



Australian Government
Australian Industrial Registry

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

Ref: FR2004/706-[105N-TDST]

Mr Chris Hogan
District Branch Secretary
CFMEU Mining & Energy Division
Tasmanian District Branch
c/- 237 Wellington Street
LAUNCESTON TAS 7250

Dear Mr Hogan

Financial Return - year ending 31 December, 2004

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

New legislation

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

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all the organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'¹). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

The key differences under the new legislation affecting financial returns are:

- a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)
- a greater emphasis given to Australian Accounting Standards
- the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)
- extensions of time are limited to one month
- restructured penalty provisions involving more extensive use of Civil Penalties
- the introduction of the Industrial Registrar's Reporting Guidelines
- organisations and their branches to report according to their financial structures, known as 'reporting units'.

We recommend you discuss the new requirements with your accountant or auditor.

¹ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as “*reporting units*”. Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

Industrial Registrar’s Guidelines

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

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

Timeline Planner and Checklist

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

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

Three Reports

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

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

Financial Statements containing:

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

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C)

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

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

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

First Meeting (Committee of Management)

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

The Auditor

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

Informing Your Members

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

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

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

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

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

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

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

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

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

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

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

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote: **FR2004/706**.

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

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

Complying with time limits

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

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

Extensions of Time

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

Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at peter.mckerrow@air.gov.au or belinda.penna@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

Information on AIRC Website

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

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

Yours sincerely



for Deputy Industrial Registrar
19 January 2005

Attachment B

Documents Checklist

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

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

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

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

Committee Of Management Statement

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

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

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

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

Title of Office held:

Signature:

Date:

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

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

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B Workplace Relations Act 1996

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

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

Signature

Date:

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

(a) the secretary; or

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

²Only applicable where a concise report is provided to members

³Insert whichever is applicable

PENNA, Belinda

From: chrishinds@iprimus.com.au
Sent: Friday, 17 June 2005 10:17 AM
To: belinda.penna@air.gov.au
Subject: Financial Return

CFMEU Mining & Energy Division
Tasmanian District
PO Box 72
George Town Tas
7253

Dear Belinda

I am notifying you that due to our audit being delayed at the accountants we will be unable to meet the time line requested by the Australian Industrial Registry.

Our Board Of Management will be meeting on the 23 June 2005. The Financial Report will be presented to the members on the 24 June 2005. Hopefully we will be in a position to lodge our Report on or about the 20 July 2005.

If you have any queries please do not hesitate in contacting me.

Regards

Chris Hinds
District President

McKERROW, Peter

From: McKERROW, Peter
Sent: Wednesday, 22 June 2005 5:22 PM
To: 'chrishinds@primus.com.au'
Cc: PENNA, Belinda
Subject: Financial Report (FR2004/706)

Dear Mr Hinds

I refer to your email of 17 June 2005 advising of a delay in the audit of the District Branch's financial documents. Thank you for keeping us up to date with the progress of this matter.

As noted in the Registry's letter of 19 January 2005, in certain circumstances a Registrar may grant an extension of time to a reporting unit to complete its financial reporting requirements.

I have set out below what power a Registrar has to extend time limits for reporting under sections 265 and 266 of the RAO Schedule.

This will depend on which of the following two reporting options a reporting unit chooses:

s265(5)(a) - presenting full report to members' meeting(s)

The reporting unit provides the full report (or a concise report) to members and after no less than 21 days, presents the full report to a general meeting of members. If you choose this option, the general meeting must be held within 6 months of the end of a financial year.

Power to extend time

Under s265(5), a reporting unit may apply to a Registrar to extend the period during which the general meeting must be held by no more than one month, namely from 6 months to no more than 7 months from the end of a financial year.

Effect of Extending Time by one month

The general meeting must be held with 7 months of the end of the financial year; the full or concise report must still be provided to members at least 21 days before the general meeting.

s265(5)(b) - presenting full report to committee of management meeting

The reporting unit provides the full report (or a concise report) to members and presents the full report to a meeting of its committee of management. If you choose this option, you must provide the report to members within 5 months of the end of the financial year. The committee of management meeting must be held within six months of the end of the financial year - see s265(1) and (3). This option is only available if the rules of your reporting unit provide for the matters specified in s266(3).

