

22 April 2010

Mr Christopher Hinds
State Executive Officer, Tasmanian District Branch
Construction, Forestry, Mining and Energy Union
237 Wellington Street
LAUNCESTON TAS 7250



Dear Mr Hinds

**Re: Lodgment of Financial Accounts and Statements – Tasmanian District Branch –
for year ending 31 December 2009 (FR2009/10235)**

Thank you for lodging the above financial statements and accounts, which were received by Fair Work Australia on 15 April 2010.

The documents have been filed, but I take this opportunity to draw your attention to the following.

Statement of Changes in Equity

The Income Statement and the Notes contain information relevant to the Australian Accounting Standard (AASB) 101, which concerns changes in equity. Our advice is that this information should be disclosed in a separate Statement entitled “Statement of Changes in Equity” or “Statement of Recognised Income and Expense”.

This is a technical detail of form rather than substance, but I would ask you to bring this to your auditor’s attention for future reference.

Presentation in accordance with s266

Your Secretary’s certificate certified that the report was presented to a meeting of the committee on 8 April 2010.

Because the District Branch rules do not contain a provision, as described in s266(3), for members to petition a general meeting to consider the financial report, the Act requires reports to be presented to meetings of the members, separately and subsequently to the reports being provided to them for their perusal.

Since Rule 7(iv) of your rules provides that District Board decisions must also be endorsed by the Lodge membership, the Sydney office of Fair Work Australia accepts that endorsement by the members at Lodge meetings would constitute “presentation” for the purposes of s266 and has accordingly adopted the approach of filing Mining Divisional Branch returns upon certification that reports have been presented to the Lodge meetings held under the relevant Branch rule.

I would ask, therefore, that in future your Certificate also includes confirmation that presentation of the report to the Committee meeting has been endorsed in accordance with the rules by the Lodge members.

Please do not hesitate to contact me to discuss if you have any queries regarding the above.

Yours respectfully,



Stephen Kellett

Statutory Services Branch

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

FINANCIAL REPORTS FOR THE YEAR ENDED 31 DECEMBER 2009

CERTIFICATE BY SECRETARY OR PRESCRIBED OFFICER

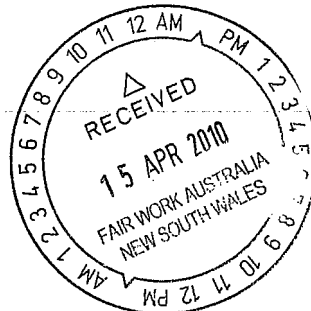
I Christopher Gregory Hinds being the State Executive Officer of the Construction, Forestry, Mining & Energy Union of Mining & Energy Division, Tasmanian District Branch certify:

- That the documents lodged herewith are copies of the full report, referred to in s265 of the RAO Schedule; and
- That the full report was provided to members on 20th March 2010 and
- That the full report was presented to a meeting of the committee of management of the reporting unit on 8th April 2010 in accordance with section 266 of the RAO Schedule.

Signed: Christopher G. Hinds



Date: 6th April 2010



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

FINANCIAL REPORTS FOR THE YEAR ENDED 31 DECEMBER 2009

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(5).

Moved & Seconded

Signed: Christopher G. Hinds



Date: 10th March 2009



Cameron's
ACCOUNTANTS & ADVISORS

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

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

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

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

CFMEU – MINING & ENERGY UNION TASMANIAN BRANCH

ANNUAL REPORT

**FOR THE YEAR ENDED
31 DECEMBER 2009**

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

**INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2009**

	NOTES	2009 \$	2008 \$
Revenues from ordinary activities	3	169,347	156,975
Affiliation Fees - ALP		(695)	(482)
Central Council - Contribution		(51,945)	(56,780)
Employee Expenses - Officials		(62,851)	(54,946)
Depreciation and amortisation expenses		(5,398)	(4,085)
Other expenses from ordinary activities		(48,153)	(36,871)
Profit from Ordinary activities before income tax expense	4	304	3,811
Income tax expense relating to ordinary activities	1	-	-
Profit or loss from ordinary activities after income tax expense		304	3,811
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		304	3,811

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

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2009**

	NOTES	2009 \$	2008 \$
CURRENT ASSETS			
Cash	5	97,922	117,708
TOTAL CURRENT ASSETS		97,922	117,708
NON-CURRENT ASSETS			
Property, Plant & Equipment	6	50,810	30,720
Shares in Other Companies		10	10
TOTAL NON-CURRENT ASSETS		50,820	30,730
TOTAL ASSETS		148,742	148,438
NET ASSETS		148,742	148,438
EQUITY			
Retained Profits	7	148,742	148,438
TOTAL EQUITY		148,742	148,438

