



FAIR WORK  
AUSTRALIA

9 October 2012

Mr Gary Wood  
Secretary, Western Australian District Branch  
Construction, Forestry, Mining and Energy Union  
C/- Mineworkers Institute, 75 Throssell Street  
COLLIE WA 6225



Dear Mr Wood

**Re: Lodgment of Financial Accounts and Statements – Western Australian District Branch  
for year ending 31 December 2011 (FR2011/2838)**

I refer to the above financial statements and accounts, which were received by Fair Work Australia on 2 October 2012.

The documents have been filed. However I note that a balance of \$8,959 is disclosed as an expense item for "Donations" on the Income and Expenditure Statement. If this amount included any single donation exceeding \$1,000, then a separate statement under section 237 of the *Fair Work (Registered Organisations) Act 2009* showing the prescribed particulars must be lodged. I enclose a form which may be used if this is necessary.

Statements prepared pursuant to section 237 should ordinarily be lodged within 90 days of the end of the financial year.

Attention must also be paid to the prescribed time frames for financial reporting. Financial reports should be lodged within six months and 14 days after the end of the financial year.

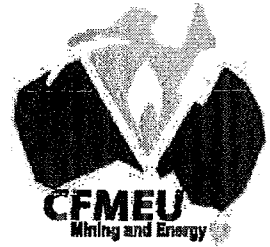
Yours sincerely,

Stephen Kellett

Senior Adviser, Regulatory Compliance Branch

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

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28 September 2012

Deputy Industrial Registrar  
Fair Work Australia  
Level 8 Terrace Towers  
80 William Street  
**EAST SYDNEY NSW 2011**



Dear Sir

**RE: FINANCIAL RETURN – YEAR ENDING 31 DECEMBER 2011**

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 2011.

Yours sincerely

A handwritten signature in black ink, appearing to read "G N Wood".

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

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Mineworkers Institute, 75 Throssell Street, COLLIE WA 6225

t: (08) 97345600 | f: (08) 97341898 | e: cfmeumwa@highway1.com.au

# **CFMEU Mining & Energy Division**

**Financial Statements**  
**For the year ended 31 December 2011**

**Hodgins Associates**  
Chartered Accountants  
Unit 9 / 45-47 Marlston Drive  
BUNBURY 6230

Phone: 97213188 Fax: 97217051

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

## **CFMEU Mining & Energy Division**

### **Independent Auditor's Report to the Members**

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#### **Report on the Financial Report**

We have audited the accompanying financial report of CFMEU Mining & Energy Division, a general purpose financial report prepared under Section 253 of the Fair Work (Registered Organisation) Act 2009 or its predecessor, Schedule 1 of the Workplace Relations Act 1996 ('the Commonwealth Acts'), which comprises the Statement by Members of the Committee, the Statement of Comprehensive Income, the Statement of Financial Position, Statement of Cash Flows, Statement of Changes In Equity, a summary of significant accounting policies and other explanatory notes for the financial year ended 31 December 2011.

#### **Committee's Responsibility for the Financial Report**

The Committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the , and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error. In Note 1, management also states in accordance with Accounting Standard AASB 101: Presentation of Financial Statements, that the financial report complies with International Financial Reporting Standards.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Independence**

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

**CFMEU Mining & Energy Division**  
**Independent Auditor's Report to the Members**


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**Auditor's Opinion**

In our opinion:

- (i) The general purpose financial report as required by section 253 of the Fair Work (Registered Organisations) Act 2009 or its predecessor, Schedule 1 of the Workplace Relations Act 1996 ('the Commonwealth acts') is presented fairly in accordance with the requirements of this 'Part', i.e. Part 3 of Chapter 8 of the Commonwealth Acts and fairly presents the financial position of CFMEU Mining & Energy Division at 31 December 2011, and its performance and its cash flows for the year ended in accordance with the Australian Accounting Standards and ;
- (ii) the financial report also complies with International Financial Reporting Standards as disclosed in Note 1.