Power to extend time

Under s265(5), a reporting unit may apply to a Registrar to extend the period to provide the full or concise report to members by no more than one month, namely from 5 months to no more than 6 months from the end of the financial year.

Effect of Extending Time by one month

The full or concise report must be provided within 6 months of the end of the financial year and the committee of management meeting must be held within 7 months of the end of the financial year.

Making an application under s265(5)

If your reporting unit considers it is eligible and wishes to apply for an extension of time, its application should state clearly:

- whether it intends to present the full report to members' meeting or a committee of management meeting; and
- the period of extension it seeks; and
- provide reasons.

The application should be signed by an officer of the reporting unit.

If you have any queries, please contact me at this email address.

Yours faithfully

Peter McKerrow
Asst. Manager
NSW Registry

Launceston Office:
6-54 Cameron Street
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

ACCOUNTANTS & ADVISORS

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
CFMEU MINING & ENERGY DIVISION
TASMANIAN DISTRICT BRANCH

Scope

We have audited the financial report of the CFMEU mining & energy division (Tasmanian district branch) for the year ended 31 December 2004 being the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements. The committee is 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.

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 procedures include 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, reporting requirements under the Workplace Relations Act 1996 and other mandatory professional reporting requirements so as to present a view that is consistent with our understanding of the union's financial position and performance as represented by the results of its operations and its cash flows.

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

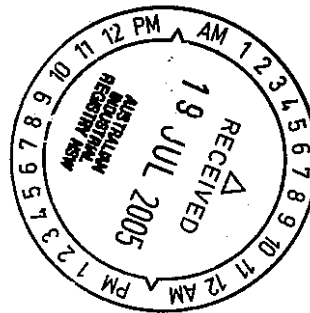
Audit Opinion

In our opinion, the financial report presents fairly in accordance with applicable accounting standards, reporting requirements under the Workplace Relations Act 1996 and other mandatory professional reporting requirements the financial position of the CFMEU mining & energy division (Tasmanian district branch) as at 31 December 2004, and the results of its operations and cash flows for the year then ended.

MICHAEL WILLIAMS

CAMERONS
Chartered Accountants
46 Cameron Street
Launceston Tasmania

Date



FINANCIAL & BUSINESS ADVISORS

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

**CFMEU - MINING & ENERGY UNION
TASMANIAN BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2004**

	NOTES	2004 \$	2003 \$
Revenues from ordinary activities	1	93,300	76,072
Affiliation Fees - ALP		-344	-316
Central Council - Contribution		-33,946	-45,192
Depreciation and amortisation expenses		-967	-236
Other expenses from ordinary activities		-51,159	-39,091
Profit from Ordinary activities before income tax expense	2	6,884	-8,763
Income tax expense relating to ordinary activities			-
Profit or loss from ordinary activities after income tax expense		6,884	-8,763
Profit or loss from abnormal items after income tax expense			-
Profit or loss from extraordinary items after income tax expense			-
Total Changes in equity of the union		6,884	-8,763

**CFMEU - MINING & ENERGY UNION
TASMANIAN BRANCH**

**STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2004**

	NOTES	2004 \$	2003 \$
CURRENT ASSETS			
Cash	3	105,421	99,391
TOTAL CURRENT ASSETS		105,421	99,391
NON-CURRENT ASSETS			
Property, Plant & Equipment	4	2,215	1,362
TOTAL NON-CURRENT ASSETS		2,215	1,362
TOTAL ASSETS		107,636	100,753
EQUITY			
Members' Funds	5	107,636	100,753
TOTAL EQUITY		107,636	100,753

**CFMEU - MINING & ENERGY UNION
TASMANIAN BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2004**

	NOTES	2004 \$	2003 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		76,902	59,402
Payments to suppliers and employees		(85,448)	(84,599)
Interest received		3,896	4,170
Other		12,500	12,500
Net cash provided from operating activities	6(a)	7,850	(8,527)
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed asset purchases		(1,820)	(1,598)
Proceeds from sale of fixed assets		-	-
Net cash flow from investing activities		(1,820)	(1,598)
Net increase / (decrease) in cash held		6,030	(10,125)
Cash at the beginning of the financial year		99,391	109,516
Cash at the end of the financial year	6(b)	105,421	99,391

