



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/717-[105N-WADB]

Mr Gary Wood  
District Secretary (Mining)  
CFMEU Mining and Energy Union  
Western Australia District Branch  
75 Throssell Street  
COLLIE WA 6625

Dear Mr Wood

**Re: Construction, Forestry, Mining and Energy Union-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, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 December, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 31 December, 2003 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 accounting, auditing and reporting obligations 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](mailto:belinda.penna@air.gov.au)  
9 January 2004



**Australian Government**  
**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
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Ref: FR2003/717 -[105N-WADB]

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

Dear Mr Wood

**Re: CFMEU - Mining and Energy Division, Western Australia District Branch  
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment 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, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 December, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

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, lodgment of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice *by 2 November, 2004* 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. lodgment 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 you may contact me on (02) 8374 6618. In reply please quote: **FR2003/717**.

Yours sincerely

*Belinda Penna*

Belinda Penna

E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)

12 October, 2004

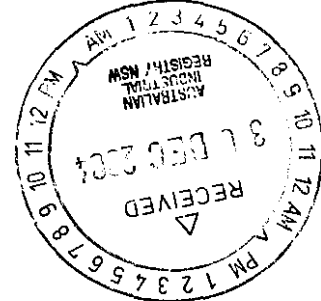


**CFMEU**  
**MINING & ENERGY DIVISION**  
WA DISTRICT BRANCH



23 December 2004

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



Dear Sir/Madam

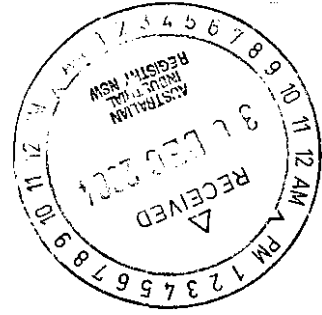
**RE: FINANCIAL DOCUMENTS**

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 2003.

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 13<sup>th</sup> September 2004

Yours sincerely

**G N WOOD**  
**SECRETARY**



## CFMEU Mining & Energy Division

Financial Statements  
For the year ended 31 December, 2003

Hodgins Associates

Chartered Accountants

19 Forrest Avenue

Bunbury 6230

Phone: 97213188 Fax: 97217051

Email: [hodgassoc@iinet.net.au](mailto:hodgassoc@iinet.net.au)

# CFMEU Mining & Energy Division

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# Hodgins Associates

Chartered Accountants

1 September 2004

## 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 2003. 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 2003; 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

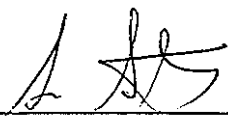
*P R Hodgins*  
P R Hodgins

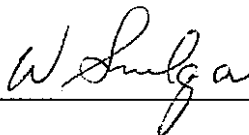
CFMEU - M INING & ENERGY DIVISION OF W A

COMMITTEE OF MANAGERMENTS' CERTIFICATE

We, LEON STROJEK and WARREN SNEZGAR,  
being two members of the Board of Management of the CFMEU - Mining & Energy  
Division 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, 2003,
- (2) In the opinion of the Board, meetings of the Union were held during the year ended December 31, 2003 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.

  
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Signed this 1<sup>ST</sup> day of SEPTEMBER 2004.



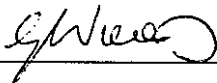
## CFMEU – MINING & ENERGY DIVISION OF WA

### 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 2003, 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 2003.
- (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 1st day of September 2004*