Signed on : 3 September, 2012

  
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Peter Hodgins, Chartered Accountant  
Hodgins Associates  
9 / 45-47 Marlston Dve, Bunbury WA 6230

**CFMEU – MINING & ENERGY DIVISION OF WA  
FINANCIAL REPORTS FOR YEAR ENDED 31 DECEMBER 2011**

**OPERATING REPORT**

The Operating Report for the CFMEU – Mining & Energy Division WA District for the year ended 31 December 2011;

**Principal Activities**

The principal activities of the Union during the year were;

- Adherence to the rules of the District in furtherance of the objects of the Union consistent with the industrial relations legislation
- Implementation of the decisions of the District Executive and Committee of Management
- Implementation of the Union's organising agenda, including assistance and advice on organising site projects, the training and development of officials and planning and resourcing campaigns.
- Industrial support including assistance with legal and legislative matters.
- The administration and variation of federal and state awards.
- Negotiation and registration of certified industrial instruments on behalf of members consistent with the objects of the Workplace Relations Act and the Union rules.
- Media and other communication to members and the broader local communities of the District on issues affecting the rank and file.
- \* Monitoring and improving the health and safety of members.

**Significant changes in Financial Affairs**

For the financial year ending 31 December 2011 there has been a profit of \$31792

**Rights of members to resign**

All members of the Union have the right to resign from the Union in accordance with Rule 5(iv) of the Union Rules, by providing written notice addressed and delivered to the Lodge Secretary.

**Membership of the Union**

There were 1201 members as at 31 December 2011.

**Employees of the Union**

As at 31 December 2011 the Union employed 2 full time employees.

**Superannuation Trustee**

Gary Wood is an Officer of the Union and holds a position as Trustee and member of the Coal Industry Superannuation Board Western Australia.

**Committee of Management**

|                 |                         |                                    |
|-----------------|-------------------------|------------------------------------|
| Gary Wood       | District Secretary      | 1 January 2011 to 31 December 2011 |
| Warren Johncock | District President      | 1 January 2011 to 31 December 2011 |
| Leon Strojek    | District Vice President | 1 January 2011 to 31 December 2011 |
| Brett Harris    | District Vice President | 1 January 2011 to 31 December 2011 |
| Chris Curran    | Board of Management     | 1 January 2011 to 31 December 2011 |
| Steven Flynn    | Board of Management     | 1 January 2011 to 31 December 2011 |
| Darren Cosgrove | Board of Management     | 1 January 2011 to 31 December 2011 |
| Dennis Jones    | Board of Management     | 1 January 2011 to 31 December 2011 |

Signature:



Date: 16 March 2012

**CFMEU – MINING & ENERGY DIVISION OF WA  
FINANCIAL REPORTS FOR YEAR ENDED 31 DECEMBER 2011**

**Certificate of Secretary or other Authorised Officer**

S268 of Schedule 1B *Workplace Relations Act 1996*

I, Gary Norman Wood being the Secretary of the CFMEU – Mining & Energy Division of WA certify:

- that the documents lodge herewith are copies of the full report, referred to in S268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members on 3 September 2012; and
- that the full report was presented to a meeting on 24 September 2012 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature:



Date: 28 September 2012

**CFMEU – MINING & ENERGY DIVISION OF WA**

**COMMITTEE OF MANAGEMENT STATEMENT**

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On 3 September 2012 the Committee of Management of CFMEU – Mining & Energy Division of WA passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended December 31 2011.

