

11 May 2011

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



Dear Mr Hinds

**Re: Lodgment of Financial Accounts and Statements – Tasmanian District Branch –
for year ending 31 December 2010 (FR2010/2837)**

Thank you for lodging the above financial statements and accounts, which were received by Fair Work Australia on 2 May 2011.

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

Presentation in accordance with s266

Your Secretary's certificate certified that the report was presented to a meeting of the committee on 9 April 2011.

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.

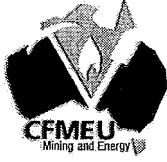
I would ask, therefore, that in future your Certificate also includes confirmation that presentation of the report to the Committee meeting has been endorsed in accordance with the rules by the Lodge members.

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

Yours respectfully,

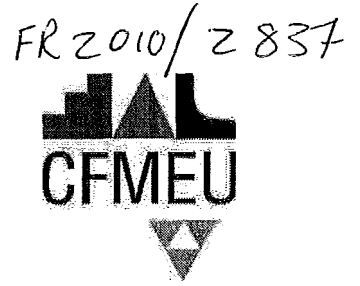
Stephen Kellett

Statutory Services Branch



**Construction, Forestry, Mining &
Energy Union**
Mining & Energy Division

Tasmanian District Branch



State Executive Officer: Chris Hinds
PO BOX 72
GEORGE TOWN TAS 7253
Phone/Fax 03 6382 4011
Mob 0418 302 704

Date: 27th April 2011

To Whom It May Concern:

I have presented you with a copy as per the Fair Work Act (Registered Organisation) of the Profit & Loss Statement for 2010 and Statements.

Regards

Chris Hinds
State Executive Officer



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

**PROFIT & LOSS
FOR THE YEAR ENDED 31 DECEMBER 2010**

	NOTES	2010 \$	2009 \$
Revenues from ordinary activities	3	201,109	169,347
Affiliation Fees - ALP		(576)	(695)
Central Council - Contribution		(51,945)	(51,945)
Employee Expenses - Officials		(82,347)	(62,851)
Depreciation and amortisation expenses		(7,708)	(5,398)
Other expenses from ordinary activities		(61,849)	(48,153)
Profit from Ordinary activities before income tax expense	4	(3,316)	304
Income tax expense relating to ordinary activities	1	-	-
Profit or loss from ordinary activities after income tax expense		(3,316)	304
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		(3,316)	304

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

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2010**

	NOTES	2010 \$	2009 \$
CURRENT ASSETS			
Cash	5	102,315	97,922
TOTAL CURRENT ASSETS		<u>102,315</u>	<u>97,922</u>
NON-CURRENT ASSETS			
Property, Plant & Equipment	6	43,102	50,810
Shares in Other Companies		10	10
TOTAL NON-CURRENT ASSETS		<u>43,112</u>	<u>50,820</u>
TOTAL ASSETS		<u>145,426</u>	<u>148,742</u>
NET ASSETS		<u>145,426</u>	<u>148,742</u>
EQUITY			
Retained Profits	7	145,426	148,742
TOTAL EQUITY		<u>145,426</u>	<u>148,742</u>

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2010**

	NOTES	Retained Earnings \$	Total \$
Balance 1 July 2008			-
Profit as per Financials		148,438	148,438
		<hr/>	<hr/>
Balance 30 June 2009		148,742	148,742
Profit as per Financials		(3,316)	(3,316)
		<hr/>	<hr/>
Balance 30 June 2010	9	145,426	145,426
		<hr/> <hr/>	<hr/> <hr/>

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2010**

	NOTES	2010	2009
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		113,155	96,832
Payments to suppliers and employees		(196,717)	(163,645)
Interest received		3,954	7,115
Other		<u>84,000</u>	<u>65,400</u>
Net cash provided from operating activities	8(a)	<u>4,392</u>	<u>5,702</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of Motor Vehicle		-	(23,790)
Purchase of Shares in other companies		-	-
Purchase of equipment		<u>-</u>	<u>(1,698)</u>
Net cash flow from investing activities		<u>-</u>	<u>(25,488)</u>
Net increase / (decrease) in cash held		<u>4,392</u>	<u>(19,786)</u>
Cash at the beginning of the financial year		<u>97,922</u>	<u>117,708</u>
Cash at the end of the financial year	8(b)	<u><u>102,314</u></u>	<u><u>97,922</u></u>

