



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
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Ref: FR2005/592

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

Dear Mr Hogan

Financial Return - year ending 31 December, 2005

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*.

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.

In May 2003 the Industrial Registrar wrote to all 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: **FR2005/592**.

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

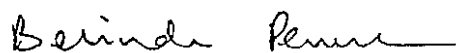
We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at belinda.penna@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

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
27 January 2006

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



Cameron's
ACCOUNTANTS & ADVISORS

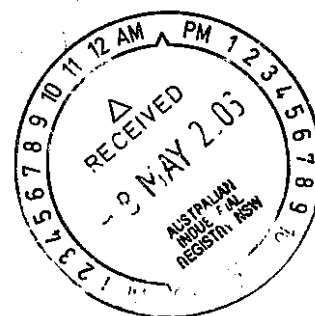
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Launceston Office:
46-54 Cameron Street
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Phone: 03 6324 1166
Fax: 03 6331 7309

Scottsdale Office:
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Scottsdale TAS 7260
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Fax: 03 6331 7309

Devonport Office:
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PO Box 166
Devonport TAS 7310
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Fax: 03 6424 5498

CFMEU – MINING & ENERGY UNION TASMANIAN BRANCH



ANNUAL REPORT

FOR THE YEAR ENDED
31 DECEMBER 2005

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2005**

	NOTES	2005 \$	2004 \$
Revenues from ordinary activities	1	141,330	93,300
Affiliation Fees - ALP		(583)	(344)
Central Council - Contribution		(38,433)	(33,946)
Depreciation and amortisation expenses		(5,476)	(967)
Other expenses from ordinary activities		<u>(59,689)</u>	<u>(51,159)</u>
Profit from Ordinary activities before income tax expense	2	37,149	6,884
Income tax expense relating to ordinary activities	1	<u>-</u>	<u>-</u>
Profit or loss from ordinary activities after income tax expense		37,149	6,884
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		<u><u>37,149</u></u>	<u><u>6,884</u></u>

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

**STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2005**

	NOTES	2005 \$	2004 \$
CURRENT ASSETS			
Cash	5	117,814	105,421
TOTAL CURRENT ASSETS		117,814	105,421
NON-CURRENT ASSETS			
Property, Plant & Equipment	6	26,971	2,215
TOTAL NON-CURRENT ASSETS		26,971	2,215
TOTAL ASSETS		144,785	107,636
NET ASSETS		144,785	107,636
EQUITY			
Retained Profits	7	144,785	107,636
TOTAL EQUITY		144,785	107,636

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2005**

	NOTES	2005	2004
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		95,221	76,902
Payments to suppliers and employees		(98,705)	(85,448)
Interest received		3,609	3,896
Other		42,500	12,500
Net cash provided from operating activities	8(a)	42,625	7,850
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed asset purchases		(30,232)	(1,820)
Proceeds from sale of fixed assets		-	-
Net cash flow from investing activities		(30,232)	(1,820)
Net increase / (decrease) in cash held		12,393	6,030
Cash at the beginning of the financial year		105,421	99,391
Cash at the end of the financial year	8(b)	117,814	105,421

**CFMEU – MINING & ENERGY UNION
TASMANIA BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2005**

Note 1 - Statement of Significant Accounting Policies

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards and guidelines set out in the Schedule 1B of the Workplace Relations Act 1996.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the union in preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Income Tax

No provision for income tax is necessary as 'Trade Unions' are exempt from income tax under section 50-15 of the Income Tax Assessment Act (1997).

(b) Property, Plant and Equipment

Each class of property, plant and equipment are carried at cost or fair values, where applicable, any accumulated depreciation.

Plant and Equipment

Plant and Equipment is measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by the union to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

**CFMEU – MINING & ENERGY UNION
TASMANIA BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2005**

Note 1 - Statement of Significant Accounting Policies (cont'd)

Depreciation

The depreciable amount of all fixed assets are depreciated on both a straight line and diminishing value basis, decided in accordance with the expected usage cycle of the asset. All assets are depreciated over the useful lives of the assets to the union commencing from the time the assets is held ready for use. Depreciation rates vary depending the expected life cycle of the asset.

(d) Cash

For the purpose of the Statement of Cash Flows, cash includes cash on hand, at banks and on deposit.

(f) Revenue

Revenue from member subscriptions is recognised on the receipt of cash from the member.

Interest revenue is recognised upon being credited to the benefit of the union.