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

- a) the financial statements and notes comply with the Australian Accounting Standards;
- b) the financial statements and notes comply with the 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 reporting unit for the financial year to which they relate;
- d) there are reasonable grounds to believe that the reporting unit 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 the rules of a branch concerned ; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
  - (v) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: Leo Strojek

Title of Office held: <sup>VICE</sup> President

Signature: 

Date: 3 September 2012



**CFMEU Mining & Energy Division**  
**Income and Expenditure Statement**  
**For the year ended 31 December 2011**

|                                   | 2011<br>\$     | 2010<br>\$     |
|-----------------------------------|----------------|----------------|
| <b>Income</b>                     |                |                |
| Fees members                      | 682,826        | 637,536        |
| Reimbursements                    | 56,980         | 33,352         |
| Interest received                 | 71             | 78             |
| Profit / (loss) on sale of assets | (3,691)        |                |
| Profit/ (loss) sales merchandise  | (1,316)        | (859)          |
| <b>Total income</b>               | <b>734,871</b> | <b>670,107</b> |
| <b>Expenses</b>                   |                |                |
| Accountancy & audit fees          | 3,760          | 3,600          |
| Affiliation fees - CFMEU National | 281,867        | 266,533        |
| Affiliation fees - Other          | 32,679         | 5,697          |
| Advertising and promotion         | 10,285         | 1,951          |
| Bank fees and charges             | 4,230          | 3,054          |
| Computer costs                    | 1,516          | 1,619          |
| Depreciation                      | 7,402          | 5,230          |
| Donations                         | 8,959          | 9,068          |
| Expenses Executive                | 3,277          | 3,404          |
| Expenses Delegates                | 1,100          | 534            |
| Freight & Cartage                 | 19             | 98             |
| Fringe benefits tax               |                | 3,740          |
| General expenses                  | 12,353         | 8,585          |
| Hire/rent of Plant & Equipment    | 11,236         | 11,295         |
| Holiday pay provision             | 889            | 7,802          |
| Insurance                         | 9,113          | 8,945          |
| Interest                          |                | 1,100          |
| Legal fees                        | 33,554         | 21,121         |
| Long service leave provision      | 2,222          | 5,000          |
| Meeting costs                     | 15,087         | 7,510          |
| Motor vehicle expenses            | 11,515         | 12,653         |
| Publications & subscriptions      | 1,997          | 573            |
| Postage, Printing, & Stationery   | 5,751          | 7,365          |
| Rent on land & buildings          | 1,600          | 3,600          |
| Repairs & maintenance             |                | 654            |
| Salaries & wages staff            | 180,123        | 211,221        |

The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Income and Expenditure Statement**  
For the year ended 31 December 2011

|  | 2011<br>\$     | 2010<br>\$     |
|--|----------------|----------------|
| Sick leave provision                                     |                | (39,645)       |
| Staff training   | 835            | 5,200          |
| Superannuation   | 15,657         | 35,240         |
| Telephone  | 10,747         | 10,830         |
| Travel and accomodation                                  | 35,127         | 37,568         |
| <b>Total expenses</b>                                    | <b>702,899</b> | <b>661,148</b> |
| <b>Profit from ordinary activities before income tax</b> | <b>31,972</b>  | <b>8,959</b>   |
| Income tax revenue relating to ordinary activities       |                |                |
| <b>Net profit attributable to the union</b>              | <b>31,972</b>  | <b>8,959</b>   |
| <b>Total changes in equity of the union</b>              | <b>31,972</b>  | <b>8,959</b>   |
| <br>   |                |                |
| Opening retained profits                                 | 47,585         | 38,626         |
| Net profit attributable to the union                     | 31,972         | 8,959          |
| <b>Closing retained profits</b>                          | <b>79,557</b>  | <b>47,585</b>  |

The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Detailed Statement of Financial Position As At 31 December 2011**