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

**STATEMENT OF RECEIPTS & PAYMENTS
FOR RECOVERY OF WAGES ACTIVITY
FOR YEAR ENDED 31 DECEMBER 2010**

	2010	2009
	\$	\$
Cash assets in respect of recovered money at 1 January 2008		
 RECEIPTS		
Amounts recovered from employers	-	-
Interest received on recovered monies	-	-
	-	-
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	-	-
	-	-
Total Payments	-	-
Cash assets in respect of recovered money at 31 December 2008	-	-

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2010**

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 Fair Work (Registered Organisations) Act 2009.

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 DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2010**

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) Employee Benefits

Provision is made for the union's liability for employee entitlements arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with entitlements arising from wages and salaries, annual leave, sick leave and long service leave which will be settled after one year, have been measured at their nominal amount.

Contributions are made to superannuation by the union to an employee superannuation fund are charged as expenses when incurred.

(d) Cash

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

(e) 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.

(f) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2010**

Note 2 - Information to be provided to Members or Registrar

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, 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 the General Manager of FWA, 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) - The General Manager of FWA may only make an application under subsection (1) at the request of a member of the reporting unit concerned, and the General Manager of FWA 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 2010**

CONTINUED:

	2010	2009
	\$	\$
Note 3 - Revenue		
Operating activities		
Members' Contributions	113,155	96,832
Non-operating activities		
Division funding	84,000	65,400
Bank Interest	3,954	7,115
	87,954	72,515
Total Revenue	201,109	169,347

Note 4 - Profit from Ordinary Activities

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

(a) Expenses

Remuneration of Auditor	1,760	1,650
Meeting and travelling expenses	16,640	21,116
Wages & Salaries		
- Officials	82,347	62,851

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010**

CONTINUED:

	2010	2009
	\$	\$
Note 5 - Cash Assets		
CBA Cheque Account	38,172	37,535
Westpac Bank Corporation - Term Deposit		-
Maritime Credit Union - Access Savings	3,745	(10)
Maritime Credit Union - Term Deposit	60,398	60,398
Total Cash Assets	102,315	97,922

Note 6 - Property, Plant and Equipment

Buildings	16,780	16,780
Accumulated Depreciation	(967)	(547)
	15,813	16,233
Plant and equipment at cost	8,015	8,015
Accumulated Depreciation	(6,912)	(6,170)
	1,103	1,845
Motor vehicles at cost	53,673	53,673
Accumulated Depreciation	(27,487)	(20,941)
	26,186	32,732
Total Property, Plant and Equipment	43,102	50,810

(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	Plant & Equipment	Office Equipment
Balance at beginning of year	16,780	8,015	
Additions	-		
Disposals		-	-
Loss on sale		-	-
Depreciation Expense	(967)	(6,912)	
Carrying Amount at end of Year	15,813	1,103	-

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010**

CONTINUED:

	2010	2009
	\$	\$
Note 7 - Retained Profits		
Members' Funds at beginning of the financial year	148,742	148,438
Net Funds attributable to the association	(3,316)	304
Members' Funds at end of the financial year	145,426	148,742
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	(3,316)	304
Non-cash flows in profit from ordinary activities		
Depreciation	7,708	5,398
Net cash provided by operating activities	4,392	5,702
(b) Reconciliation of Cash		
CBA Cheque Account	38,172	37,535
Westpac Bank Corporation - Term Deposit	-	-
Maritime Credit Union - Access Savings	3,745	(10)
Maritime Credit Union - Term Deposit	60,397	60,397
Total Cash Held	102,314	97,922
Note 9 - Retained Earnings		
Retained Profits at beginning of the financial year	148,742	148,438
Profit for the year	(3,316)	304
Retained Profits at end of the financial year	145,426	148,742

**CFMEU -MINING & ENERGY UNION
TASMANINA DISTRICT BRANCH**

COMMITTEE OF MANAGEMENT STATEMENT

On 9th April 2011 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 2010.