CFMEU – MINING & ENERGY UNION
TASMANIA BRANCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2005

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 Sections 272(1), 272(2), 272(3) and 272(4) which read as follows:-

Section 272(1) - A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation to be made available to the person making the application.

Section 272(2) - The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the organisation.

Section 272(3) - An organisation must comply with an application made under subsection (1).

Section 272(4) - A Registrar may only make an application under subsection (1) at the request of a member of the reporting unit concerned, and the Registrar must provide to a member information received because of an application made at the request of the member.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2005**

CONTINUED:

	2005	2004
	\$	\$
Note 3 - Revenue		
Operating activities		
Members' Contributions	95,221	76,903
Non-operating activities		
Division funding	42,500	12,500
Bank Interest	3,609	3,897
	46,109	16,397
Total Revenue	141,330	93,300

Note 4 - Profit from Ordinary Activities

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

(a) Expenses

Remuneration of Auditor		677
- 2004 year	990	
- 2001 year	2,750	
Meeting and travelling expenses	12,402	14,940

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2005**

CONTINUED:

	2005	2004
	\$	\$
Note 5 - Cash Assets		
CBA Cheque Account	50,932	17,140
Westpac Bank Corporation - Term Deposit	66,882	88,282
	117,814	105,421
	117,814	105,421

Note 6 - Property, Plant and Equipment

Plant and equipment at cost	3,767	3,418
Accumulated Depreciation	(2,225)	(1,203)
	1,542	2,215
Motor vehicles at cost	29,883	-
Accumulated Depreciation	(4,454)	-
	25,429	-
	26,971	2,215

(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	Motor Vehicles	TOTAL
Balance at beginning of year	2,215	-	2,215
Additions	349	29,883	30,232
Disposals	-	-	-
Loss on sale	-	-	-
Depreciation Expense	(1,022)	(4,454)	(5,476)
	1,542	25,429	26,971
Carrying Amount at end of year	1,542	25,429	26,971

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2005**

CONTINUED:

	2005	2004
	\$	\$
Note 7 - Retained Profits		
Members' Funds at beginning of the financial year	107,636	100,753
Net Fund attributable to the association	37,149	6,884
	144,785	107,636
	144,785	107,636
 Note 8 - Cash Flow Information		
(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	37,149	6,884
Non-cash flows in profit from ordinary activities		
Depreciation	5,476	967
	42,625	7,851
	42,625	7,851
 (b) Reconciliation of Cash		
Commonwealth Bank - current account	50,932	17,140
Westpac - Term deposit	66,882	88,282
	117,814	105,421
	117,814	105,421

**CFMEU MINING & ENERGY UNION
TASMANIA DISTRICT BRANCH**

COMMITTEE OF MANAGEMENT STATEMENT

On 5 April 2006 the Committee of Management of the CFMEU Mining & Energy Union Tasmanian District Branch passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit of the financial year ended 31 December 2005.

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

- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with 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 Mining & Energy Union Tasmanian District Branch for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the CFMEU Mining & Energy Union Tasmanian 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 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 rules of the branch; and
 - (ii) the financial affairs of the CFMEU Mining & Energy Union Tasmanian District Branch have been managed in accordance with the rules of the organisation; and
 - (iii) the financial records of CFMEU Mining & Energy Union Tasmanian District Branch have been kept and maintained in accordance with the RAO Schedule and RAO Regulations; and
 - (iv) it has not been practical for the Committee to ascertain whether the financial records of the CFMEU Mining & Energy Union Tasmanian District Branch have been kept in a consistent manner to each of the other reporting units of the CFMEU; and
 - (v) The information sought in any request by a member of the CFMEU Mining & Energy Union Tasmanian 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 reporting period.

For the Committee of Management: Christopher Hinds

Title of Office held: Branch President

Signature:



Date: 5 April 2006

**CFMEU MINING & ENERGY UNION
TASMANIA DISTRICT BRANCH**

**OPERATING REPORT
YEAR ENDED 30 JUNE 2005**

This operating report covers the activities of the Union for the financial year ended 31 December 2005, the results of those activities and any significant changes in those activities in the nature of those activities during the year.

Principal Activities During the Financial Year

The principle activities of the Union during the past year were as follows:

- Implementing of the decisions of the Committee of Management
- Implementing 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 the 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 designsto support the branch.

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

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

Significant Changes in the Union's Financial Affairs During the Year

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

The net assets of the Union increased by \$37,149 during the financial year.

