



Australian Government
Australian Industrial Registry

13 January 2009

Mr Christopher Hinds
State Executive Officer, Tasmanian District Branch (Mining and Energy Division)
Construction, Forestry, Mining and Energy Union
PO Box 72
GEORGE TOWN TAS 7253



Dear Mr Hinds

**Lodgement of Financial Statements and Accounts – Tasmanian District Branch -
Schedule 1 of *Workplace Relations Act 1996* (RAO Schedule) -
for year ended 31 December 2008 (FR2008/559)**

The financial year of the Tasmanian District Branch of the Mining and Energy Division of the Construction, Forestry, Mining and Energy Union has recently ended. This is a courtesy letter to remind the Branch of the obligations imposed by the RAO Schedule regarding the preparation of financial accounts and statements.

I direct your attention to our website <http://www.airc.gov.au/registered/FR/information.htm> where relevant detailed information may be found. This includes Fact sheets (Sheet 6 – *Accounting, Auditing and Reporting Obligations*; Sheet 7 – *Information Needs of Members*; Sheet 8 – *Financial Reporting Process and Time Limits*; Sheet 9 – *Diagrammatic Summary of Financial Reporting Process and Time Limits*; and Sheet 10 – *Auditors*), Sample Documents (a sample Committee of Management Statement and Designated Officer's Certificate); the RAO Schedule and RAO Regulations; and Registrar's Reporting Guidelines (setting out requirements that must be met in addition to those required by Australian Accounting Standards)

The nominal time frame for completing the audit, presentation and lodgment of the Branch's return will expire - unless a one month extension under s265(5) is granted - on 14 July 2009.

The Registry strongly encourages you to lodge documents electronically by sending an email with the documents attached to orgs@airc.gov.au. Alternatively, you may wish to send the documents by fax to (02) 9380 6990.

If you need any further information or assistance or if you do not believe that the documents will be lodged within the timeframe specified please contact me on 0429 462 979 or by email at stephen.kellett@airc.gov.au.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

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

FINANCIAL REPORTS FOR THE YEAR ENDED 31 DECEMBER 2008

Resolution BOM Tasmanian District Branch Financial Report

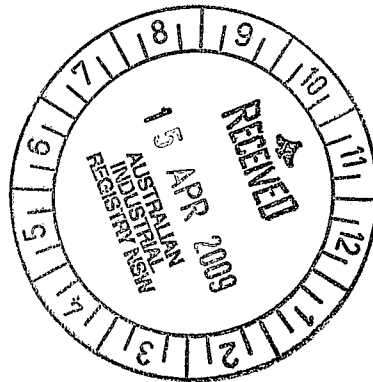
A copy of the full report will be provided on request to members in accordance with section 265(3) (e).

Moved & Seconded

Signed: Christopher G. Hinds



Date: 10th March 2009



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

FINANCIAL REPORTS FOR THE YEAR ENDED 31 DECEMBER 2008

CERTIFICATE BY SECRETARY OR PRESCRIBED OFFICER

I Christopher Gregory Hinds being the State Executive Officer 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 18th March 2009 and
- That the full report was presented to a meeting of the committee of management of the reporting unit on 6th April 2009 in accordance with section 266 of the RAO Schedule.

Signed: Christopher G. Hinds



Date: 6th April 2009

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

**OPERATING REPORT
YEAR ENDED 31 DECEMBER 2008**

This operating report covers the activities of the Union for the financial year ended 31 December 2008, 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 increased by \$3,811 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 1 (RAO Schedule) 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 2008 was 165.

Number of Employees

As at 31 December 2008, the number of full-time equivalent persons who were employees of the Union was 1.

Divisional Branch Committee of Management members

Christopher Hinds	State Executive Officer	1 January to 31 December 2008
	Secretary	1 July to 31 December 2008
Christopher Hogan	Secretary	1 January to 30 June 2008
David Bean	Vice President	1 January to 31 December 2008
Mark Street	Check Inspector	1 January to 31 December 2008
Timothy Sutcliffe	Board Member	1 January to 31 December 2008
Shane Spotswood	Board Member	1 January to 31 December 2008
Gregory Dawson	Board Member	1 July to 31 December 2008

Signed by Designated Officer:

Christopher Hinds

Title of Office held:

State Executive Officer

Signature:



Date:

6th April 2009

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

COMMITTEE OF MANAGEMENT STATEMENT

On 6th April 2009 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 2008.