|                                      | 2011           | 2010           |
|--------------------------------------|----------------|----------------|
|                                      | \$             | \$             |
| <b>Current Assets</b>                |                |                |
| <b>Cash Assets</b>                   |                |                |
| Cash at bank                         | 145,610        | 129,641        |
| Leave account                        | 11,757         | 11,736         |
| Cash on hand                         | 279            | 279            |
| Commonwealth Bank Mastercard         | 4,000          | 4,000          |
|                                      | 161,646        | 145,656        |
| <b>Receivables</b>                   |                |                |
| Amounts receivable                   | 117,866        | 99,015         |
| Other debtors                        |                | 26,380         |
|                                      | 117,866        | 125,395        |
| <b>Other</b>                         |                |                |
| Stock on hand                        | 9,330          | 14,355         |
|                                      | 9,330          | 14,355         |
| <b>Total Current Assets</b>          | <b>288,842</b> | <b>285,407</b> |
| <b>Non-Current Assets</b>            |                |                |
| <b>Property, Plant and Equipment</b> |                |                |
| Plant & equipment - at cost          | 39,916         | 34,726         |
| Less: Accumulated depreciation       | (33,619)       | (32,409)       |
| Motor vehicles - at cost             | 35,488         | 37,517         |
| Less: Accumulated depreciation       | (4,740)        | (23,731)       |
|                                      | 37,044         | 16,103         |
| <b>Total Non-Current Assets</b>      | <b>37,044</b>  | <b>16,103</b>  |
| <b>Total Assets</b>                  | <b>325,887</b> | <b>301,510</b> |

The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Detailed Statement of Financial Position As At 31 December 2011**

|  | <b>2011</b>           | <b>2010</b>           |
|--|-----------------------|-----------------------|
|  | <b>\$</b>             | <b>\$</b>             |
| <b>Current Liabilities</b>             |                       |                       |
| <b>Payables</b>                        |                       |                       |
| <b>Unsecured:</b>                      |                       |                       |
| Amounts payable                        | 96,419                | 105,241               |
|  | <u>96,419</u>         | <u>105,241</u>        |
| <b>Current Tax Liabilities</b>         |                       |                       |
| GST payable control account            | 32,095                | 26,095                |
| GST payable adjustment control account | 864                   |                       |
| Input tax credit control account       | (20,545)              | (19,778)              |
| Input tax credit adjustment account    | (709)                 |                       |
| Amounts withheld from salary and wages | 3,334                 | 10,605                |
|  | <u>15,038</u>         | <u>16,922</u>         |
| <b>Provisions</b>                      |                       |                       |
| Provision for Employee Entitlements    | 134,873               | 131,762               |
|  | <u>134,873</u>        | <u>131,762</u>        |
| <b>Total Current Liabilities</b>       | <b><u>246,330</u></b> | <b><u>253,925</u></b> |
| <b>Total Liabilities</b>               | <b><u>246,330</u></b> | <b><u>253,925</u></b> |
| <b>Net Assets</b>                      | <b><u>79,557</u></b>  | <b><u>47,585</u></b>  |
| <br><b>Members' Funds</b>              |                       |                       |
| <b>Issued Capital</b>                  |                       |                       |
| Members funds                          | 47,585                | 38,626                |
| Accumulated surplus (deficit)          | 31,792                | 8,959                 |
| <b>Total Members' Funds</b>            | <b><u>79,557</u></b>  | <b><u>47,585</u></b>  |

The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Statement of Cash Flows**  
For the year ended 31 December 2011

|  | 2011      | 2010      |
|--|-----------|-----------|
|  | \$        | \$        |
| <b>Cash Flow From Operating Activities</b>                   |           |           |
| Receipts from customers                                      | 746,020   | 612,201   |
| Payments to Suppliers and employees                          | (703,092) | (575,685) |
| Interest received  | 71        | 78        |
| Interest and other costs of finance                          |           | (1,100)   |
| Net cash provided by (used in) operating activities (note 2) | 42,999    | 35,494    |
| <b>Cash Flow From Financing Activities</b>                   |           |           |
| Repayment of borrowings                                      |           | (15,787)  |
| Net cash provided by (used in) financing activities          |           | (15,787)  |
| Net increase (decrease) in cash held                         | 42,999    | 19,708    |
| Cash at the beginning of the year                            | 145,656   | 140,304   |
| Cash at the end of the year (note 1)                         | 161,646   | 160,011   |

The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Statement of Cash Flows**  
For the year ended 31 December 2011

2011

2010

**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                 | 145,610        | 129,641        |
| Leave account                | 11,757         | 11,736         |
| Cash on hand                 | 279            | 279            |
| Commonwealth Bank Mastercard | 4,000          | 4,000          |
|                              | <u>161,646</u> | <u>145,656</u> |