Member Resignation

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 Schedule 1B of the Workplace Relations Act 1996), by providing written notice addressed and delivered to the Secretary of the relevant branch (including electronic mail).

Number of Members

The number of persons that were members of the union at 31 December 2005 was 152

Number of Employees

As at 31 December 2005, the Union did not directly employ any employees, however funding was provided for a part time employee to work on behalf of the Divisional Branch throughout the year

Divisional Branch Committee of Management members

Christopher Hinds	President	1 January 2005 to 31 December 2006
Christopher Hogan	Secretary	1 January 2005 to 31 December 2006
David Bean	Vice President	1 January 2005 to 31 December 2006
Andrew Everett	Board Member	1 January 2005 to 31 December 2006
Mark Street	Check inspector	1 January 2005 to 31 December 2006

Signed by Designated Officer: Christopher Hinds

Title of Office held: Branch President

Signature:



Date:

31-3-06



Cameron's
ACCOUNTANTS & ADVISORS

info@camerons-ca.com.au
www.camerons-ca.com.au

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
CFMEU – MINING & ENERGY UNION
TASMANIA BRANCH**

Launceston Office:
46-54 Cameron Street
PO Box 1368
Launceston TAS 7250
Phone: 03 6324 1166
Fax: 03 6331 7309

Scottsdale Office:
22 King Street
PO Box 62
Scottsdale TAS 7260
Phone: 03 6352 5755
Fax: 03 6331 7309

Devonport Office:
26 Forbes Street
PO Box 166
Devonport TAS 7310
Phone: 03 6421 4777
Fax: 03 6424 5498

Scope

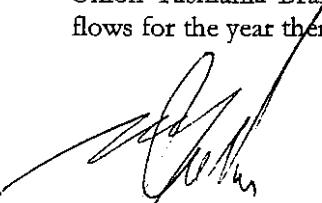
We have audited the financial report of the CFMEU – Mining & Energy Union Tasmania Branch for the year ended 31 December 2005 being the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements. The committee is responsible for 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 Union Tasmania Branch as at 31 December 2005, and the results of its operations and cash flows for the year then ended.


MICHAEL WILLIAMS
Chartered Accountant
Registered Auditor

CAMERONS
Accountants & Advisors
46 Cameron Street
Launceston Tasmania

Dated: 27/4/06



Camerons
ACCOUNTANTS & ADVISORS

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CFMEU – MINING & ENERGY UNION TASMANIAN BRANCH

CONCISE REPORT

**FOR THE YEAR ENDED
31 DECEMBER 2005**

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2005**

	2005	2004
	\$	\$
Revenues from ordinary activities	141,330	93,300
Affiliation Fees - ALP	(583)	(344)
Central Council - Contribution	(38,433)	(33,946)
Depreciation and amortisation expenses	(5,476)	(967)
Other expenses from ordinary activities	(59,689)	(51,159)
Profit from Ordinary activities before income tax expense	37,149	6,884
Income tax expense relating to ordinary activities	-	-
Profit or loss from ordinary activities after income tax expense	37,149	6,884
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	37,149	6,884

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

**STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2005**

	2005	2004
	\$	\$
CURRENT ASSETS		
Cash	117,814	105,421
TOTAL CURRENT ASSETS	<u>117,814</u>	<u>105,421</u>
NON-CURRENT ASSETS		
Property, Plant & Equipment	26,971	2,215
TOTAL NON-CURRENT ASSETS	<u>26,971</u>	<u>2,215</u>
TOTAL ASSETS	<u>144,785</u>	<u>107,636</u>
NET ASSETS	<u>144,785</u>	<u>107,636</u>
EQUITY		
Retained Profits	144,785	107,636
TOTAL EQUITY	<u>144,785</u>	<u>107,636</u>

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2005**

	2005	2004
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	95,221	76,902
Payments to suppliers and employees	(98,705)	(85,448)
Interest received	3,609	3,896
Other	42,500	12,500
Net cash provided from operating activities	42,625	7,850
 CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed asset purchases	(30,232)	(1,820)
Proceeds from sale of fixed assets	-	-
Net cash flow from investing activities	(30,232)	(1,820)
 Net increase / (decrease) in cash held	 12,393	 6,030
Cash at the beginning of the financial year	105,421	99,391
Cash at the end of the financial year	117,814	105,421

**CFMEU MINING & ENERGY UNION
TASMANIA DISTRICT BRANCH**

COMMITTEE OF MANAGEMENT STATEMENT

On 5 April 2006 the Committee of Management of the CFMEU Mining & Energy Union Tasmanian District Branch passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit of the financial year ended 31 December 2005.

