



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Ref: FR2002/835-[105N-WADB]

Mr G Wood
District Secretary
Western Australia District Branch
Mining and Energy Division
Construction, Forestry, Mining and Energy Union
75 Throssell Street
COLLIE WA 6625

Dear Mr Wood

Re: CFMEU - Mining and Energy Division - Western Australia District Branch Financial Reporting Obligations under *Workplace Relations Act 1996*

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ("the Act") for the financial year ended 31 December, 2002.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation. Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna
E-mail: belinda.penna@air.gov.au
17 February 2003



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
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Our ref: FR2002/835

Mr Gary Wood
District Secretary
Western Australian District Branch
CFMEU Mining & Energy Division
75 Throssell Street
COLLIE WA 6625

Dear Mr Wood

**Re: CFMEU Mining & Energy Division - Western Australian District Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 31 December 2002.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgement of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice *by Monday 17 November 2003* as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified.

If you wish to discuss this letter please contact me on (02) 8374 6618.

Yours sincerely

Belinda Penna
for Deputy Industrial Registrar

31 October 2003



CFMEU
MINING & ENERGY DIVISION
WA DISTRICT BRANCH



10 November 2003

Deputy Industrial Registrar
Australian Industrial Registry
Level 8 Terrace Towers
80 William Street
EAST SYDNEY NSW 2011



Dear Sir/Madam

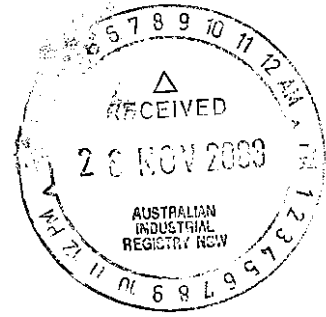
RE: FINANCIAL DOCUMENTS

Please find attached copies of the Financial statements of the Construction Forestry Mining & Energy Union Mining & Energy Division Western Australian District Branch for the year ending 31 December 2002.

I certify that the attached copies are copies of those presented to the Committee of Management and members of the Branch were supplied with copies of the documents on 29th August 2003.

Yours sincerely

G N WOOD
SECRETARY



CFMEU Mining & Energy Division

Financial Statements
For the year ended 31 December, 2002

Hodgins Associates

Chartered Accountants

19 Forrest Avenue

Bunbury 6230

Phone: 97213188 Fax: 97217051

Email: hodgassoc@iinet.net.au

CFMEU Mining & Energy Division

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19 August 2003

INDEPENDENT AUDITORS' REPORT TO MEMBERS

CFMEU - MINING & ENERGY DIVISION OF WA

Scope

We have audited the financial statements comprising the Income and Expenditure Account, Balance Sheet, Statement of Cash Flows and notes to and forming part of the financial statements of the Construction Forestry Mining and Energy Union - Mining and Energy Division of Western Australia ("the Union") for the year ended 31 December 2002. The Union's Board of Management is responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. The procedures have been undertaken to form an opinion as to whether, in all material respects the financials are presented fairly, in accordance with applicable Australian Accounting Standards and statutory requirements, so as to present a view of the Union which is consistent with our understanding of its financial position and the results of its operations and cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion:-

- (a) Proper accounting records have been kept by the Union so far as appears from our examination of these books, including:
 - (1) records of the sources and nature of the income of the Union (including income from members); and
 - (2) records of the nature and purposes of the expenditure of the Union;
- (b) The financial statements and statements required to be prepared under Section 273 of the Industrial Relations Act 1988 have been properly drawn up so far as to give a true and fair view of:
 - (1) the financial affairs of the Union as at December 2002; and
 - (2) the income and expenditure, and the deficit of the Union for the year ended on that date;
- (c) The financial statements have been prepared in accordance with applicable Australian Accounting Standards.