**Report is out of balance by :-**

|   |                 |                 |
|---|-----------------|-----------------|
| Cash at the end of the year per Cash Flow Statement | 188,655         | 160,011         |
| Closing balances of Cash (bank) accounts            | <u>161,646</u>  | <u>145,656</u>  |
|   | <u>(27,009)</u> | <u>(14,355)</u> |

**CFMEU Mining & Energy Division**  
**Statement of Cash Flows**  
For the year ended 31 December 2011

2011

2010

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

|   |                      |                      |
|---|----------------------|----------------------|
| Operating profit (loss) after tax   | 31,972               | 8,959                |
| Depreciation  | 7,402                | 5,230                |
| (Profit) / Loss on sale of property, plant and equipment  | 3,691                |                      |
| Changes in assets and liabilities net of effects of purchases and disposals of controlled entities: |                      |                      |
| (Increase) decrease in trade and term debtors   | 7,529                | (57,828)             |
| Increase (decrease) in trade creditors and accruals   | (8,822)              | 100,168              |
| Increase (decrease) in employee entitlements  | 3,111                | (26,843)             |
| Increase (decrease) in sundry provisions  | (1,884)              | 5,807                |
| <b>Net cash provided by operating activities</b>  | <b><u>42,999</u></b> | <b><u>35,494</u></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 2011**

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**Note 1: Statement of Significant Accounting Policies**

The financial report is a general purpose financial report as required by section 253 of the Fair Work (Registered Organisations) Act 2009 or its predecessor, Schedule 1 of the Workplace Relations Act 1996 ("the Commonwealth Acts") that has been prepared in accordance with Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board.

The financial report covers CFMEU Mining & Energy Division as a reporting unit. The reporting unit has as required by section 272 of the Fair Work (Registered Organisations) Act 2009 provided the following information to members:

- (1) Specified prescribed information in relation to the reporting unit on application.
  - (2) Applications were required in writing specifying the period within which, and the manner in which, the information is to be made available and the period not less than 14 days after application is made to the reporting unit.
- (3)

The reporting unit has complied with any applications made under subsection (1).

The financial report has been prepared on an accruals basis and is based on historical 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 economic entity in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

**Income tax**

The CFMEU Mining & Energy Division is an income tax exempt entity.

**Inventories**

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first-in first-out basis.

**Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

a) Property

Freehold land and buildings are measured on the fair value basis, being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction. It is a policy of CFMEU Mining & Energy Division to have an independent valuation every three years, with annual appraisals being made by the directors.

The revaluation of freehold land and buildings has not taken account of the potential capital gains tax on assets acquired after the introduction of capital gains tax.

b) Plant and equipment



**CFMEU Mining & Energy Division**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2011**

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The carrying amount of plant and equipment is reviewed annually 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 that will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining the recoverable amounts.

**c) Depreciation**

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, is depreciated on a straight line basis over their useful lives to CFMEU Mining & Energy Division commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to a depreciation charge. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

**Employee entitlements**

Provision is made for the liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash out flows to be made for those entitlements.

Contributions are made by CFMEU Mining & Energy Division to an employee superannuation fund and are charged as expenses when incurred.

CFMEU Mining & Energy Division does not record, as an asset or a liability, the difference between the employer established defined benefit superannuation plan's accrued benefits and the net market value of the plans assets.

CFMEU Mining & Energy Division operates an ownership-based remuneration scheme, details of which are provided in the Notes to Accounts. Profits or losses incurred by employees, being the difference between the market value and the par value of the shares acquired, are not recorded as remuneration paid to employees.

**Cash**

For the purpose of the statement of cash flows, cash includes cash on hand and in all call deposits with banks or financial institutions, investments in money market instruments maturing within less than two months, net of bank overdrafts.

**Comparative Figures**

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

**Revenue**

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Interest revenue is recognised on a proportional basis taking in to account the interest rates applicable to the financial assets.

