Branch certify that as at 31 December 2002, the number of members of the Union was 120 (2001 - 119).

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Union as at 31 December 2002;
- (ii) the Union is not a reporting entity;
- (iii) a record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the organisation;
- (iv) before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (v) no loans or other financial benefits, other than honorariums, were made to persons holding office in the organisation;
- (vi) the register of members of the Union was maintained in accordance with the Workplace Relations Act, 1996.

  
.....  
C Hogan

George Town. 15/08/04

Launceston Office:  
46-54 Cameron St,  
P.O. Box 1368, Launceston, Tas. 7250  
Ausdoc DX70151  
Telephone (03) 6324 1166  
Fax (03) 6331 7309  
E-mail: info@camerons-ca.com.au  
Website: www.camerons-ca.com.au



Scottsdale Office:  
22 King Street  
P.O. Box 62, Scottsdale, Tas. 7260  
Telephone (03) 6352 5755

Devonport Office:  
26 Forbes Street  
P.O. Box 166, Devonport, Tas. 7310  
Telephone (03) 6421 4777

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**CHARTERED ACCOUNTANTS**  
**INDEPENDENT AUDIT REPORT**

To the members of CFMEU Mining & Energy Union Tasmanian District Branch.

**Scope**

We have audited the attached "Financial Report", comprising:-

- Balance Sheet (Page 1)
- Profit & Loss Statement (Page 2)

of CFMEU Mining & Energy Union Tasmanian District Branch for the year ended 31 December 2003.

We have audited the financial report of CFMEU Mining & Energy Union Tasmanian District Branch for the year ended 31 December 2003 as set out on pages as above. The management of the governing body are responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of CFMEU Mining & Energy Union Tasmanian District Branch.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedure included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements and Sections 272, 273 and 276(4) of the Workplace Relations Act (1996) so as to present a view which is consistent with our understanding of the CFMEU Mining & Energy Union Tasmanian District Branch financial position, the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

I am competent within the terms of the Workplace Relations Act 1996.

I have examined the books and records of CFMEU Mining & Energy Union Tasmanian District Branch for the year ended 31 December 2003, and report that:-

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**FINANCIAL & BUSINESS ADVISORS**

Also at: King Island • St Helens • Deloraine • Bicheno • Swansea • Flinders Island

(A) In my opinion:-

(i) the Organisation kept, in respect of the financial year, satisfactory accounts records, including;

(a) records of the sources and nature of the income of the Organisation (including income from Members); and

(b) records of the nature and purpose of the expenditure of the Organisation; and

(ii) the attached accounts and statements prepared in accordance with Section 272 and 273 of the Workplace Relations Act 1996, are properly drawn up so as to give a true and fair view of:-

(a) the financial affairs of the Organisation as at the end of the financial years; and

(b) the income and expenditure and any surplus or deficit, of the Organisation for that financial year; and

(iii) a satisfactory system of recording the collection, during the financial year, of income from members and other income has been maintained; and

(iv) the sources and nature of all income received and the nature and purposes of all expenditure made, by the Organisation, during the financial year have been correctly recorded; and

(B) all information and explanations that were required of officers of the Organisation were furnished.



**MICHAEL WILLIAMS**  
Registered Company Auditor

Dated:

**Camerons Chartered Accountants**  
46-54 Cameron Street  
Launceston, Tasmania 7250

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION**  
**MINING AND ENERGY DIVISION**  
**TASMANIAN DISTRICT BRANCH**

Committee of Management Members:

- Chris Hinds - District President
- Chris Hogan - District Secretary
- David Bean - Board of Management
- Andrew Everett - Board of Management
- Mark Street - District Check Inspector



**CONSTRUCTION FORESTRY MINING AND ENERGY UNION**  
**MINING AND ENERGY DIVISION**  
**TASMANIAN DISTRICT BRANCH**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**  
**FOR THE YEAR ENDED 31 DECEMBER 2003**

We, Chris Hogan and Chris Hinds, being two members of the Committee of Management of the Construction Forestry Mining and Energy Union, Mining and Energy Division Tasmanian District Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- (i) in the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Branch as at 31 December 2003;
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2003, in accordance with the rules of the Union;
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the Organisation or other documents (not being documents containing information made available to a member of the Organisation under Section 274(2) of the Workplace Relations Act 1996) or copies of those records or documents or copies of the Rules of the Organisation, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, the Regulations thereto or the Rules of the Organisation; and
- (iv) the accounts have been prepared in accordance with Section 273(2) and comply with Section 279(1) and the requirements of Sections 279(6)/279(7) of the Workplace Relations Act 1996 in relation to the financial accounts in respect of the year ended 31 December 2002 and the Auditor's Report thereon.