We have where necessary, obtained all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

Hodgins Associates
CHARTERED ACCOUNTANTS

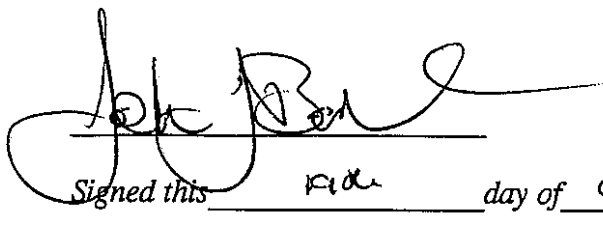
PHodgins
P R Hodgins

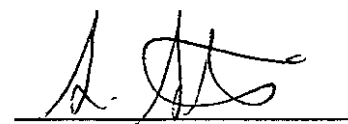
COAL MINERS INDUSTRIAL UNION OF WORKERS OF WESTERN
AUSTRALIA

COMMITTEE OF MANAGERMENTS' CERTIFICATE

We, JOHN JOSEPH BORLINI and LEON FRANK STROJEK,
being two members of the Board of Management of the Coal Miners' Industrial Union of
Workers of WA ("The Union"), do state on behalf of the Board of Management and in
accordance with a resolution passed by the Board of Management that:

- (1) In the opinion of the Board, the attached financial statements show a true and fair view
of the financial affairs of the Union as at December 31, 2002,
- (2) In the opinion of the Board, meetings of the Union were held during the year ended
December 31, 2002 in accordance with the rules of the Union.
- (3) To the knowledge of any member of the Union, there have been no instances where
records of the Union or other documents (not being documents containing information
made available to a member of the Union under sub-section 274(I) of the Industrial
Relations Act 1988, as amended), or copies of those records or documents, or copies of
the rules of the Union, have not been furnished, or made available, to members in
accordance with the requirements of the Industrial Relations Act 1988, as amended, the
Regulations thereto, or the rules of the Union.
- (4) The Union has complied with Sections 279 (1) and 279 (6) of the Act in relation to the
financial accounts in respect of the preceding financial year, and the Auditors Report
thereon.


Signed this 14th day of August 2003.



CFMEU – MINING & ENERGY DIVISION OF WA

ACCOUNTING OFFICERS CERTIFICATE

I, Gary Wood, being the Officer responsible for keeping the accounting records of the CFMEU – Mining & Energy Division of WA, certify that as at 31 December 2002, the number of members of the Union was 435

In my opinion,

- (1) The attached financial statements show a true and fair view of the financial affairs of the Union as at 31 December 2002.
- (2) A record has been kept of all monies paid by, or collected from members and all monies are to be credited, in accordance with the rules of the Union.
- (3) Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union.
- (4) With regard to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
- (5) No loans or other financial benefits, other than remuneration in respect of their full time employment with the Union, were made to persons holding office in the Union.
- (6) The register of members of the Union was maintained in accordance with the Act.



GARY WOOD

Signed this ^{19th} day of August, 2003

CFMEU Mining & Energy Division
Income & Expenditure Statement
For the year ended 31 December, 2002

	2002 \$	2001 \$
Income		
Fees members	465,006	445,994
IRR Levy		38,138
Reimbursements	2,311	
Interest received	19	81
Sundry income		40
Profit / (Loss) on sale of assets	(784)	
Sales merchandise	318	68
Total income	466,870	484,322
Expenses		
Accountancy & audit fees	5,855	
Affiliation fees - CFMEU National	134,305	115,286
Affiliation fees - Other	2,824	1,102
Advertising and promotion	678	1,520
Bank fees and charges	1,873	1,321
CFMEU National - IRR Levy		38,138
Clothing allowance	600	
Computer costs	2,116	
Consultancy fees	3,300	
Depreciation	8,246	9,479
Donations	1,783	1,205
Electricity	610	484
Entertainment	421	
Expenses Executive	6,027	6,084
Expenses Delegates	7,459	6,139
Funeral expenses	1,100	
Fringe benefits tax	3,528	2,959
General expenses	17	3,093
Hire/rent of Plant & Equipment	777	415
Holiday pay provision	9,217	7,165
Insurance	3,403	14,318
Interest		4
Lease payments	3,822	3,228
Legal fees	23,813	5,809

The accompanying notes form part of these financial statements.