**CFMEU Mining & Energy Division**  
**Income and Expenditure Statement**  
**For the year ended 31 December, 2003**

	2003 \$	2002 \$
<b>Income</b>		
Fees members	415,372	465,006
Reimbursements	5,904	2,311
Interest received	13	19
Sundry income	610	
Profit / (Loss) on sale of assets		(784)
Sales merchandise	227	318
<b>Total income</b>	<u>422,126</u>	<u>466,870</u>
<b>Expenses</b>		
Accountancy & audit fees	2,615	5,855
Affiliation fees - CFMEU National	128,464	134,305
Affiliation fees - Other	1,707	2,824
Advertising and promotion	1,164	678
Bank fees and charges	1,537	1,873
Clothing allowance	600	600
Computer costs		2,116
Consultancy fees		3,300
Depreciation	9,023	8,246
Donations	140	1,783
Electricity		610
Entertainment		421
Expenses Executive	5,476	6,027
Expenses Delegates	8,850	7,459
Fines		1,100
Freight & Cartage	15	
Fringe benefits tax	1,319	3,528
General expenses	374	17
Hire/rent of Plant & Equipment	4,005	4,599
Holiday pay provision	18,227	9,217
Insurance	9,195	3,403
Interest	547	
Legal fees	40,958	23,813
Long service leave provision	1,627	1,081
Meeting costs	2,927	525

The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Income and Expenditure Statement**  
**For the year ended 31 December, 2003**

	2003 \$	2002 \$
Motor vehicle expenses	9,417	8,081
Publications & subscriptions	111	169
Postage, Printing, & Stationery	7,701	8,551
Purchases	527	5,883
Rent on land & buildings	3,600	3,600
Repairs & maintenance	783	568
Salaries & wages staff	123,442	117,275
SBU expenses		6,605
Sick leave provision	3,223	10,491
Staff training	273	
Staff amenities		236
Superannuation	11,135	9,833
Telephone	8,447	9,086
Travel and accomodation	27,491	43,943
<b>Total expenses</b>	<u>434,921</u>	<u>447,701</u>
<b>Profit (loss) from ordinary activities before income tax</b>	<b>(12,795)</b>	<b>19,169</b>
Income tax revenue relating to ordinary activities		
<b>Net profit (loss) attributable to the association</b>	<u><b>(12,795)</b></u>	<u><b>19,169</b></u>
<b>Total changes in equity of the association</b>	<u><b>(12,795)</b></u>	<u><b>19,169</b></u>
Opening retained profits	(170,030)	(189,199)
Net profit (loss) attributable to the association	(12,795)	19,169
<b>Closing retained profits</b>	<u><b>(182,825)</b></u>	<u><b>(170,030)</b></u>

The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Detailed Statement of Financial Position As At 31 December, 2003**

	<b>2003</b>	<b>2002</b>
<b>Current Assets</b>		
<b>Cash Assets</b>		
Cash at bank - Collie	57,328	71,232
Cash on hand	279	279
Commonwealth Bank Mastercard	4,000	4,000
	61,606	75,510
<b>Receivables</b>		
Amounts receivable	45,758	24,310
	45,758	24,310
<b>Current Tax Assets</b>		
GST payable control account	(40,863)	(29,186)
Input tax credit control account	28,820	35,861
GST clearing	6,167	
ATO Integrated Account Balance	21,908	
	16,033	6,675
<b>Total Current Assets</b>	<b>123,397</b>	<b>106,496</b>
<b>Non-Current Assets</b>		
<b>Property, Plant and Equipment</b>		
Plant & equipment - at cost	29,190	26,800
Less: Accumulated depreciation	(21,655)	(18,716)
Motor vehicles - at cost	32,923	32,923
Less: Accumulated depreciation	(6,558)	(474)
	33,900	40,533
<b>Total Non-Current Assets</b>	<b>33,900</b>	<b>40,533</b>
<b>Total Assets</b>	<b>157,297</b>	<b>147,029</b>

The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Detailed Statement of Financial Position As At 31 December, 2003**

