



Australian Government
Australian Industrial Registry

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Ref: FR2006/592-[105N-TDST]

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

Dear Mr Hinds

Financial Return - year ending 31 December, 2006

Our records show the 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*.

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.

Information on AIRC Website

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

- [RAO Schedule](#)
- [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 requirements of the RAO Schedule - many of them deal with financial reporting matters.

Reporting Unit

Under the provisions of the Registration and Accountability of Organisations Schedule (RAO), Schedule 1 of the *Workplace Relations Act 1996*, 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 use the term "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:

(a) 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

(b) 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 including disclosures related to any recovery of wages activity ; and

(c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.

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 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).

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.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6618 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 procedures but we cannot give you legal or accounting advice.

Yours sincerely



For Deputy Industrial Registrar
17 January 2007

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
FIRST MEETING: Prepare General Purpose Financial Report (including Committee of Management Statement in accordance with C of M resolution) and Operating Report - s253(1), s254(1)	/ /	<i>as soon as practicable after end of financial year</i>
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	<i>within a reasonable time of having received the GPFR</i>
Provide full report free of charge to members. (a) if the report is to be presented before a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or (b) in any other case including where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of end of financial year. (obligation to provide full report may be discharged by provision of a concise report s265(1))	/ / / /	
SECOND MEETING: Present full report to: (a) General Meeting of Members - s266 (1),(2), or (b) where rules of organisation allow, a Committee of Management meeting - s266 (3)	/ / / /	<i>within 6 months of end of financial year</i> <i>within 6 months of end of financial year</i>
Lodge full report (including any concise report) in the Industrial Registry together with secretary's certificate (or other officer authorised by the rules of the organisation) - s268	/ /	<i>within 14 days of meeting</i>

Note: The legislation makes limited provision for extensions of time concerning the provision of the full report to members and the presentation of the full report to a general meeting etc however the maximum extra time allowed can be no more than one month.

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?	
	Does the statement contain declarations relating to any recovery of wages activity?	
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.

[Add the following if any recovery of wages activity has been undertaken during the financial year]

- (f) in relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

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
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CFMEU – MINING & ENERGY UNION TASMANIAN BRANCH



ANNUAL REPORT

FOR THE YEAR ENDED
31 DECEMBER 2006

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

**INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2006**

	NOTES	2006 \$	2005 \$
Revenues from ordinary activities	1	150,704	141,330
Affiliation Fees - ALP		(548)	(583)
Central Council - Contribution		(51,945)	(38,433)
Employee Expenses - Officials		(53,149)	-
Depreciation and amortisation expenses		(6,424)	(5,476)
Other expenses from ordinary activities		<u>(40,857)</u>	<u>(59,689)</u>
Profit from Ordinary activities before income tax expense	2	(2,219)	37,149
Income tax expense relating to ordinary activities	1	<u>-</u>	<u>-</u>
Profit or loss from ordinary activities after income tax expense		(2,219)	37,149
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>(2,219)</u></u>	<u><u>37,149</u></u>

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

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2006**

	NOTES	2006 \$	2005 \$
CURRENT ASSETS			
Cash	5	120,369	117,814
TOTAL CURRENT ASSETS		120,369	117,814
NON-CURRENT ASSETS			
Property, Plant & Equipment	6	22,197	26,971
TOTAL NON-CURRENT ASSETS		22,197	26,971
TOTAL ASSETS		142,566	144,785
NET ASSETS		142,566	144,785
EQUITY			
Retained Profits	7	142,566	144,785
TOTAL EQUITY		142,566	144,785

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2006**

	NOTES	2006	2005
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		97,033	95,221
Payments to suppliers and employees		(146,499)	(98,705)
Interest received		3,671	3,609
Other		50,000	42,500
Net cash provided from operating activities	8(a)	4,205	42,625
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed asset purchases		(1,650)	(30,232)
Proceeds from sale of fixed assets		-	-
Net cash flow from investing activities		(1,650)	(30,232)
Net increase / (decrease) in cash held		2,555	12,393
Cash at the beginning of the financial year		117,814	105,421
Cash at the end of the financial year	8(b)	120,369	117,814