CFMEU Mining & Energy Division
Income & Expenditure Statement
For the year ended 31 December, 2002

	2002 \$	2001 \$
Long service leave provision	1,081	1,461
Meeting costs	525	5,257
Motor vehicle expenses	8,081	13,198
Publications & subscriptions	169	1,608
Postage, Printing, & Stationery	8,551	3,479
Purchases	5,883	6,698
Rent on land & buildings	3,600	6,873
Repairs & maintenance	568	538
Salaries & wages staff	117,275	125,285
SBU expenses	6,605	
Sick leave provision	10,491	6,245
Staff amenities	236	
Superannuation	9,833	9,753
Telephone	9,086	8,599
Travel and accomodation	43,943	44,313
Total expenses	447,701	451,056
Profit from ordinary activities before income tax	19,169	33,265
Income tax revenue relating to ordinary activities		
Net profit attributable to the association	19,169	33,265
Total changes in equity of the association	19,169	33,265
Opening retained profits	(189,199)	(222,464)
Net profit attributable to the association	19,169	33,265
Closing retained profits	(170,030)	(189,199)

The accompanying notes form part of these financial statements.

CFMEU Mining & Energy Division
Detailed Statement of Financial Position As At 31 December, 2002

	2002	2001
Current Assets		
Cash Assets		
Cash at bank - Collie	71,232	265,397
Cash on hand	279	279
Commonwealth Bank Mastercard	4,000	4,000
	75,510	269,675
Receivables		
Amounts receivable	24,310	28,859
	24,310	28,859
Current Tax Assets		
GST payable control account	(29,186)	(29,138)
Input tax credit control account	35,861	20,010
	6,675	(9,128)
Total Current Assets	106,496	289,406
Non-Current Assets		
Property, Plant and Equipment		
Plant & equipment - at cost	26,800	19,942
Less: Accumulated depreciation	(18,716)	(16,414)
Motor vehicles - at cost	32,923	34,298
Less: Accumulated depreciation	(474)	(8,044)
	40,533	29,782
Total Non-Current Assets	40,533	29,782
Total Assets	147,029	319,188

The accompanying notes form part of these financial statements.

CFMEU Mining & Energy Division
Detailed Statement of Financial Position As At 31 December, 2002

	2002	2001
Current Liabilities		
Payables		
Unsecured:		
- Amounts payable	57,606	252,724
	57,606	252,724
Provisions		
Provision for Employee Entitlements	127,349	106,560
	127,349	106,560
Total Current Liabilities	184,955	359,284
Non-Current Liabilities		
Interest-Bearing Liabilities		
Unsecured:		
- Amounts payable	92,962	109,962
	92,962	109,962
Total Non-Current Liabilities	92,962	109,962
Total Liabilities	277,917	469,246
Net Assets (Liabilities)	(130,888)	(150,057)
 Members' Funds		
Issued Capital		
Members funds	39,142	39,142
Accumulated surplus (deficit)	(170,030)	(189,199)
Total Members' Funds	(130,888)	(150,057)

The accompanying notes form part of these financial statements.

CFMEU Mining & Energy Division
Statement of Cash Flows
For the year ended 31 December, 2002

	2002	2001
Cash Flow From Operating Activities		
Receipts from customers	472,184	545,660
Payments to Suppliers and employees	(657,063)	(354,686)
Interest received	19	81
Interest and other costs of finance	(3,822)	(3,232)
Net cash provided by (used in) operating activities (note 2)	(188,682)	187,823
Cash Flow From Investing Activities		
Payment for:		
Payments for property, plant and equipment	5,483	(681)
Net cash provided by (used in) investing activities	5,483	(681)
Net increase (decrease) in cash held	(194,165)	187,142
Cash at the beginning of the year	269,675	82,534
Cash at the end of the year (note 1)	75,510	269,675

The accompanying notes form part of these financial statements.