	<u>2003</u>	<u>2002</u>
<b>Current Liabilities</b>		
<b>Payables</b>		
<b>Unsecured:</b>		
- Amounts payable	43,419	57,606
	<u>43,419</u>	<u>57,606</u>
<b>Current Tax Liabilities</b>		
Payroll Deductions Payable	22,674	
	<u>22,674</u>	
<b>Provisions</b>		
Provision for Employee Entitlements	150,426	127,349
	<u>150,426</u>	<u>127,349</u>
<b>Total Current Liabilities</b>	<u>216,519</u>	<u>184,955</u>
<b>Non-Current Liabilities</b>		
<b>Interest-Bearing Liabilities</b>		
<b>Unsecured:</b>		
- Amounts payable	84,462	92,962
	<u>84,462</u>	<u>92,962</u>
<b>Total Non-Current Liabilities</b>	<u>84,462</u>	<u>92,962</u>
<b>Total Liabilities</b>	<u>300,980</u>	<u>277,917</u>
<b>Net Assets (Liabilities)</b>	<u>(143,683)</u>	<u>(130,888)</u>
 <b>Members' Funds</b>		
<b>Issued Capital</b>		
Members funds	39,142	39,142
Accumulated surplus (deficit)	(182,825)	(170,030)

The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Detailed Statement of Financial Position As At 31 December, 2003**

	2003	2002
<b>Total Members' Funds</b>	<u>(143,683)</u>	<u>(130,888)</u>

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The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Cash Flow Statement**  
For the year ended 31 December, 2003

	2003	2002
<b>Cash Flow From Operating Activities</b>		
Receipts from customers	400,666	472,184
Payments to Suppliers and employees	(411,646)	(646,587)
Interest received	13	19
Interest and other costs of finance	(547)	
Net cash provided by (used in) operating activities (note 2)	<u>(11,514)</u>	<u>(174,384)</u>
Net increase (decrease) in cash held	(11,514)	(174,384)
Cash at the beginning of the year	<u>75,510</u>	<u>269,675</u>
Cash at the end of the year (note 1)	<u><u>63,996</u></u>	<u><u>95,291</u></u>

The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Cash Flow Statement**  
**For the year ended 31 December, 2003**

2003

2002

**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	57,328	71,232
Cash on hand	279	279
Commonwealth Bank Mastercard	4,000	4,000
	61,606	75,510
	(2,390)	(19,780)

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

Operating profit after income tax	(12,795)	19,169
Depreciation	9,023	8,246
(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	(21,448)	4,548
Increase (decrease) in trade creditors and accruals	(14,187)	(195,118)
Increase (decrease) in lease liabilities	(8,500)	(17,000)
Increase (decrease) in employee entitlements	23,077	20,789
Increase (decrease) in sundry provisions	13,316	(15,803)
<b>Net cash provided by (used in) operating activities</b>	<b>(11,514)</b>	<b>(174,384)</b>

The accompanying notes form part of these financial statements.





# CFMEU Mining & Energy Division

## Notes to the Financial Statements

For the year ended 31 December, 2003

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### 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.

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**Australian Government**  
**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
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Email: sydney@air.gov.au

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

Dear Mr Wood

**Re: Lodgement of Financial Statements and Accounts for the CFMEU Mining & Energy Division, WA District Branch for the year ending 31 December 2003 (FR2003/717)**

Receipt is acknowledged of the abovementioned financial documents, which were lodged in the Registry on 30 December 2004.

Before the documents can be filed some additional information is required. Please note that the obligation to provide the following information was previously explained in our letter dated 10 December 2003, in relation to the 2002 financial return. A copy of this letter is attached for your information

Date of Second Meeting

Your letter of 23 December 2004 states that the documents were supplied to the members of the Branch on 13 September 2004. Please provide that date that the "second meeting" was held.

Wages and Salaries

The income and expenditure 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 remunerations paid to officeholders and the amount of remuneration paid to employees of the organisation.

Please provide a statement setting out this information.