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

**STATEMENT OF RECEIPTS & PAYMENTS
FOR RECOVERY OF WAGES ACTIVITY
FOR THE YEAR ENDED 31 DECEMBER 2006**

	2006	2005
	\$	\$
Cash assets in respect of recovered money at 1 July 2005		
RECEIPTS		
Amounts recovered from employers	-	-
Interest received on recovered monies	-	-
	<hr/>	<hr/>
Total Receipts	-	-
PAYMENTS		
Deductions of amounts due in respect of membership for:		
12 months or less	-	-
greater than 12 months	-	-
Deductions of donations or other contributions of:		
the reporting unit	-	-
other entity	-	-
Deductions of fees or reimbursement of expenses	-	-
Payments to workers in respect of recovered monies	-	-
	<hr/>	<hr/>
Total Payments	-	-
Cash assets in respect of recovered money at 30 June 2006	<hr/> <hr/>	<hr/> <hr/>

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2006**

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 31 DECEMBER 2006

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 31 DECEMBER 2006**

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 2006**

CONTINUED:

	2006	2005
	\$	\$
Note 3 - Revenue		
Operating activities		
Members' Contributions	97,033	95,221
Non-operating activities		
Division funding	50,000	42,500
Bank Interest	3,671	3,609
	53,671	46,109
Total Revenue	150,704	141,330

Note 4 - Profit from Ordinary Activities

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

(a) Expenses

Remuneration of Auditor	1,100	
- 2004 year		990
- 2001 year		2,750
Meeting and travelling expenses	19,019	12,402
Wages & Salaries		
- Officials	53,149	-

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2006**

CONTINUED:

	2006	2005
	\$	\$
Note 5 - Cash Assets		
CBA Cheque Account	50,082	50,932
Westpac Bank Corporation - Term Deposit	70,287	66,882
	120,369	117,814
	120,369	117,814

Note 6 - Property, Plant and Equipment

Plant and equipment at cost	5,417	3,767
Accumulated Depreciation	(3,563)	(2,225)
	1,854	1,542
Motor vehicles at cost	29,883	29,883
Accumulated Depreciation	(9,540)	(4,454)
	20,343	25,429
	22,197	26,971

(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
Balance at beginning of year	1,542	25,429
Additions	1,650	-
Disposals	-	-
Loss on sale	-	-
Depreciation Expense	(1,338)	(5,086)
	1,854	20,343
Carrying Amount at end of year	1,854	20,343

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2006**

CONTINUED:

	2006	2005
	\$	\$
Note 7 - Retained Profits		
Members' Funds at beginning of the financial year	144,785	107,636
Net Fund attributable to the association	(2,219)	37,149
	<u>142,566</u>	<u>144,785</u>
Members' Funds at end of the financial year	142,566	144,785
 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	(2,219)	37,149
Non-cash flows in profit from ordinary activities		
Depreciation	6,424	5,476
	<u>4,205</u>	<u>42,625</u>
Net cash provided by operating activities	4,205	42,625
 (b) Reconciliation of Cash		
Commonwealth Bank - current account	50,082	50,932
Westpac - Term deposit	70,287	66,882
	<u>120,369</u>	<u>117,814</u>
	<u>120,369</u>	<u>117,814</u>

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

COMMITTEE OF MANAGEMENT STATEMENT

On 27 APRIL 2007 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 2006.

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

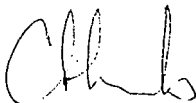
- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with reporting guidelines of the industrial registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position 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.
- (f) in relation to the recovery of wages activity:
- (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues have been derived for the financial year in respect of the such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on the recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity; and any likely requests for donations or other contributions in acting for a worker in recovery of wages activity; and
 - (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For the Committee of Management: Christopher Hinds

Title of Office held: Branch President

Signature:



Date:

27-4-07

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

**OPERATING REPORT
YEAR ENDED 31 DECEMBER 2006**

This operating report covers the activities of the Union for the financial year ended 31 December 2006, 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 designs to 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 decreased by \$2,219 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 2006 was 155

Number of Employees

As at 31 December 2006, the number of full-time equivalent persons who were employees of the Union was 1.

Divisional Branch Committee of Management members

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


Signed by Designated Officer:

Christopher Hinds

Title of Office held:

Branch President

Signature:



Date:

27-4-07

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



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

Scope

We have audited the financial report of the CFMEU - Mining & Energy Union Tasmania Branch for the year ended 31 December 2006 being the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements. The Committee of Management 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 of the union.