CFMEU Mining & Energy Division
Statement of Cash Flows
For the year ended 31 December, 2002

2002

2001

Note 1. Reconciliation Of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Cash at bank - Collie	71,232	265,397
Cash on hand	279	279
Commonwealth Bank Mastercard	4,000	4,000
	75,510	269,675
	75,510	269,675

Report is out of balance by :-

Cash at the end of the year per Cash Flow Statement	75,510	269,675
Closing balances of Cash (bank) accounts	75,510	269,675
	75,510	269,675
	75,510	269,675

The accompanying notes form part of these financial statements.

CFMEU Mining & Energy Division
Statement of Cash Flows
For the year ended 31 December, 2002

2002

2001

**Note 2. Reconciliation Of Net Cash
Provided By/Used In Operating
Activities To Net Profit**

Operating profit (loss) after tax	19,169	33,265
Depreciation	8,246	9,479
(Profit) / Loss on sale of property, plant and equipment	784	
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
(Increase) decrease in trade and term debtors	4,548	61,419
Increase (decrease) in trade creditors and accruals	(195,118)	84,481
Increase (decrease) in lease liabilities	(17,000)	(10,000)
Increase (decrease) in employee entitlements	20,789	14,871
Increase (decrease) in sundry provisions	(15,803)	(5,693)
Net cash provided by (used in) operating activities	(174,384)	187,823

The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division
Depreciation Schedule for the year ended 31 December, 2002**

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION				PROFIT		LOSS			
				Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+	Above	Total
Plant & Equipment																	
Laser Printer	915.00	915	0.00	61		0	0	61	D	40.00	24	0	37	0	0	0	0
Mobile Telephone	731.00	731	0.00	120		0	0	120	D	30.00	36	0	84	0	0	0	0
Computer System	8,579.00	8,579	0.00	694		0	0	694	D	40.00	278	0	416	0	0	0	0
Mobile Telephone	695.00	695	0.00	121		0	0	121	D	30.00	36	0	85	0	0	0	0
Mobile Telephone (0418699227)	268.00	268	0.00	48		0	0	48	D	30.00	14	0	34	0	0	0	0
Facsimile Machine	649.00	649	0.00	117		0	0	117	D	30.00	35	0	82	0	0	0	0
IBM 3197/DIY Computer Terminal	550.00	550	0.00	59		0	0	59	D	40.00	24	0	35	0	0	0	0
Computer System	5,411.00	5,411	0.00	1,169		0	0	1,169	D	40.00	468	0	701	0	0	0	0
Refridgerator	549.00	549	0.00	237		0	0	237	D	25.00	59	0	178	0	0	0	0
Fax Machine	599.00	599	0.00	220		0	0	220	D	30.00	66	0	154	0	0	0	0
Laminator	315.00	315	0.00	133		0	0	133	D	30.00	40	0	93	0	0	0	0
Printer	681.00 10/05/01	681	0.00	549		0	0	549	D	30.00	165	0	384	0	0	0	0
Laptop Computer	3,300.00 04/02/02	3,300	0.00	0	0 04/02/02	3,300	3,300	3,300	D	30.00	898	0	2,402	0	0	0	0
Fax Machine	959.00 08/07/02	959	0.00	0	0 08/07/02	959	959	959	D	30.00	140	0	819	0	0	0	0
Computer	2,599.00 23/12/02	2,599	0.00	0	0 23/12/02	2,599	2,599	2,599	D	30.00	19	0	2,580	0	0	0	0
	<u>26,800</u>			<u>3,528</u>		<u>0</u>	<u>6,858</u>	<u>10,386</u>			<u>2,302</u>	<u>0</u>	<u>8,084</u>				
									Deduct Private Portion		0						
										Net Depreciation		<u>2,302</u>					
Motor Vehicles																	
VX Holden Commodore CO 17609	34,298.00 12/12/00	34,298	0.00	26,254 04/12/02	20,000	0	26,254	D	22.50	5,470	0	0	0	0	784	0	
Holden Commodore CO718	32,921.00 04/12/02	32,921	0.00	0	0 04/12/02	32,921	32,921	D	18.75	474	0	32,447	0	0	0	0	
	<u>67,219</u>			<u>26,254</u>	<u>20,000</u>		<u>32,921</u>	<u>59,175</u>			<u>5,944</u>	<u>0</u>	<u>32,447</u>				
									Deduct Private Portion		0						
										Net Depreciation		<u>5,944</u>					