The Committee of Management declares in relation to the General Purpose Financial Report (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 the CFMEU -Mining & Energy Union Tasmanian District Branch have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and Fair Work (Registered Organisations) Regulations 2009; 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 Union; and

- (v) to the knowledge of any member of the Committee, there have been no instances where records of the union or other documents have not been furnished, or made available, to members in accordance with the requirements of Sections 272 and 273 of the Fair Work (Registered Organisations) Act 2009; and
 - (vi) no orders have been made by the Commission under Section 273 of the Fair Work (Registered Organisations) Act 2009 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 Fair Work (Registered Organisations) Act 2009 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:



Dated:

9-4-2011

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

**OPERATING REPORT
YEAR ENDED 31 DECEMBER 2010**

This report is compiled to meet requirements of Section 254 of the Fair Work (Registered Organisations) Act 2009.

Principal Activities during the Financial Year

The principle activities of the Union during the 2009/2010 Financial Year were as follows:

- Representing individual members in grievance disputes with employers
- Representing all members at various workplaces regarding disputes with employers
- Negotiating Collective Bargaining Agreements resulting in increased wages and conditions for members covered by those Agreements
- Providing certain classes of members with professional indemnity and legal benefits insurance
- Providing members with access to cheap affordable holidays in the three Union holiday homes
- Providing Union Delegates and Worksite Committee members with training and education to enable them to better represent members in the workplace.

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

The net assets of the Union decreased by \$3,316 during the Financial Year due to the write off of Property Plant & Equipment and an increase in Cash held by the union.

Member Resignation

Section 174 of Fair Work (Registered Organisations) Act 2009 states that a member of the Union may resign from membership by written notice addressed and delivered to the State Secretary giving two weeks' notice.

Members who are Trustees of a Superannuation Entity

No members of the union were Trustees of a superannuation entity during the financial year

Number of Members

The number of persons that were members of the union at 31 December 2010 was 185

Number of Employees

As at 31 December 2010, the number of full-time equivalent persons, excluding casuals, who were employees of the Union, was 1

Members of the Committee of Management

The following persons were members of the Committee of Management of the reporting unit during the 2009/2010 Financial Year.

Christopher Hinds	State Executive Officer	1 January 2010 to 31 December 2010
	Secretary	1 January 2010 to 31 December 2010
David Bean	Vice President	1 January 2010 to 31 December 2010
Mark Street	Check Inspector	1 January 2010 to 31 December 2010
Timothy Sutcliffe	Board Member	1 January 2010 to 31 December 2010
Shane Spotswood	Board Member	1 January 2010 to 31 December 2010
Gregory Dawson	Board Member	1 January 2010 to 31 December 2010

Christopher Hinds



State Executive Officer

Dated:

9-4-2011



CAMERONS

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF CFMEU- MINING & ENERGY UNION TASMANIAN BRANCH

Scope

We have audited the general purpose financial report of the CFMEU- Mining & Energy Union Tasmanian Branch for the year ended 31 December 2010 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 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 Fair Work (Registered Organisations) Act 2009 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 the Fair Work (Registered Organisations) Act 2009 and other mandatory professional reporting requirements the financial position of CFMEU- Mining & Energy Union Tasmanian Branch as at 31 December 2010, and the results of its operations and cash flows for the year then ended.

Our audit encompassed the audit of wages recovery activity CFMEU- Mining & Energy Union Tasmanian Branch for the year ended 31 December 2010 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.

GREGORY HARPER
Registered Company Auditor

CAMERONS

46 Cameron Street, Launceston, Tas

Dated: 15th April 2011

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AUSTRAC DX 7000



CAMERONS

CFMEU- MINING & ENERGY UNION
TASMANIAN DISTRICT BRANCH

AUDITOR'S INDEPENDENCE DECLARATION FOR THE YEAR ENDED 31 DECEMBER 2010

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2010 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.