  
.....  
CHRIS HOGAN

  
.....  
CHRIS HINDS

Dated at Launceston:

2004

15-08

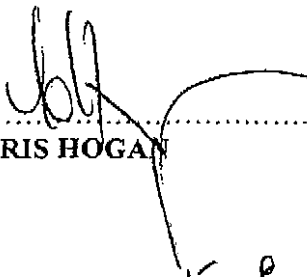
**CONSTRUCTION FORESTRY MINING AND ENERGY UNION**  
**MINING AND ENERGY DIVISION**  
**TASMANIAN DISTRICT BRANCH**

**ACCOUNTING OFFICER'S CERTIFICATE**  
**FOR THE YEAR ENDED 31 DECEMBER 2003**

I, Chris Hogan, being the officer responsible for keeping the accounting records of Construction Forestry Mining and Energy Union, Mining and Energy Division Tasmanian District Branch, certify that as at 31 December 2003 the number of members of the Branch was 106 :

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the fund as at 31 December 2003;
- (ii) this Division of the Union is not a reporting entity.
- (iii) a record has been kept of all moneys paid or collected from members, and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the Rules of the Organisation;
- (iv) before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the Rules of the Union;
- (v) with regard to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the Rules, no payments were made out of any such fund for the purposes other than those for which the fund was operated;
- (vi) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the Organisation, were made to persons holding office in the Union.
- (vii) the register of members of the Branch was maintained in accordance with the Act.

  
.....  
CHRIS HOGAN

Dated at Launceston:

15.8

2004

# Construction, Forestry, Mining &

## Energy Union

Mining & Energy Division



### Tasmanian District Branch

President: Chris Hinds  
54 Elizabeth St  
GEORGE TOWN TAS 7253  
Phone/Fax: 03 63824 011

Secretary: Chris Hogan  
PO Box 72  
GEORGE TOWN TAS 7253  
Phone/Fax: 03 6382 1401

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Att Peter McKerrow  
Australian Industrial Registry

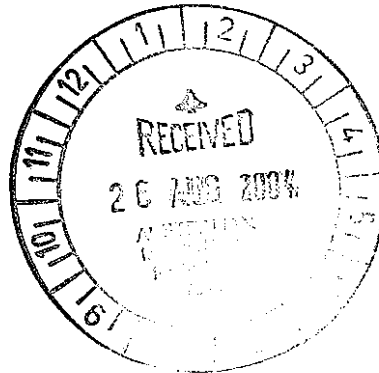
23/08/04

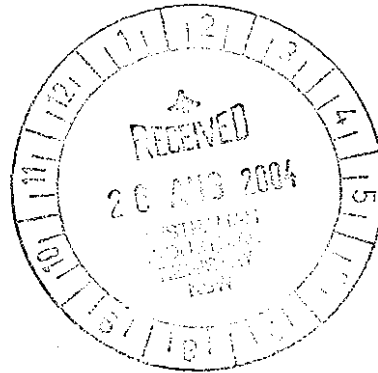
Please find enclosed the Financial Statements for the C.F.M.E.U Mining and Energy Division Tasmanian District for the years 2002 and 2003.

These statements were issued to all Board Members by post 06/08/04 and accepted by all Board Members via phone 14/08/04

The Financial documents were also supplied and communicated to all financial members by way of hard copy to each Lodge 27/07/04.

Yours in Unity  
Chris Hogan  
Secretary





**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION**

**TASMANIAN DISTRICT BRANCH**

**FINANCIAL STATEMENTS AND REPORTS**

**31 DECEMBER 2002**



**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION - TASMANIAN DISTRICT BRANCH**

**INDEPENDENT AUDITORS' REPORT TO MEMBERS**

**Scope**

We have audited the special purpose financial statements of the Construction, Forestry Mining and Energy Union, Mining and Energy Division - Tasmanian District Branch (the Union) for the year ended 31 December 2002, consisting of the statement of assets and liabilities, statement of receipts and payments, and accompanying notes as set out on pages 6 to 8. The Union's Committee of Management is responsible for the financial statements. The committee has determined that the basis of accounting used and described in Note 1 to the financial statements is consistent with the financial reporting requirements of the Workplace Relations Act 1996 and is appropriate to meet the needs of the members. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Union. No opinion is expressed as to whether the accounting policies used and described in Note 1 are appropriate to the needs of the members.