CFMEU Mining & Energy Division
Notes to the Financial Statements
For the year ended 31 December, 2002

Note 1: Statement of Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act. The committee has determined that the association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act and the following Australian Accounting Standards:

AAS 3:	Accounting for Income Tax (Tax-effect Accounting)
AAS 5:	Materiality
AAS 8:	Events Occurring After Reporting Date
AAS 17:	Leases

No other Australian Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

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 specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

(a) Income tax

The association adopts the liability method of tax-effect accounting whereby the income tax expense shown in the income and expenditure statement is based on the operating profit before income tax adjusted for any permanent differences.

Non-member income of the association is only assessable for tax, as member income is excluded under the principle of mutuality.

(b) Fixed Assets

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

(c) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the entity, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values. Leased assets are amortised on a straight line basis over their useful lives where it is likely that the entity will obtain ownership of the asset or over the term of the lease. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the period in which they are incurred.



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr G N Wood
Secretary
CFMEU Mining and Energy Division
WA District Branch
Mineworkers Institute
75 Throssell St
COLLIE WA 6225

Dear Mr Wood

Financial Return for year ending 31 December 2002 (FR2002/835)

I refer to your letter of 10 November 2003 received on 28 November 2003 enclosing the Branch's financial return.

I draw your attention to the following matters:

Date of presentation of report, accounts and financial statements to members or committee of management

Your letter states that these documents were supplied to the members on 29 August 2003. Section 279(6) of the *Workplace Relations Act 1996* provides that:

(6) Subject to subsection (7), an organisation shall cause the report, accounts and statements referred to in subsection (1) to be presented:

(a) within the period (in this subsection and subsection (7) called the *relevant period*) starting on the eighth day after the report, accounts and statements are, or the summary referred to in subsection (2) is, supplied to the members and ending 28 days (or such longer period as a Registrar allows) after the end of the period referred to in subsection (3)—to a general meeting of the members of the organisation or a meeting of the committee of management of the organisation; or

(b) if such a meeting is not due to be held within the relevant period—to the first meeting of the committee of management held after the relevant period.

This means that the financial report must, within the specified period, be presented to a general meeting of members or a meeting of the committee of management (sometimes called the "second meeting") after the supply of the report to members. The purpose of this requirement is to give members time to consider the report after it is supplied to them and, if they wish, to raise any matters at the "second meeting". Although your letter certifies that the financial statements were supplied to members, there is no reference to their presentation to the "second meeting".

If the Branch has presented the financial statements to a meeting as required, please advise the date of their presentation. If the report has not yet been presented, please arrange for them to be presented to a meeting and provide written confirmation following the meeting.

Notice required by section 274(4) of the Act

This provision requires those preparing an organisation's accounts to include with those accounts a notice drawing attention to the right of members to apply to an organisation for certain information and the duty of the organisation to make the information available if requested. In particular the notice must set out particular sub-sections of s274. I have set out s274 below:

WORKPLACE RELATIONS ACT 1996
- SECT 274
Information to be provided to members or Registrar

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.
- (4) Accounts prepared under section 273 shall include a notice drawing attention to subsections (1), (2) and (3) and setting out those subsections.

The accounts prepared do not appear to include this notice. Please ensure that future accounts prepared include it. You may also wish to draw this requirement to the attention of the auditors.

