



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/710-[105N-TDST]

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

Dear Mr Hogan

**Re: Construction, Forestry, Mining and Energy Union-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, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 December, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 31 December, 2003 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 accounting, auditing and reporting obligations 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)

12 January 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

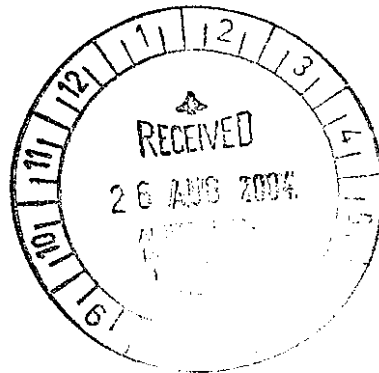
23/08/04

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



Launceston Office:  
6-54 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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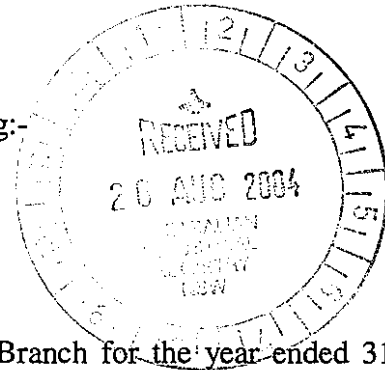
**CHARTERED ACCOUNTANTS**  
**INDEPENDENT AUDIT REPORT**

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:-

..12

(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 |

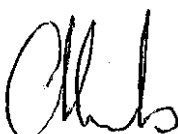
**CONSTRUCTION FORESTRY MINING AND ENERGY UNION**  
**MINING AND ENERGY DIVISION**  
**TASMANIAN DISTRICT BRANCH**

**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

**CFMEU - MINING & ENERGY UNION**

**PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31st December 2003**

	YEAR	2002
	\$	\$
<b>INCOME</b>		
Share of proceeds from sale of property	-	2,000
Members' contributions	59,402	65,151
Division Funding	12,500	-
Bank Interest	4,170	1,494
	<hr/>	<hr/>
<b>TOTAL INCOME</b>	76,072	68,645
<b>EXPENSES</b>		
Audit Fee	-	4,950
Advertising & Promotion	216	-
Affiliation Fees - ALP	316	-
Bank Charges	74	123
Central Council - contribution	45,192	45,117
Computer Costs	410	-
Depreciation	236	-
Donations	-	650
Honorariums paid to officers	1,500	2,000
Meetings and travelling	16,949	14,333
Plant and equipment	-	304
Printing & stationery	404	-
Sponsorship and merchandise	255	930
Sundry	836	853
Telephone and postage	5,025	4,462
Wages shared with CFMEU F&FPD	13,422	-
	<hr/>	<hr/>
<b>TOTAL EXPENSES</b>	84,835	73,722
<b>OPERATING LOSS AND EXTRAORDINARY ITEMS</b>	8,763	5,077
Add: Members' funds at start of year	109,516	114,593
	<hr/>	<hr/>
<b>RETAINED PROFITS</b>	100,753	109,516
	<hr/>	<hr/>
<b>MEMBERS' FUNDS AT YEAR END</b>	100,753	109,516
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## CFMEU - MINING &amp; ENERGY UNION

## BALANCE SHEET AS AT 31st December 2003

	YEAR	2002
	\$	\$
<b>CURRENT ASSETS</b>		
<b>Cash</b>		
Commonwealth Bank		
- Current Account	14,921	29,145
Westpac Banking Corporation		
- Term Deposit	84,470	80,371
<b>TOTAL CURRENT ASSETS</b>	<u>99,391</u>	<u>109,516</u>
<b>NON-CURRENT ASSETS</b>		
<b>Property, Plant and Equipment</b>		
Plant & Equipment - at Cost	1,598	-
Less Prov'n for Depreciation	236	-
<b>TOTAL NON-CURRENT ASSETS</b>	<u>1,362</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>100,753</u>	<u>109,516</u>
<b>NET ASSETS</b>	<u>100,753</u>	<u>109,516</u>
<b>MEMBERS' FUNDS</b>		
Members' Funds at Year End	<u>100,753</u>	<u>109,516</u>

The accompanying notes form part of these financial statements

**PENNA, Belinda**

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**From:** PENNA, Belinda  
**Sent:** Monday, 6 September 2004 2:06 PM  
**To:** 'info@camerons-ca.com.au'  
**Subject:** CFMEU Tasmanian District Branch Audit Report Year Ending 31 December 2003

Attn: Mr Michael Williams

This organisation has lodged copies of its financial statements in the Registry together with a copy of the Auditor's report. The report is signed by yourself, but is undated.

I would be grateful if you could confirm the date on which your report was made to the organisation.

If you have any queries please contact me on 02 8374 6618 or by email at [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au).

*Belinda Penna  
Registry Officer  
Australian Industrial Registry  
02 8374 6666*

**PENNA, Belinda**

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**From:** Michael.Williams@camerons-ca.com.au  
**Sent:** Monday, 6 September 2004 4:45 PM  
**To:** belinda.penna@air.gov.au  
**Subject:** CFMEU Tasmanian District Branch

Belinda,

The audit report was dated March 3, 2004.

I trust that this satisfies your query. Should you require anything further please contact me.

Michael Williams  
Principal  
Camerons Chartered Accountants

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Email: michael.williams@camerons-ca.com.au  
PH: (03) 63241166  
Mobile: 0419 501 578

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**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

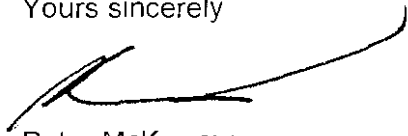
The financial documents for this year omitted the statement required to be included under s274(4) of the Act. The statement was included correctly with the financial documents for the year ending 31 December 2002 - see page 8 Note 2.

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