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2009**

	NOTES	2009 \$	2008 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		96,832	101,621
Payments to suppliers and employees		(163,645)	(149,079)
Interest received		7,115	130
Other		65,400	55,225
Net cash provided from operating activities	8(a)	<u>5,702</u>	<u>7,896</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of Motor Vehicle		(23,790)	(17,680)
Purchase of Shares in other companies		-	(10)
Purchase of equipment		(1,698)	
Net cash flow from investing activities		<u>(25,488)</u>	<u>(17,690)</u>
Net increase / (decrease) in cash held		<u>(19,786)</u>	<u>(9,794)</u>
Cash at the beginning of the financial year		<u>117,708</u>	<u>127,502</u>
Cash at the end of the financial year	8(b)	<u><u>97,922</u></u>	<u><u>117,708</u></u>

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

**STATEMENT OF RECEIPTS & PAYMENTS
FOR RECOVERY OF WAGES ACTIVITY
FOR THE YEAR ENDED 31 DECEMBER 2009**

	2008	2007
	\$	\$
Cash assets in respect of recovered money at 1 January 2008		
RECEIPTS		
Amounts recovered from employers	-	-
Interest received on recovered monies	-	-
	<u> </u>	<u> </u>
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	-	-
	<u> </u>	<u> </u>
Total Payments	-	-
Cash assets in respect of recovered money at 31 December 2008	<u> </u>	<u> </u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

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 2009**

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 2009**

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 2009**

CONTINUED:

	2009	2008
	\$	\$
Note 3 - Revenue		
Operating activities		
Members' Contributions	96,832	101,621
Non-operating activities		
Division funding	65,400	55,225
Bank Interest	7,115	130
	72,515	55,355
Total Revenue	169,347	156,975

Note 4 - Profit from Ordinary Activities

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

(a) Expenses		
Remuneration of Auditor	1,650	1,320
Meeting and travelling expenses	21,116	20,219
Wages & Salaries		
- Officials	62,851	50,356

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

CONTINUED:

	2009	2008
	\$	\$
Note 5 - Cash Assets		
CBA Cheque Account	37,535	42,718
Westpac Bank Corporation - Term Deposit	-	-
Maritime Credit Union - Access Savings	(10)	(10)
Maritime Credit Union - Term Deposit	60,398	75,000
Total Cash Assets	97,922	117,708

Note 6 - Property, Plant and Equipment

Buildings	16,780	16,780
Accumulated Depreciation	(547)	(127)
	<u>16,233</u>	<u>16,653</u>
Plant and equipment at cost	8,015	6,317
Accumulated Depreciation	(6,170)	(5,269)
	<u>1,845</u>	<u>1,048</u>
Motor vehicles at cost	53,673	29,883
Accumulated Depreciation	(20,941)	(16,864)
	<u>32,732</u>	<u>13,019</u>
Total Property, Plant and Equipment	50,810	30,720

(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	16,653	1,048	13,019
Additions	-	1,698	23,790
Disposals	-	-	-
Loss on sale	-	-	-
Depreciation Expense	(420)	(901)	(4,077)
Carrying Amount at end of Year	16,233	1,845	32,732

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

CONTINUED:

	2009	2008
	\$	\$
Note 7 - Retained Profits		
Members' Funds at beginning of the financial year	148,438	144,627
Net Funds attributable to the association	304	3,811
Members' Funds at end of the financial year	148,742	148,438

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	304	3,811
Non-cash flows in profit from ordinary activities		
Depreciation	5,398	4,085
Net cash provided by operating activities	5,702	7,896

(b) Reconciliation of Cash

CBA Cheque Account	37,535	42,718
Westpac Bank Corporation - Term Deposit	-	-
Maritime Credit Union - Access Savings	(10)	(10)
Maritime Credit Union - Term Deposit	60,397	75,000
Total Cash Held	97,922	117,708

Note 9 - Retained Earnings

Retained Profits at beginning of the financial year	148,438	144,627
Profit for the year	304	3,811
Retained Profits at end of the financial year	148,742	148,438

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

COMMITTEE OF MANAGEMENT STATEMENT

On the 10th March 2010 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 2009.

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.

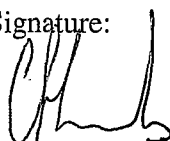
For the Committee of Management:

Christopher Hinds

Title of Office held:

State Executive Officer

Signature:



Date:

10-3-2010

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

**OPERATING REPORT
YEAR ENDED 31 DECEMBER 2009**

This operating report covers the activities of the Union for the financial year ended 31 December 2009, 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 \$304 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 2009 was 183.