The financial statements have been prepared for distribution to members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Workplace Relations Act 1996. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the members, or for any other purpose than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with the statutory requirements of the Workplace Relations Act 1996 and the basis of accounting described in Note 1 to the financial statements. These policies do not require the application of all accounting standards nor other mandatory professional reporting requirements in Australia.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion,

- (i) satisfactory accounting records detailing the sources and nature of the receipts (including receipts from members) and the nature and purposes of payments were kept by the Union in respect of the year ended 31 December 2002, and we have received all the information and explanations we required for the purposes of our audit; and





- (ii) the accompanying financial statements, prepared under the cash basis of accounting as stated in Note 1, are properly drawn up so as to present fairly the:
- (a) statement of assets and liabilities of the Union as at 31 December 2002; and
  - (b) statement of receipts and payments, and deficit of the Union for the year ended on that date.

KPMG

M H Cooke  
*Partner*

Place: Launceston  
Date: 28 June 2004

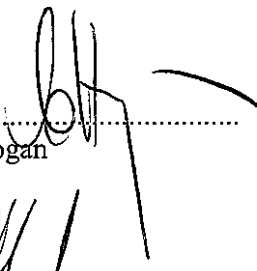
**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION**

**TASMANIAN DISTRICT BRANCH**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We, Chris Hogan and Chris Hinds, being two members of the Committee of Management of the Construction, Forestry Mining and Energy Union, Mining and Energy Division - Tasmanian District Branch, do state on behalf of the Committee and in accordance with a Resolution passed by the Committee, that:

- (i) in the opinion of the Committee of Management, the attached financial statements show a true and fair view of the financial affairs of the Union as at 31 December 2002;
- (ii) in the opinion of the Committee of Management, the Union is not a reporting entity;
- (iii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2002 in accordance with the rules of the organisation; and
- (iv) to the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under Section 274 of the Workplace Relations Act 1996) or copies of those records or documents, or copies of the rules of the organisation, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto, or the rules of the organisation.

  
.....  
C Hogan

  
.....  
C Hinds

George Town, 15 /08/04

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION**

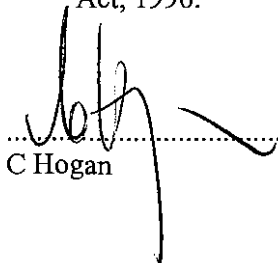
**TASMANIAN DISTRICT BRANCH**

**ACCOUNTING OFFICER'S CERTIFICATE**

I, Chris Hogan, being the Officer responsible for keeping the accounting records of the Construction, Forestry Mining and Energy Union, Mining and Energy Division - Tasmanian District Branch certify that as at 31 December 2002, the number of members of the Union was 120 (2001 - 119).

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Union as at 31 December 2002;
- (ii) the Union is not a reporting entity;
- (iii) a record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the organisation;
- (iv) before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (v) no loans or other financial benefits, other than honorariums, were made to persons holding office in the organisation;
- (vi) the register of members of the Union was maintained in accordance with the Workplace Relations Act, 1996.

  
.....  
C Hogan

George Town. 15/08'04



**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION**

**TASMANIAN DISTRICT BRANCH**

**STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 DECEMBER 2002**

	<b>2002</b>	<b>2001</b>
	<b>\$</b>	<b>\$</b>
<b>Current assets</b>		
Commonwealth Bank - current account	29,145	35,631
Westpac Banking Corporation - term deposit	80,371	78,962
<b>Total current assets</b>	<u>109,516</u>	<u>114,593</u>
<b>Net assets</b>	<u>109,516</u>	<u>114,593</u>
<b>Members' funds</b>	<u>109,516</u>	<u>114,593</u>

The accompanying notes form part of these accounts

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION  
TASMANIAN DISTRICT BRANCH**

**STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2002**

	<b>2002</b>	<b>2001</b>
	\$	\$
<b>Receipts</b>		
Members' contributions	65,151	61,920
Share of proceeds from sale of property	2,000	-
Bank interest	1,494	3,891
	-----	-----
	68,645	65,811
	-----	-----
<b>Payments</b>		
Advertising and promotion	-	157
Audit fee	4,950	49
Bank fees	123	93
Central Council – contribution	45,117	45,748
Donations	650	4,000
Honorariums paid to officers	2,000	2,000
Meetings and travelling	14,333	11,687
Plant and equipment	304	319
Printing and stationery	-	223
Sponsorship and merchandise	930	1,020
Sundry	853	1,403
Telephone and postage	4,462	3,401
	-----	-----
	73,722	70,100
	-----	-----
<b>Net deficit</b>	<b>(5,077)</b>	<b>(4,289)</b>
Add: Members' funds at start of year	114,593	118,882
	-----	-----
<b>Members' funds at end of year</b>	<b>109,516</b>	<b>114,593</b>
	=====	=====

The accompanying notes form part of these accounts

**CONSTRUCTION FORESTRY MINING AND ENERGY UNION  
MINING AND ENERGY DIVISION  
TASMANIAN DISTRICT BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2002**

**NOTE 1      Basis of accounting**

In the opinion of the Committee of Management, the Union is not a reporting entity. The financial statements of the Union have been drawn up as a special purpose financial report for distribution to the members and for the purposes of fulfilling the requirements of the Union.