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

- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with 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 Mining & Energy Union Tasmanian District Branch for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the CFMEU Mining & Energy Union Tasmanian 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 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 rules of the branch; and
 - (ii) the financial affairs of the CFMEU Mining & Energy Union Tasmanian District Branch have been managed in accordance with the rules of the organisation; and
 - (iii) the financial records of CFMEU Mining & Energy Union Tasmanian District Branch have been kept and maintained in accordance with the RAO Schedule and RAO Regulations; and
 - (iv) it has not been practical for the Committee to ascertain whether the financial records of the CFMEU Mining & Energy Union Tasmanian District Branch have been kept in a consistent manner to each of the other reporting units of the CFMEU; and
 - (v) The information sought in any request by a member of the CFMEU Mining & Energy Union Tasmanian 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 reporting period.

For the Committee of Management: Christopher Hinds

Title of Office held: Branch President

Signature:


Date: 5 Apr: 1 2006

**CFMEU MINING & ENERGY UNION
TASMANIA DISTRICT BRANCH**

**OPERATING REPORT
YEAR ENDED 30 JUNE 2005**

This operating report covers the activities of the Union for the financial year ended 31 December 2005, the results of those activities and any significant changes in those activities in the nature of those activities during the year.

Principal Activities During the Financial Year

The principle activities of the Union during the past year were as follows:

- Implementing of the decisions of the Committee of Management
- Implementing 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 the 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 designsto support the branch.

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

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

Significant Changes in the Union's Financial Affairs During the Year

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

The net assets of the Union increased by \$37,149 during the financial year.

Member Resignation

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 Schedule 1B of the Workplace Relations Act 1996), by providing written notice addressed and delivered to the Secretary of the relevant branch (including electronic mail).

Number of Members

The number of persons that were members of the union at 31 December 2005 was 152

Number of Employees

As at 31 December 2005, the Union did not directly employ any employees, however funding was provided for a part time employee to work on behalf of the Divisional Branch throughout the year

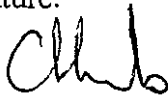
Divisional Branch Committee of Management members

Christopher Hinds	President	1 January 2005 to 31 December 2006
Christopher Hogan	Secretary	1 January 2005 to 31 December 2006
David Bean	Vice President	1 January 2005 to 31 December 2006
Andrew Everett	Board Member	1 January 2005 to 31 December 2006
Mark Street	Check inspector	1 January 2005 to 31 December 2006

Signed by Designated Officer: Christopher Hinds

Title of Office held: Branch President

Signature:



Date:

31-3-06



Cameron's
ACCOUNTANTS & ADVISORS

**CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2005**

info@camerons-ca.com.au
www.camerons-ca.com.au

The financial accounts of the union have been audited in accordance with the provisions of the Workplace Relations Act 1996 and that in our opinion they have been prepared in accordance with applicable Australian Accounting Standards. The following concise financial report has been derived from the full financial report and is provided for members in accordance with Section 265 of the Act. A copy of the full financial report will be supplied free of charge to members who request same.

Launceston Office:
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PO Box 1368
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Phone: 03 6421 4777
Fax: 03 6424 5498

**WORKPLACE RELATIONS ACT 1996
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 sections 272(1), 272(2) and 272(3) which reads as follows:

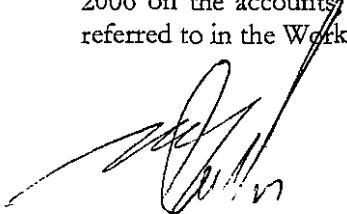
Section 272(1) - A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation to be made available to the person making the application.

Section 272(2) - The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the organisation.

Section 272(3) - An organisation must comply with an application made under subsection (1).

AUDITOR'S CERTIFICATE

We report that the attached concise financial report is a fair and accurate reflection of the Summary of the Report, Accounts and Statements of the CFMEU – Mining & Energy union Tasmania Branch, for the year ended 31 December 2005. Our Auditor's Report dated 30 March 2006 on the accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.


MICHAEL WILLIAMS
Chartered Accountant
Registered Auditor
CAMERONS
Chartered Accountants
46 Cameron Street
Launceston Tasmania

Dated: 27/4/06



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

Dear Mr Hinds

Re: Lodgement of Financial Statements and Accounts for the CFMEU Mining & Energy Division, Tasmanian District Branch for the year ending 31 December 2005 (FR2005/592)

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry on 9 May 2006. I draw your attention however to the following.