Income and Expenditure Statement Items

Salaries and Wages

This Statement includes an item described as "salaries & wages staff". Regulation 107 of the *Workplace Relations Regulations 1996* requires organisations' accounts to separately itemise the amounts of remuneration paid to holders of office and the amounts of remuneration paid to employees of the organisation. If any of the amounts paid under this item include amounts of remuneration to an office holder, these should be separately identified in future accounts prepared.

Donations

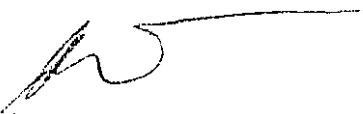
If any one donation made under this item exceeded \$1,000, a statement showing the amount and purpose of the donation and the name and address of the recipient should be lodged under s269 (1) of the Act. If the donation was made to relieve a member or dependent of your organisation from severe financial hardship the name and address of the recipient need not be provided in the statement.

References to former *Industrial Relations Act 1988*

The auditor's report and the committee of management's certificate should refer to the *Workplace Relations Act 1996*, not its predecessor. Again, you may wish to draw this to the auditor's attention.

I would be happy to discuss or clarify any of these matters with you or your auditor. Please call me on (02) 8374 6666.

Yours sincerely



Peter McKerrow
Assistant Manager, NSW Registry

10 December 2003



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr G N Wood
Secretary
CFMEU Mining and Energy Division
WA District Branch
Mineworkers Institute
75 Throssell St
COLLIE WA 6225

Dear Mr Wood

Financial Return for year ending 31 December 2002 (FR2002/835)

I refer to my letter of 10 December 2003 of which I enclose a copy and note that no response has been received.

I particularly draw your attention to my request that you indicate whether the financial statements supplied to members on 29 August 2003 were subsequently presented to a general meeting of members or to a meeting of the committee of management and if so, the date of their presentation.

Could you please provide this information by 30 January 2004.

I would be happy to discuss or clarify this or any of the matters raised in my earlier letter with you or your auditor. Please call me on (02) 8374 6666.

Yours sincerely

Peter McKerrow
Assistant Manager, NSW Registry

16 January 2004

*4/2/04: Mr Wood's secretary advised that
our letter would be responded to
very soon; the office had been
closed during the holiday period
and had just re-opened.*



CFMEU
MINING & ENERGY DIVISION
WA DISTRICT BRANCH



6 February 2004

Mr P McKerrrow
Assistant Manager NSW Registry
Australian Industrial Registry
Level 8 Terrace Towers
80 William Street
EAST SYDNEY NSW 2011



Dear Mr McKerrrow

RE: FINANCIAL RETURN FOR YEAR ENDING 31.12.02 (FR2002/835)

Further to your correspondence of 10 December 2003 in regard to the Financial Return for the year ending 31 December 2002 I wish to advise that the financial statements that were supplied to members on 29 August 2003 were subsequently presented to a committee of management meeting which was held on Monday 15 September 2003.

Further, I note your comments and advice in relation to the following information for the financial returns for the year ending 31 December 2002:

- Notice required by section 274(4) of the Act
- Income & Expenditure Statement Items – Salaries and Wages and Donations.
- References to former Industrial Relations Act 1988

We will ensure all the above information as required under the Act is included with our next financial statements and have also brought your letter and requirements of the Act to the attention of our Auditor.

We trust that this clarifies the situation and apologise for the delay in this matter.

Yours sincerely

G N WOOD
SECRETARY

Mineworkers Institute
75 Throssell Street
COLLIE WA 6225

Phone: (08) 97345600
Fax: (08) 97341898
E-mail: cfmeumwa@highway1.com.au



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr G N Wood
Branch Secretary
WA District Branch
CFMEU Mining & Energy Division
75 Throssell Street
COLLIE WA 6225

Dear Mr Wood

**Re: Lodgement of Financial Statements and Accounts for the year ending
31 December 2002 (FR2002/835)**

I refer to your letter dated 6 February 2004, in which you have supplied information requested in our previous letters to you dated 10 December 2003 and 16 January 2004.

Following the receipt of this information, confirming the date of the final Committee of Management meeting, the financial documents have been filed.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

13 February 2004