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:

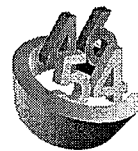
State Executive Officer

Signature:



Date:

6th April 2009



Cameron's
ACCOUNTANTS & ADVISORS

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CFMEU – MINING & ENERGY UNION TASMANIAN BRANCH

CONCISE REPORT

FOR THE YEAR ENDED
31 DECEMBER 2008

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

**INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2008**

	2008	2007
	\$	\$
Revenues from ordinary activities	156,975	163,407
Affiliation Fees - ALP	(482)	(611)
Central Council - Contribution	(56,780)	(51,945)
Employee Expenses - Officials	(54,946)	(52,745)
Depreciation and amortisation expenses	(4,085)	(5,072)
Other expenses from ordinary activities	(36,871)	(50,972)
	<hr/>	<hr/>
Profit from Ordinary activities before income tax expense	3,811	2,062
Income tax expense relating to ordinary activities	-	-
	<hr/>	<hr/>
Profit or loss from ordinary activities after income tax expense	3,811	2,062
Profit or loss from abnormal items after income tax expense	-	-
Profit or loss from extraordinary items after income tax expense	-	-
	<hr/>	<hr/>
Total Changes in equity of the union	3,811	2,062
	<hr/> <hr/>	<hr/> <hr/>

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

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2008**

	2008	2007
	\$	\$
CURRENT ASSETS		
Cash	117,708	127,502
TOTAL CURRENT ASSETS	<u>117,708</u>	<u>127,502</u>
NON-CURRENT ASSETS		
Property, Plant & Equipment	30,720	17,125
Shares in Other Companies	10	-
TOTAL NON-CURRENT ASSETS	<u>30,730</u>	<u>17,125</u>
TOTAL ASSETS	<u>148,438</u>	<u>144,627</u>
NET ASSETS	<u><u>148,438</u></u>	<u><u>144,627</u></u>
EQUITY		
Retained Profits	<u>148,438</u>	<u>144,627</u>
TOTAL EQUITY	<u><u>148,438</u></u>	<u><u>144,627</u></u>

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2008**

	2008	2007
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	101,621	89,606
Payments to suppliers and employees	(149,079)	(156,274)
Interest received	130	5,886
Other	55,225	67,915
Net cash provided from operating activities	<u><u>7,896</u></u>	<u><u>7,133</u></u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Fixed Asset	(17,680)	-
Purchase of Shares in other companies	(10)	-
Net cash flow from investing activities	<u><u>(17,690)</u></u>	<u><u>-</u></u>
Net increase / (decrease) in cash held	<u>(9,794)</u>	<u>7,133</u>
Cash at the beginning of the financial year	<u>127,502</u>	<u>120,369</u>
Cash at the end of the financial year	<u><u>117,708</u></u>	<u><u>127,502</u></u>

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

COMMITTEE OF MANAGEMENT STATEMENT

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

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- (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:
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 - (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:

State Executive Officer

Signature:

Date:

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

**OPERATING REPORT
YEAR ENDED 31 DECEMBER 2008**

This operating report covers the activities of the Union for the financial year ended 31 December 2008, 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 increased by \$3,811 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 1 (RAO Schedule) 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 2008 was 165.

Number of Employees

As at 31 December 2008, the number of full-time equivalent persons who were employees of the Union was 1.

Divisional Branch Committee of Management members

Christopher Hinds	State Executive Officer	1 January to 31 December 2008
	Secretary	1 July to 31 December 2008
Christopher Hogan	Secretary	1 January to 30 June 2008
David Bean	Vice President	1 January to 31 December 2008
Mark Street	Check Inspector	1 January to 31 December 2008
Timothy Sutcliffe	Board Member	1 January to 31 December 2008
Shane Spotswood	Board Member	1 January to 31 December 2008
Gregory Dawson	Board Member	1 July to 31 December 2008

Signed by Designated Officer:

Christopher Hinds

Title of Office held:

State Executive Officer

Signature:

Date:

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



Scope

We have audited the concise purpose financial report of the CFMEU – Mining & Energy Union Tasmania Branch for the year ended 31 December 2008 being the Income Statement, Balance Sheet and Statement of Cash Flows. The Committee of Management is responsible for the concise purpose 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 concise purpose 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 concise purpose financial report is presented fairly in accordance with Australian 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 concise purpose financial report presents fairly in accordance with applicable Australian accounting standards and the reporting requirements imposed by Part 3 of Chapter 8 of Schedule 1 of 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 2008, 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 2008 and in our opinion the concise purpose financial report on the recovery of wages activity presents fairly in accordance with the requirements of the Industrial Registrar.

MICHAEL WILLIAMS
Registered Company Auditor

CAMERONS
Chartered Accountants
46 Cameron Street
Launceston Tasmania

Dated: 18 February 2009

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CFMEU – MINING & ENERGY UNION TASMANIAN BRANCH

ANNUAL REPORT

FOR THE YEAR ENDED
31 DECEMBER 2008

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

**INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2008**

	NOTES	2008 \$	2007 \$
Revenues from ordinary activities	3	156,975	163,407
Affiliation Fees - ALP		(482)	(611)
Central Council - Contribution		(56,780)	(51,945)
Employee Expenses - Officials		(54,946)	(52,745)
Depreciation and amortisation expenses		(4,085)	(5,072)
Other expenses from ordinary activities		(36,871)	(50,972)
Profit from Ordinary activities before income tax expense	4	3,811	2,062
Income tax expense relating to ordinary activities	1	-	-
Profit or loss from ordinary activities after income tax expense		3,811	2,062
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		3,811	2,062

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

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2008**

	NOTES	2008 \$	2007 \$
CURRENT ASSETS			
Cash	5	117,708	127,502
TOTAL CURRENT ASSETS		117,708	127,502
NON-CURRENT ASSETS			
Property, Plant & Equipment	6	30,720	17,125
Shares in Other Companies		10	-
TOTAL NON-CURRENT ASSETS		30,730	17,125
TOTAL ASSETS		148,438	144,627
NET ASSETS		148,438	144,627
EQUITY			
Retained Profits	7	148,438	144,627
TOTAL EQUITY		148,438	144,627

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2008**

	NOTES	2008	2007
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		101,621	89,606
Payments to suppliers and employees		(149,079)	(156,274)
Interest received		130	5,886
Other		55,225	67,915
Net cash provided from operating activities	8(a)	<u>7,896</u>	<u>7,133</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of Fixed Asset		(17,680)	-
Purchase of Shares in other companies		(10)	-
Net cash flow from investing activities		<u>(17,690)</u>	<u>-</u>
Net increase / (decrease) in cash held		(9,794)	7,133
Cash at the beginning of the financial year		127,502	120,369
Cash at the end of the financial year	8(b)	<u>117,708</u>	<u>127,502</u>

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

**STATEMENT OF RECEIPTS & PAYMENTS
FOR RECOVERY OF WAGES ACTIVITY
FOR THE YEAR ENDED 31 DECEMBER 2008**

	2008	2007
	\$	\$
Cash assets in respect of recovered money at 1 January 2008		
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	-	-
	<hr/>	<hr/>
Cash assets in respect of recovered money at 31 December 2008	<hr/> <hr/>	<hr/> <hr/>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

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 Schedule 1 (RAO Schedule) 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

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
TASMANIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

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.

(c) Cash

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

(d) 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
TASMANIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

Note 2 - Information to be provided to Members or Registrar

In accordance with the requirements of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of Sections 272(1), 272(2), 272(3)

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 2008**

CONTINUED:

	2008	2007
	\$	\$
Note 3 - Revenue		
Operating activities		
Members' Contributions	101,621	89,606
Non-operating activities		
Division funding	55,225	67,915
Bank Interest	130	5,886
	55,355	73,801
Total Revenue	156,975	163,407

Note 4 - Profit from Ordinary Activities

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

(a) Expenses

Remuneration of Auditor	1,320	1,320
Meeting and travelling expenses	20,219	20,602
Wages & Salaries		
- Officials	50,356	52,745

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

CONTINUED:

	2008	2007
	\$	\$
Note 5 - Cash Assets		
CBA Cheque Account	42,718	51,594
Westpac Bank Corporation - Term Deposit	-	75,908
Maritime Credit Union - Access Savings	(10)	-
Maritime Credit Union - Term Deposit	75,000	-
Total Cash Assets	117,708	127,502

Note 6 - Property, Plant and Equipment

Buildings	16,780	-
Accumulated Depreciation	(127)	-
	16,653	-
Plant and equipment at cost	6,317	5,417
Accumulated Depreciation	(5,269)	(4,566)
	1,048	851
Motor vehicles at cost	29,883	29,883
Accumulated Depreciation	(16,864)	(13,609)
	13,019	16,274
Total Property, Plant and Equipment	30,720	17,125

(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.

	Buildings	Office Equipment	Motor Vehicles
Balance at beginning of year	-	851	16,274
Additions	16,780	900	-
Disposals	-	-	-
Loss on sale	-	-	-
Depreciation Expense	(127)	(703)	(3,255)
Carrying Amount at end of Year	16,653	1,048	13,019

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

CONTINUED:

	2008	2007
	\$	\$
Note 7 - Retained Profits		
Members' Funds at beginning of the financial year	144,627	142,566
Net Funds attributable to the association	3,811	2,062
Members' Funds at end of the financial year	148,438	144,627
 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	3,811	2,062
Non-cash flows in profit from ordinary activities		
Depreciation	4,085	5,072
Net cash provided by operating activities	7,896	7,133
 (b) Reconciliation of Cash		
CBA Cheque Account	42,718	51,594
Westpac Bank Corporation - Term Deposit	-	75,908
Maritime Credit Union - Access Savings	(10)	-
Maritime Credit Union - Term Deposit	75,000	-
Total Cash Held	117,708	127,502

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

COMMITTEE OF MANAGEMENT STATEMENT

On _____ 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 2008.

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:

State Executive Officer

Signature:

Date:

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

**OPERATING REPORT
YEAR ENDED 31 DECEMBER 2008**

This operating report covers the activities of the Union for the financial year ended 31 December 2008, 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 increased by \$3,811 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 1 (RAO Schedule) 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 2008 was 165.

Number of Employees

As at 31 December 2008, the number of full-time equivalent persons who were employees of the Union was 1.

Divisional Branch Committee of Management members

Christopher Hinds	State Executive Officer	1 January to 31 December 2008
	Secretary	1 July to 31 December 2008
Christopher Hogan	Secretary	1 January to 30 June 2008
David Bean	Vice President	1 January to 31 December 2008
Mark Street	Check Inspector	1 January to 31 December 2008
Timothy Sutcliffe	Board Member	1 January to 31 December 2008
Shane Spotswood	Board Member	1 January to 31 December 2008
Gregory Dawson	Board Member	1 July to 31 December 2008

Signed by Designated Officer: Christopher Hinds

Title of Office held: State Executive Officer

Signature:

Date:

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



Scope

We have audited the general purpose financial report of CFMEU – Mining & Energy Union Tasmania Branch for the year ended 31 December 2008 being the Income Statement, Balance Sheet, Statement of Cash Flows and notes to the financial statements. The Committee of Management is responsible for the general purpose 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 general purpose 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 general purpose financial report is presented fairly in accordance with Australian 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 general purpose financial report presents fairly in accordance with applicable Australian accounting standards and the reporting requirements imposed by Part 3 of Chapter 8 of Schedule 1B of 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 2008, 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 2008 and in our opinion the general purpose financial report on the recovery of wages activity presents fairly in accordance with the requirements of the Industrial Registrar.