**CFMEU - MINING & ENERGY UNION
TASMANIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

	2004 \$	2003 \$
Note 1 - Revenue		
Operating activities		
Members' Contributions	76,903	59,402
Non-operating activities		
Division funding	12,500	12,500
Bank Interest	3,897	4,170
	16,397	16,670
Total Revenue	93,500	76,072

Note 2 - Profit from Ordinary Activities

Profit from ordinary activities before income tax expense
has been determined after :

(a) Expenses

Remuneration of Auditor	677	-
Meeting and travelling expenses	14,940	16,949

**CFMEU - MINING & ENERGY UNION
TASMANIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

CONTINUED:

Note 3 - Cash Assets

	2004 \$	2003 \$
CBA Cheque Account	17,140	14,921
Westpac Bank Corporation - Term Deposit	88,282	84,470
	<u>105,422</u>	<u>99,391</u>

Note 4 - Property, Plant and Equipment

	2004 \$	2003 \$
Plant and Equipment at cost	3,418	1,598
Accumulated Depreciation	1,203	-236
	<u>2,215</u>	<u>1,362</u>

(a) Movements in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial

	Office Equipment
Balance at beginning of year	1,362
Additions	1,820
Disposals	-
Loss on sale	-
Depreciation Expense	<u>-967</u>
Carrying Amount at end of year	<u>2,215</u>

**CFMEU - MINING & ENERGY UNION
TASMANIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

CONTINUED:

	2004 \$	2003 \$
Note 5 - Members' Funds		
Members' Funds at beginning of the financial year	100,753	109,516
Net Fund attributable to the association	(6,884)	-8,763
Members' Funds at end of the financial year	<u>107,636</u>	<u>100,753</u>

**CFMEU - MINING & ENERGY UNION
TASMANIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2004**

CONTINUED:

Note 6 - Cash Flow Information.

	2004 \$	2003 \$
(a) Reconciliation of Net Cash provided by Operating Activities to Profit from Ordinary Activities after Income Tax		
Profit or loss from ordinary activities after income tax expense	6,884	-8,763
Non-cash flows in profit from ordinary activities		
Depreciation	967	236
Net cash provided by operating activities	<u>7,850</u>	<u>-8,527</u>
(b) Reconciliation of Cash		
Commonwealth Bank - current account	17,140	14,921
Westpac - Term deposit	88,282	84,470
	<u>105,421</u>	<u>99,391</u>

Committee of Management Statement

On 23 June 2005 the Committee of Management of CFMEU Mining & Energy Division Tasmanian District Branch passed the following resolution in relation to the general purpose financial report of the reporting unit for the financial year ended 31st December 2004:


The Committee of Management declares in relation to the general purpose financial report 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 CFMEU M&E Tas District Branch for the financial year ending 31st December 2004;
- (d) there are reasonable grounds to believe that the CFMEU M&E Tas District Branch will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the general purpose financial report relates and since the end of that year:
 - i. meetings of the committee of management were held in accordance with the rules of the organisation including the rules of the branch concerned; and
 - ii. the financial affairs of the CFMEU M&E Tas District Branch 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 CFMEU M&E Tas District Branch have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - iv. where the organisation consists of 2 or more reporting units, the financial records of the CFMEU M&E Tas District Branch 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 by a member of the CFMEU M&E Tas District Branch or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - vi. no orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of Management: Christopher Hinds

Title of Office held: President

Signature:



Date:

23-6-05

CFMEU MINING & ENERGY DIVISION
TASMANIAN DISTRICT BRANCH

OPERATING REPORT

FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2004

This Operating Report covers the activities of the Union, for the financial year ended 31st December 2004, the results of those activities and any significant changes in the nature of those activities during the year.