GREGORY HARPER
Registered Company Auditor

CAMERONS
46 Cameron Street
LAUNCESTON TAS 7250

Dated: 15th April 2011

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

FINANCIAL REPORTS FOR THE YEAR ENDED 31 DECEMBER 2010

Resolution BOM Tasmanian District Branch Financial Report

A copy of the full report will be provided on request to members in accordance with section 272 and 273 of the (Registered Organisations) Fair Work Act 2009

Moved & Seconded

Signed: Christopher G. Hinds

A handwritten signature in black ink, appearing to read 'CHH', is positioned below the text 'Signed: Christopher G. Hinds'.

Date: 9th April 2011

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

FINANCIAL REPORTS FOR THE YEAR ENDED 31 DECEMBER 2010

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(4) of the RAO Schedule; and
- That the full report was provided to members on 9th April 2011 and
- That the full report was presented to a meeting of the committee of management of the reporting unit on 9th April 2011 in accordance with section 265 of the RAO Schedule.

Signed: Christopher G. Hinds



Date: 24th April 2011



FAIR WORK
AUSTRALIA

11 January 2011

Mr Chris Hinds
District President
Construction, Forestry, Mining and Energy Union - Mining and Energy Division
Tasmanian District Branch
cfmeutas@bigpond.net.au

Dear Mr Hinds,

**Lodgement of Financial Documents for year ended 31 December 2010 [FR2010/2837]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Construction, Forestry, Mining and Energy Union-Mining and Energy Division Tasmanian District Branch (the "reporting unit") has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit's financial documents. The full financial report must be lodged with Fair Work Australia within a period of 6 months and 14 days of the end of the financial year.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. The attached *Timeline/Planner* summarises these requirements, but I also describe the sequence here.

When the accounts have been prepared ready for the auditor, you or other officers of the Committee of Management must complete, sign and date a "Committee of Management Statement". This Statement effectively approves the accounts for audit and is usually completed at a "first" Committee meeting.

When the auditor has completed his or her audit, he or she must sign and date the "Auditor's Report". The signing and dating of the Auditor's Report may coincide with the date of the "first" Committee Meeting.

Only when the Auditor's Report has been signed and dated is the financial report ready for distribution or publication for the members. This is because the members must be able to see that the report has been audited.

The final event is a formal presentation of the financial report to a "second" meeting. I note that the usual practice within the Mining Divisional Branches is for general meetings of members in the Lodges to be held to endorse any Board resolution. In this particular case, the Australian Industrial Registry (as it was formerly known) has accepted that the endorsement by the Lodge meetings constitutes presentation for the purposes of the Act. The important thing is to comply with both s265 and s266, and ensure that members have satisfactory access and opportunity to view and consider the financial report before lodgement with Fair Work Australia.

The documents must be lodged within 14 days of the final meeting constituting "presentation" of the report. Your Certificate should provide the date the report was distributed/made available to the members and the date of presentation to the final meeting. This will enable Fair Work Australia to be satisfied that you have complied with the relevant sections of the Act.

For additional information, if you need it, financial reporting fact sheets and sample documents can be found on our Fair Work Australia website (www.fwa.gov.au). You will find that the legislative requirements remain largely unchanged to that of the former requirements under Schedule 1 of the Workplace Relations Act 1996. The information can be viewed at [FWA Registered Organisations Fact Sheets](#)

This office encourages you to lodge all financial reports electronically (e.g. as pdf files) at RIASydney@fwa.gov.au. Alternatively, you can forward the documents by fax to (02) 9380 6990 .

If you need any further information or if you believe you will be unable to lodge the full financial report within the period mentioned above please contact me on (02) 8374 6666 or by email at RIASydney@fwa.gov.au.

Yours sincerely,



Steve Teece
Registered Organisations – New South Wales
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement. (b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	/ /	As soon as practicable after end of financial year
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report must be dated on or after date of Committee of Management Statement)
Provide full report free of charge to members – s265 The full report includes: <input type="checkbox"/> the General Purpose Financial Report (which includes the Committee of Management Statement); <input type="checkbox"/> the Auditor's Report; and <input type="checkbox"/> the Operating Report.	/ /	(a) if the report is to be presented to 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.
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); OR	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate++ – s268	/ /	Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.