MICHAEL WILLIAMS
Registered Company Auditor

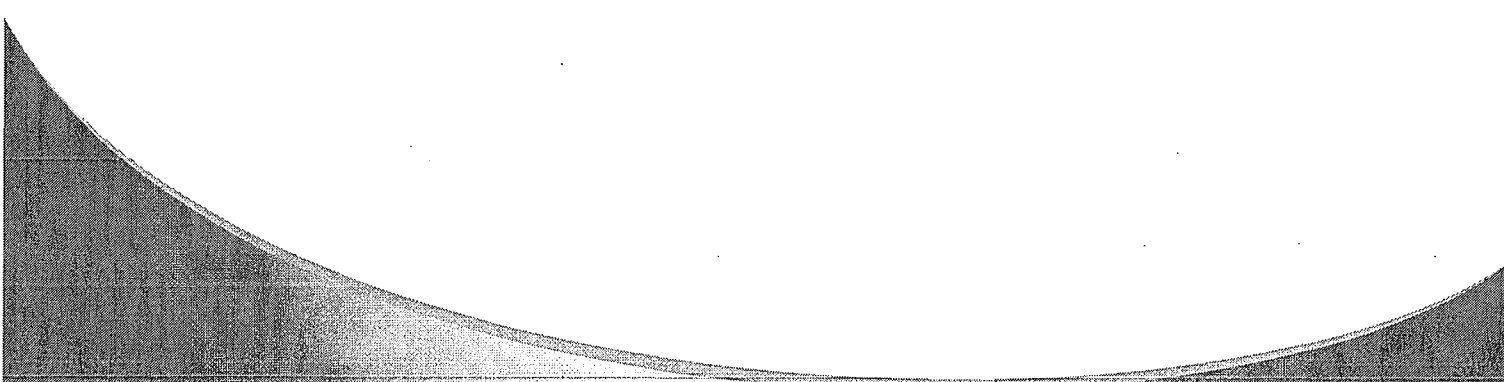
CAMERONS
Accountants & Advisors
46 Cameron Street
Launceston Tasmania

Dated: 18 February 2009

Launceston Office:
46-54 Cameron Street
PO Box 1368
Launceston TAS 7250
Phone: 03 6324 1166
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22 King Street
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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



RATNASINGH, Chrisantha

From: VALE, David
Sent: Thursday, 16 April 2009 10:12 AM
To: RATNASINGH, Chrisantha
Subject: FW: Hi David - please find enclosed a Financial Statement - CFMEU Mining & Energy Division Tasmanian District Branch (FR2008/559)
Attachments: 2008 Committee of Management Statement Signed.DOC; 2008 Financial Report (Concise Financial Report) - DRAFT.pdf; 2008 Financial Report (General Purpose Financial report) - DRAFT.pdf; 2008 Operating Report Signed.DOC; Full report provided 2008 Signed.doc; Prescribed Officers Certificate 2008 Signed.doc

Hi Chris,

Could you please photocopy and scan the above documents and allocate the matter to Stephen Kellett.

Thank you

David Vale
Manager, Registered Organisations
New South Wales Registry

Australian Industrial Relations Commission
Level 8, Terrace Tower
80 William Street
East Sydney NSW 2011

Telephone: (02) 8374 6509
Facsimile: (02) 9380 6990
Email: david.vale@airc.gov.au

From: RESEARCH FAX
Sent: Wednesday, 15 April 2009 10:25 AM
To: VALE, David
Subject: Hi David - please find enclosed a Financial Statement - CFMEU Mining & Energy Division Tasmanian District Branch (FR2008/559)

From: Chris Hinds [<mailto:chris.hinds6@bigpond.com>]
Sent: Wednesday, 15 April 2009 9:05 AM
To: RESEARCH FAX
Subject: Financial Statement CFMEU Mining & Energy Division Tasmanian District Branch (FR2008/559)

To whom it may concern
I have sent a copy of our financial statement as per schedule 1 of Workplace Relations Act 1996 (RAO Schedule), if you have any queries please contact me on Mobile 0418 302 704?

Regards

Chris Hinds
State Executive Officer
Tasmanian District Branch

16/04/2009



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 Christopher Hinds
President, Tasmanian Branch, Mining and Energy Division
CFMEU
PO Box 72
GEORGE TOWN TAS 7253



Dear Mr Hinds

**Re: Lodgement of Financial Statements and Accounts – Mining and Energy Division,
Tasmanian Branch – for year ending 31 December 2008 (FR2008/559)**

Thank you for lodging the abovementioned financial statements which were received on 15 April 2009.

The documents have been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Stephen Kellett', with a long horizontal flourish extending to the right.

Stephen Kellett
Statutory Services Branch

21 April 2009