1. Principal Activities of the Union

The principal activities of the Union during the past year fell into the following categories:

- Implementation of the decisions of the Committee of Management.
- Implementation of the union's organising agenda, including direct assistance and strategic advice on particular industry or site organising, projects, the training and development of an official and assistance to branches on planning and resourcing campaigns.
- Industrial support including representation of individual member grievances, advice on legal and legislative matters, pursuing relevant changes to the conditions of eligibility rules of the union, and responding to other unions' rules applications where they impact on membership of the CFMEU.
- The administration of awards and making applications to vary awards on behalf of branches.
- Management of information technology and strategic membership system designs to support the branch.

Where appropriate, the Union has assisted in the implementation of relevant decisions via the variation of awards.

The Union has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to CFMEU members.

2. The Union's Financial Affairs

The financial affairs of the Union remain consistent with the previous financial year and membership has remained at a similar level as the previous financial year.

3. Right of Members to Resign

All Members of the Union have the right to resign from the Union in accordance with Rule 11 of the National Rules of the Union, (and Section 174 of the Workplace Relations Act); by providing written notice addressed and delivered to the Secretary of the relevant Branch, including via email.

5. Membership

The number of financial members as at the 31st December 2004 was 135.

CFMEU MINING & ENERGY DIVISION
TASMANIAN DISTRICT BRANCH

FOR THE YEAR ENDED 31 DECEMBER 2004

ADDITIONAL INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996 and the Registration and Accountability of Organisations Schedule of the Act drawn up in accordance with Reg 161 (s265), the attention of members is drawn to the following information:

1. The CFMEU M&E Tas District Division must provide on the application of a member or a Registrar at the request of a member specified prescribed information in relation to the CFMEU M&E Tas District Branch. The information is to be made available to the applicant within the period specified in the application which must not be less than 14 days after the application is given to the CFMEU M&E Tas District Branch (s272(1), (2), (3) and (4)).
2. The application to the CFMEU M&E Tas District Branch of an organisation must be made in writing addressed to the secretary or any other executive officer of the organisation and delivered by hand at, or sent by prepaid post to, the office of the organisation.
3. The information that may be sought under section 272 is prescribed in Regulation 166 and relates only to the last financial year in respect of which an auditor's report was made.

McKERROW, Peter

From: McKERROW, Peter
Sent: Wednesday, 27 July 2005 8:57 AM
To: 'info@camerons-ca.com.au'
Subject: CFMEU Mining and Energy Division (Tas. District Branch) Audit Report y/e 31 Dec 2004

Attn: Mr M Williams, Launceston Office

Dear Mr Williams

The Branch has lodged copies of its financial report and the audit report in the Industrial Registry. The copy of the audit report is undated. Would you be able to confirm the date on which the report was signed.

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

Regards

Peter McKerrow
Asst. Manager
Australian Industrial Registry
Sydney

MCKERROW, Peter

From: Michael.Williams@camerons-ca.com.au
Sent: Wednesday, 27 July 2005 10:37 AM
To: peter.mckerrow@air.gov.au
Subject: CFMEU Mining & Energy Division Audit 31 December 2004

Peter,

My apologies for not forwarding a dated audit report. The date as per our file copy is June 14 2005. Please feel free to date it as at June 14.

Regards

Michael Williams
Principal
Camerons Accountants & Advisers

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

This message is for the named persons use only. It may contain confidential, proprietary or legally privileged information. No confidentiality of privilege is waived or lost by any mistransmission. If you receive this message in error please immediately destroy it and all copies of it from your system, destroy any hard copies of it and notify the sender. You must not, directly or indirectly, use, disclose, distribute, print or copy any part of this message if you are not the intended recipient. Camerons Accountants& Advisors reserve the right to monitor all e-mail communications through its networks.

27/07/2005



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 Hinds
President
CFMEU Mining & Energy Division
Tasmanian District Branch
c/- 237 Wellington St
LAUNCESTON TAS 7250

Financial Return for year ending 31 December 2004 (FR2004/706)

The documents lodged in the Registry on 19 July 2005 have been filed.

Please note the following when preparing next year's report.

Notice under s272(5) of the RAO Schedule

The notice included in the Branch's documents was not in the correct form. Although I appreciate the Branch was attempting to make the text of the notice more relevant to members, the legislation requires that subsections 272(1), (2) and (3) be set out word for word.

Yours sincerely,

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

Peter McKerrow
For Deputy Industrial Registrar

27 July 2005