Number of Employees

As at 31 December 2009, 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 2009
	Secretary	1 January to 31 December 2009
David Bean	Vice President	1 January to 31 December 2009
Mark Street	Check Inspector	1 January to 31 December 2009
Timothy Sutcliffe	Board Member	1 January to 31 December 2009
Shane Spotswood	Board Member	1 January to 31 December 2009
Gregory Dawson	Board Member	1 January to 31 December 2009

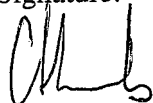
Signed by Designated Officer:

Christopher Hinds

Title of Office held:

State Executive Officer

Signature:



Date:

10/3/2010



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

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

Scottsdale Office:
22 King Street
PO Box 62
Scottsdale TAS 7260
Phone: 03 6352 5755
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26 Forbes Street
PO Box 166
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Phone: 03 6421 4777
Fax: 03 6424 5498

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

**AUDITOR'S INDEPENDENCE DECLARATION
FOR THE YEAR ENDED 30 JUNE 2009**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2009 there have been

- i. no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

GREG HARPER
Chartered Accountant

CAMERONS
Accountants & Advisors
46 Cameron Street
LAUNCESTON TAS 7250

Dated: 09th March 2010

**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 2009 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 2009, 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 2009 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: 09th March 2009

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

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

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



Camerons
ACCOUNTANTS & ADVISORS

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

Launceston Office:
46-54 Cameron Street
PO Box 1368
Launceston TAS 7250
Phone: 03 6337 7777
Fax: 03 6331 7309
AUSDOC DX 70151

Scottsdale Office:
24 King Street
PO Box 62
Scottsdale TAS 7260
Phone: 03 6352 5755
Fax: 03 6352 2147
AUSDOC DX 72007

Devonport Office:
26 Forbes Street
PO Box 166
Devonport TAS 7310
Phone: 03 6421 4777
Fax: 03 6424 5498
AUSDOC DX 70304

Ulverstone Office:
3a The Quadrant
PO Box 401
Ulverstone TAS 7315
Phone: 03 6425 4877
Fax: 03 6425 5089
AUSDOC DX 70507

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

**AUDITOR'S INDEPENDENCE DECLARATION
FOR THE YEAR ENDED 30 JUNE 2009**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2009 there have been

- i. no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

GREG HARPER
Chartered Accountant

CAMERONS
Accountants & Advisors
46 Cameron Street
LAUNCESTON TAS 7250

Dated: 11th March 2010

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 2009 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 2009, 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 2009 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.

GREG HARPER
Registered Company Auditor

CAMERONS
Chartered Accountants
46 Cameron Street
Launceston Tasmania

Dated: 11th March 2010

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

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13 January 2010



Mr Chris Hinds
Secretary, Tasmanian District Branch, Mining & Energy Division.
Construction, Forestry, Mining and Energy Union
237 Wellington Street
LAUNCESTON TAS 7250



Fair Work
Australia

Dear Mr Hinds

**Lodgment of Financial Statements and Accounts –
Tasmanian District Branch - for year ended 31 December 2009 (FR2009/10235)**

The financial year of the Tasmanian District Branch has recently ended. This is a courtesy letter to remind you of the obligation to prepare the reporting unit's financial documents and to lodge audited financial accounts and statements with Fair Work Australia within the prescribed time frame unless a 1 month extension or an application for a certificate of exemption under the *Fair Work (Registered Organisations) Act 2009* ('the RO Act') is applied for and granted.

The documents you must lodge include:

(i) A general purpose financial report [see section 253(2)]; (ii) A Committee of Management statement (see the General Manager's Reporting Guidelines); (iii) An operating report [see section 254(2)]; (iv) An auditor's report [see sections 257(5) to 257(11)]; and (v) A certificate of the *secretary or other designated officer* [see section 268(c)].

I draw your particular attention to

- (a) s237 which requires you to prepare and lodge a separate statement providing the prescribed particulars of any loan, grant or donation made during the year which exceeds \$1,000;
- (b) s265(5) which requires you to publish or otherwise provide your members with completed/signed copies of the audited accounts, report and statements before final presentation and lodgment; and
- (c) s266 which requires you to present the completed documents to an eligible meeting(s) (either of the members or of the committee, whichever applies). Note that this meeting (or series of meetings) is distinct from any initial committee meeting convened to prepare, sign or otherwise approve pre-audited documents.

Relevant references may be found at <http://www.fwa.gov.au/index.cfm?pagename=regorgsfrguidelines> and <http://www.fwa.gov.au/index.cfm?pagename=legislationfwroact>. If you are in any doubt as to the requirements or wish to clarify any aspect of the relevant legislation, or anticipate any difficulty in complying with the requirements, do not hesitate to contact Fair Work Australia.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

Fair Work Australia
Level 8, 80 William Street
EAST SYDNEY NSW 2011

Telephone: (02) 8374 6666/ Mobile :
0429 462 979
Facsimile: (02)9380 6990
Email : stephen.kellett@fwa.gov.au
Internet : www.fwa.gov.au