Financial Reporting Obligations under the RAO Schedule

As explained in the Registry's recent letter, dated 20 January 2005, outlining the Branch's financial reporting obligations under the RAO Schedule, there are now strict time limits on the completion of the various steps in the reporting process, as well as additional reporting requirements. I note that for the two most recent financial years the Branch's auditor reported on the accounts in August and September. For the financial year ended 31 December 2004, the full report of the Branch which comprises:

- the general purpose financial report
- the auditor's report; and
- the operating report


must have been supplied to members and be presented to the "second meeting" no later than 30 June 2005.

You may wish to bring these matters to the attention of the Branch auditor at an early opportunity to ensure the Branch complies with these time limits.

If you or the auditor wishes to submit draft documents for comment, the Registry can provide comments and advice on the new procedures.

If you have any enquiries about this letter please contact me on 02 83746666.

Yours sincerely,

A handwritten signature in black ink, consisting of several fluid, overlapping strokes that form a stylized, somewhat abstract shape.

Peter McKerrow  
for Deputy Industrial Registrar

22 February 2005



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

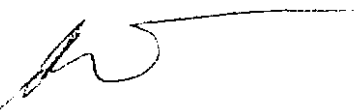
If any one donation made under this item exceeded \$1,000, a statement showing the amount and purpose of the donation and the name and address of the recipient should be lodged under s269 (1) of the Act. If the donation was made to relieve a member or dependent of your organisation from severe financial 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



**CFMEU**  
**MINING & ENERGY DIVISION**  
**WA DISTRICT BRANCH**

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21 March 2005

Ms Belinda Penna  
NSW Organisations Team  
Australian Industrial Registry  
Level 8 Terrace Towers  
80 William Street  
**EAST SYDNEY NSW 2011**

Dear Ms Penna

**RE: FINANCIAL RETURN FOR YEAR ENDING 31.12.03 (FR2003/717)**

Further to your correspondence of 22 February in regard to the Financial Return for the year ending 31 December 2003 and your facsimile of 21 March 2005 I advise the following.

**Date of Second Meeting**

The date of the second meeting was 13 December 2004.

**Wages and Salaries**

Statement of itemization of amounts paid to officeholders and employees attached.

**Financial Reporting Obligations under the RAO Schedule**

I note your comments in regard to the above and advise that we have provided a copy of the Registry's letter in regard to meeting our financial reporting obligations under the RAO Schedule to our Auditor to ensure that the time limits are met and wish to advise that the December 2004 accounts will be provided within the allowable time frame.

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

Yours sincerely

**G N WOOD**  
**SECRETARY**

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*Mineworkers Institute*  
75 Throssell Street  
COLLIE WA 6225

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

**CFMEU - M INING & ENERGY DIVISION OF W A****STATEMENT OF WAGES AND SALARIES**

I certify that the amount of "Salaries and Wages staff" which is included in the Income and Expenditure statement for the year ended 31 December 2003 for the amount of \$123,442 consists of the following amounts for remuneration paid to office holders and the remuneration paid to employees:

OFFICE HOLDERS	\$70752
EMPLOYEES	\$52690

  
\_\_\_\_\_  
**GARY WOOD.**





**Australian Government**  
**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: [sydney@air.gov.au](mailto:sydney@air.gov.au)

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

Dear Mr Wood

**Re: Lodgement of Financial Statements and Accounts for the CFMEU Mining & Energy  
Division, WA District Branch for the year ending 31 December 2003 (FR2003/717)**

I refer to your letter dated 21 March 2005, providing further information as requested in our letter to you of 22 February 2005.

Following the receipt of this additional information the documents have now been filed, and may be viewed on the internet at [www.e-airc.gov.au/105nwadb/financial](http://www.e-airc.gov.au/105nwadb/financial).

I would like to take this opportunity to remind you that information about the new financial reporting obligations under the Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) which now apply to your organisation can be found at [www.airc.gov.au/fact\\_sheets/factsheets.html](http://www.airc.gov.au/fact_sheets/factsheets.html).

Yours sincerely,

A handwritten signature in black ink that reads 'Belinda Penna'.

Belinda Penna  
for Deputy Industrial Registrar

22 March 2005