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.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional and ethical pronouncements.

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 2006, and the results of its operations and cash flows for the year then ended.

Our audit encompassed the audit of wages recovery activity of the CFMEU - Mining & Energy Union Tasmania Branch for the year ended 31 December 2006 and in our opinion the financial report on the recovery of wages activity presents fairly in accordance with the requirements of the Industrial Registrar.



MICHAEL WILLIAMS
Chartered Accountant – Registered Company Auditor

CAMERONS
Accountants & Advisors
46 Cameron Street
Launceston Tasmania

Dated: 30 April 2007

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CFMEU – MINING & ENERGY UNION TASMANIAN BRANCH



CONCISE REPORT

FOR THE YEAR ENDED
31 DECEMBER 2006

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

**INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2006**

	2006	2005
	\$	\$
Revenues from ordinary activities	150,704	141,330
Affiliation Fees - ALP	(548)	(583)
Central Council - Contribution	(51,945)	(38,433)
Employee Expenses - Officials	(53,149)	-
Depreciation and amortisation expenses	(6,424)	(5,476)
Other expenses from ordinary activities	(40,857)	(59,689)
Profit from Ordinary activities before income tax expense	(2,219)	37,149
Income tax expense relating to ordinary activities	-	-
Profit or loss from ordinary activities after income tax expense	(2,219)	37,149
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	(2,219)	37,149

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

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2006**

	2006	2005
	\$	\$
CURRENT ASSETS		
Cash	120,369	117,814
TOTAL CURRENT ASSETS	<u>120,369</u>	<u>117,814</u>
NON-CURRENT ASSETS		
Property, Plant & Equipment	22,197	26,971
TOTAL NON-CURRENT ASSETS	<u>22,197</u>	<u>26,971</u>
TOTAL ASSETS	<u>142,566</u>	<u>144,785</u>
NET ASSETS	<u>142,566</u>	<u>144,785</u>
EQUITY		
Retained Profits	142,566	144,785
TOTAL EQUITY	<u>142,566</u>	<u>144,785</u>

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2006**

	2006	2005
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	97,033	95,221
Payments to suppliers and employees	(146,499)	(98,705)
Interest received	3,671	3,609
Other	50,000	42,500
Net cash provided from operating activities	4,205	42,625
 CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed asset purchases	(1,650)	(30,232)
Proceeds from sale of fixed assets	-	-
Net cash flow from investing activities	(1,650)	(30,232)
 Net increase / (decrease) in cash held	 2,555	 12,393
 Cash at the beginning of the financial year	 117,814	 105,421
 Cash at the end of the financial year	 120,369	 117,814

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

COMMITTEE OF MANAGEMENT STATEMENT

On 27 APRIL 2007 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 2006.

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.
- (f) in relation to the recovery of wages activity:
- (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues have been derived for the financial year in respect of the such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on the recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely requests for donations or other contributions in acting for a worker in recovery of wages activity; and
 - (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For the Committee of Management: Christopher Hinds

Title of Office held: Branch President

Signature:



Date:

27-4-07

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

**OPERATING REPORT
YEAR ENDED 31 DECEMBER 2006**

This operating report covers the activities of the Union for the financial year ended 31 December 2006, 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 designs to 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 decreased by \$2,219 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 2006 was 155

Number of Employees

As at 31 December 2006, the number of full-time equivalent persons who were employees of the Union was 1.

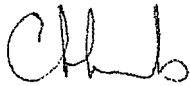
Divisional Branch Committee of Management members

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

Signed by Designated Officer: Christopher Hinds

Title of Office held: Branch President

Signature:



Date:

27-4-07

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



Cameron's
ACCOUNTANTS & ADVISORS

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

Scope

We have audited the concise financial report of the CFMEU - Mining & Energy Union Tasmania Branch for the year ended 31 December 2006 being the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements. The Committee of Management 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 of the union.

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.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional and ethical pronouncements.

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 2006, and the results of its operations and cash flows for the year then ended.

Our audit encompassed the audit of wages recovery activity of the CFMEU - Mining & Energy Union Tasmania Branch for the year ended 31 December 2006 and in our opinion the financial report on the recovery of wages activity presents fairly in accordance with the requirements of the Industrial Registrar.