Certificate by Prescribed Designated Officer

There was no certificate by a "prescribed designated officer" (previously called a "Secretary's Certificate") in accordance with s268 of the RAO Schedule included. Such a certificate is required before the documents can be filed.

This certificate provides information about (1) the supply of the financial documents to the members, as required by s265 of the RAO Schedule, (2) the subsequent presentation of the documents to general meeting(s) as contemplated by s266(2) of the RAO Schedule, after the required 21 day interval of time, and should confirm that the documents lodged are copies of those that were supplied to the members and presented to the general meeting(s).

I attach an example of the format for this certificate for your convenience in preparing one for lodgement.

In addition, the following technical issues should be addressed when preparing any future financial returns:

Committee of Management Statement

The comment in the Committee of Management Statement that "*it has not been practical for the Committee to ascertain whether the financial records of the Branch have been kept in a consistent manner to each of the other reporting units of the CFMEU*" falls short of the character of the declaration required by the Industrial Registrar's Guidelines. In requiring the committee of management to include a declaration as to its opinion whether the financial records have been kept in a consistent manner to each of the other reporting units, the Guidelines are requiring the committee to actually form an opinion on this point.

This reflects s252(2) of the RAO Schedule which provides:

- (2) Where an organisation consists of 2 or more reporting units, the financial records for each of the reporting units must, as far as practicable, be kept in a consistent manner.

Note 1: This would involve, for example, the adoption of consistent accounting policies and a common chart of accounts for all reporting units in the organisation.

Note 2: This requirement is subject to subsection (4) which allows reporting units to keep some records on a cash basis.

In order to comply with the Guidelines therefore, the Committee should take steps to form its opinion one way or the other and include the required declaration consistent with its opinion.

Concise Report – Committee of Management Resolution

There was no evidence that the Committee made a resolution to provide a concise report to the members. Section 265(2) of the RAO Schedule provides that when a concise report is to be provided to the members the Committee of Management of the reporting unit must make a resolution to provide a concise report.

A statement confirming that the Committee made such a resolution should be included in the concise report.

Concise Report – Discussion and Analysis

There was no discussion and analysis included in the Concise Report. Regulation 161(1)(c) of the Workplace Relations Regulations provides that when a concise report is prepared for distribution to the member, it must include a discussion and analysis of the principal factors affecting the financial performance, financial position and financial and investing activities of the reporting unit to assist the understanding of the members.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss any of the above matters.

I look forward to receiving a prescribed designated officer certificate in respect of the 2005 return.

Yours sincerely,



Belinda Penna
for Deputy Industrial Registrar

11 May 2006

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:

¹*RAO 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.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION
MINING & ENERGY DIVISION TASMANIAN DISTRICTS BRANCH**

FINANCIAL REPORTS FOR THE YEAR ENDED 30 JUNE 2005

CERTIFICATE BY SECRETARY OR PRESCRIBED OFFICER

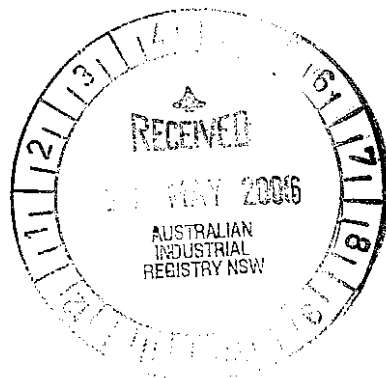
I, Christopher Hogan being the Secretary of the Construction, Forestry, Mining and Energy Union of Mining & Energy Division, Tasmanian District Branch certify:

- That the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- That the full report was provided to members on 7 April 2006 and
- That the full report was presented to a meeting of the committee of management of the reporting unit on 5 May 2006 in accordance with section 266 of the RAO Schedule.

Signed: C Hogan



Date: 16 May 2006





Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
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Email: sydney@air.gov.au

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

Dear Mr Hogan

Re: Lodgement of Financial Statements and Accounts for the CFMEU Mining & Energy Division, Tasmanian District Branch for the year ending 31 December 2005 (FR2005/592)

I refer to the Secretary's Certificate lodged in the Registry on 22 May 2006.

Thank you for your attention to this matter. The documents have now been filed, and may be viewed on the internet at www.e-airc.gov.au/105ntdst/financial.

Yours sincerely,

A handwritten signature in cursive script that reads 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

31 May 2006