The financial statements have been prepared in accordance with applicable Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board that have a material effect, with the exception of the disclosure requirements of the following:

AASB 1018	Statement of financial performance
AAS 8	Events occurring after reporting date
AAS 16	Financial reporting by segments
AAS 22	Related party disclosures
AAS 28	Statement of cash flows
AAS 33	Presentation and disclosure of financial instruments
AAS 36	Statement of financial position
AAS 37	Financial report presentation and disclosures

The Union has elected, pursuant to section 272 of the Workplace Relations Act 1996 to prepare its financial statements on a cash basis, since the majority of transactions relative to its affairs are reflected in the cash movements for the reporting period. Any items of a material nature, which are not reflected in the cash movements for the period, are disclosed in these notes to the financial statements.

No liability exists for income tax as "Trade Unions" are exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.

**NOTE 2      Information to be provided to members or registrar**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274, which read as follows:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.



**Australian Government**  
**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990

Mr Chris Hogan  
Secretary  
CFMEU Mining and Energy Division  
Tasmanian District Branch  
PO Box 72  
GEORGE TOWN TAS 7253

Dear Mr Hogan

**Branch Financial Statements for years ending 31 December 2002 (FR2002/828) and 31 December 2003 (FR2003/710)**

I acknowledge receipt of these documents which were lodged in the Registry on 26 August 2004.

I refer to our phone conversation today. I drew your attention to the dates on which the committee of management certificates and accounting officer's certificates for both matters had been signed by yourself and Mr Hinds. Both appeared to have been signed after the date of the respective auditors' reports.

I explained that the Workplace Relations Act specifies the preparation of certain documents within certain time scales. The two certificates are required to be prepared before the auditor makes his or her report.

You indicated that administrative difficulties within the organisation had affected the preparation of documents on this occasion but that you expected that these had now been overcome. I indicated that the organisation's next financial statements would have to be prepared under the requirements of the Registration and Accountability of Organisations ("RAO") Schedule to the Act and that strict time lines would now apply for the preparation, provision to members and lodgement in the Registry of financial documents and reports.

Although different requirements will apply to your next financial return, I draw your attention to the need to carefully observe the requirements of the legislation when preparing your documents and seek your written confirmation of the following matter. In particular:

**Financial year ending 31 December 2002**

- the committee of management certificate for this year omitted to state a matter required to be addressed, namely *whether the organisation complied with s279 of the Act in relation to the financial accounts for the year ended 31 December 2001, and the auditor's report thereon*. Section 279 provides that an organisation "(1) shall provide free of charge to its members (a) a copy of the report of the auditor in relation to the inspection and audit of the accounting records kept by the organisation in relation to the financial year; and (b) a copy of the accounts and statements prepared under section 273 to which the report relates". Could you please confirm that these documents were provided to members as required.

A further omission but on which no further action is sought on this occasion relates to the financial year ending 31 December 2003

- Information to be provided to members or registrar

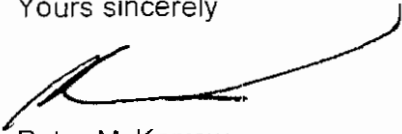
The financial documents for this year omitted the statement required to be included under s274(4) of the Act. The statement was included correctly with the financial documents for the year ending 31 December 2002 - see page 8 Note 2.

Upon written confirmation of the organisation's compliance with s279(1), the documents for 31 December 2002 will be filed.

The documents for 31 December 2003 will be filed.

If you have any queries, please contact me on (02) 8374 6666.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Peter McKerrow', with a long, sweeping underline that extends to the right.

Peter McKerrow  
for Deputy Industrial Registrar

5 October 2004



**Australian Government**  
**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

Mr Chris Hogan  
Secretary  
CFMEU Mining and Energy Division  
Tasmanian District Branch  
PO Box 72  
GEORGE TOWN TAS 7253

Dear Mr Hogan

**Branch Financial Statements for years ending 31 December 2002 (FR2002/828)**

I refer to my letter of 5 October 2004 seeking clarification of why the committee of management certificate omitted to state whether the Branch had complied with s279 of the Act in respect of the financial documents for the year ending 31 December 2001.

I have examined the Branch's financial return for the year ending 31 December 2001 and note that in your letter of 15 May 2003 you confirmed that the documents were provided to the members as required.

Therefore, no further action is sought and the financial statements have now been filed.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Peter McKerrow', with a long horizontal stroke extending to the right.

Peter McKerrow  
Deputy Industrial Registrar

24 March 2005