MICHAEL WILLIAMS
Chartered Accountant – Registered Company Auditor

CAMERONS
Accountants & Advisors
46 Cameron Street
Launceston Tasmania

Dated: 30 April 2007

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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 Hinds
President, Tasmanian Branch, Mining and Energy Division
CFMEU
C/- 237 Wellington Street
LAUNCESTON TAS 7250

Dear Mr Hinds

**Re: Lodgement of Financial Statements and Accounts – Mining and Energy Division,
Tasmanian Branch – for year ending 31 December 2006 (FR2006/592)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 2 May 2007. I draw your attention to the following deficiencies.

Certificate by Prescribed Designated Officer

There was no certificate by a “prescribed designated officer” (previously called a “Secretary’s Certificate”) in accordance with section 268 of the RAO Schedule included. This certificate is required before the documents can be filed.

I attach an example of the format for this certificate and a photocopy of last year’s certificate for your convenience in preparing one for lodgement. Please lodge this as soon as possible.

In addition, the following technical issues related to the Concise Report should be addressed when preparing any future financial returns. Please bring these to the attention of your auditor.

Committee of Management Resolution

The documents did not indicate anywhere 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 must make a resolution to provide one and a statement confirming that the Committee made such a resolution should be included in the concise report.

Full Report to be provided on request

There was no statement that a copy of the Full Report would be provided on request in accordance with section 265(3)(e). This should also be included.

Discussion and analysis

There was no discussion and analysis as required by RAO regulation 161(1)(c). I refer you to this regulation.

Statement that Concise Report derived from Full Report etc.

There was no statement as described and required by RAO regulation 161(1)(e). I refer you to this regulation.

Next year's Concise Report should include all the above.

I look forward to receiving your Certificate by Prescribed designated officer. If you have any queries please do not hesitate to contact me on 0429 462 979.

Yours sincerely,



Stephen Kellett
for Deputy Industrial Registrar

30 May 2007

**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION
Mining & ENERGY DIVISION TASMANIAN DISTRICT BRANCH**

FINANCIAL REPORTS FOR THE YEAR ENDED 31 DECEMBER 2006

CERTIFICATE BY SECRETARY OR PRESCRIBED OFFICER

I Christopher Gregory Hinds being the President of the Construction, Forestry, Mining & 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 27 April 2007 and
- That the full report was presented to a meeting of the committee of management of the reporting unit on 18 May 2007 in accordance with section 266 of the RAO Schedule.

Signed: Christopher G. Hinds



Date: 4 June 2007



**CONSTRUCTION, FORESTRY, MINING & ENERGY UNION
Mining & ENERGY DIVISION TASMANIAN DISTRICT BRANCH**

FINANCIAL REPORTS FOR THE YEAR ENDED 31 DECEMBER 2006

Resolution BOM Tasmanian District Branch Financial Report

A copy of the full report will be provided on request to members in accordance with section 265(3) (e).

Moved & Seconded

Signed: Christopher G. Hinds



Date: 27 April 2007





Australian Government
Australian Industrial Registry

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Mr Christopher Hinds
President, Tasmanian Branch, Mining and Energy Division
CFMEU
C/- 237 Wellington Street
LAUNCESTON TAS 7250

Dear Mr Hinds

**Re: Lodgement of Financial Statements and Accounts – Mining and Energy Division,
Tasmanian Branch – for year ending 31 December 2006 (FR2006/592)**

Thank you for providing a Prescribed Officer's Certificate, and the attached Resolution related to s265(3) of the RAO Schedule, which were lodged on 6 June 2007.

I note that the above Certificate states that the report was provided to members on 27 April 2007 – the same date as the various statements lodged, with the exception of the Auditor's Report which showed a date of 30 April 2007.

Since the natural assumption would be that the Auditor's report was not completed until the date indicated, the difference could suggest that the report which the members received on 27 April did not include the Auditor's report (which had not yet been finalised). The Registry does not conclude that this was actually the case, but I simply draw the matter to your attention so that in future years there is no question that members receive all the relevant documents signed and dated. The completion and dating of the various statements and the Auditor's report would normally be expected to be *no later* than the date on which copies of them are distributed to members.

Notwithstanding any of the above, the Certificate and Resolution have been added to the documents already lodged and the financial return has been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'SK', written over a horizontal line.

Stephen Kellett
for Deputy Industrial Registrar

8 June 2007