Dividend revenue is recognised when the right to receive a dividend has been established. Dividends received from associates and joint venture entities are accounted for in accordance with the equity method of accounting.

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The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2011**

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Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax (GST).

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**The accompanying notes form part of these financial statements.**







16 July 2012

Mr Gary Wood  
Secretary, Western Australia District Branch (Mining and Energy Division)  
CFMEU  
75 Throssell Street  
COLLIE WA 6225

Dear Mr Wood

**Lodgement of Financial Documents for year ended 31 December 2011 - Fair Work  
(Registered Organisations) Act 2009 ['FW(RO) Act'] - Western Australia District Branch  
(Mining and Energy Division) (FR2011/2838)**

The FW(RO) Act requires audited financial accounts and statements to be lodged with Fair Work Australia within 6 months and 14 days of the end of its financial year. However this office has no record of lodgement of the Western Australia District Branch's financial documents for year ended 31 December 2011 which should have been lodged by 14 July 2012.

In order to avoid exposure to a civil (pecuniary) penalty, you must lodge the following documents without further delay: (1) A **general purpose financial report** (see section 253(2)(a)); (2) A **committee of management statement** (see the Financial Reporting Guidelines); (3) An **operating report** (see section 254(2)); (4) An **auditor's report** (see sections 257(5) to 257(11)); and (5) A **certificate** of the **secretary or other authorised officer** (see section 268).

If the outstanding documents cannot be lodged in the next 21 days, please advise in writing by 7 August 2012 an explanation why not and whether: (i) a committee of management statement and operating report have been prepared; (ii) the auditor has audited the financial report and, if so, when the auditor signed the audit report; (iii) members have been provided with the full report including the committee of management statement, the auditor's report and the operating report; (iv) the full report has also been presented to a second meeting and (v) when you expect a copy of the full report will be lodged in this office.

I draw your attention to the civil penalty provisions of the FW(RO) Act [see section 305(2)(ze)] which allow the Federal Court to impose a pecuniary penalty upon a person or organisation where accounts are not lodged in accordance with section 268. You should also be aware of the provisions of Part 1 of Chapter 9 of the FW(RO) Act which set out general duties of officers and employees of organisations and their branches in relation to financial management.

You may lodge documents electronically by sending an email with the documents attached to [sydney@fwa.gov.au](mailto:sydney@fwa.gov.au) or you may send the documents by fax to (02) 9380 6990.

Yours sincerely,

Stephen Kellett  
Organisations, Research & Advice Branch  
Fair Work Australia



FAIR WORK  
AUSTRALIA

13 January 2012

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

Dear Mr Wood

**Re: Lodgement of Financial Statements and Accounts – Western Australian District (Mining Divisional) Branch – for year ending 31 December 2011 (FR2011/2838),**

The financial year of the Western Australian District Branch ended on 31 December 2011. This is a courtesy letter for your file to remind you of the obligation to lodge audited financial accounts and statements with Fair Work Australia within the prescribed time frame, that is, by 14 July 2012, unless a 1 month extension is applied for and granted.

The documents you must lodge include:

(i) A *general purpose financial report*; (ii) A *Committee of Management statement* (iii) An *operating report*; (iv) An *auditor's report*; and (v) A *certificate* in accordance with section 268.

I draw your particular attention to

(a) s237 which requires you to prepare and lodge *a separate statement* providing the prescribed particulars of any loan, grant or donation made during the year which exceeds \$1,000;

(b) s265(5) which requires you to publish or otherwise *provide the members with completed/signed copies* of the audited accounts, report and statements before final presentation and lodgment; and

(c) s266 which requires you to *present the completed documents to a second meeting* (which, according to past practice and by my reading of the rules will include Lodge meetings endorsing presentation to the Board).

Relevant references may be found at

<http://www.fwa.gov.au/index.cfm?pagename=regorgsfrguidelines> and  
<http://www.fwa.gov.au/index.cfm?pagename=legislationfwroact>.

Yours sincerely,

Stephen Kellett

Organisations, Research and Advice Branch

Terrace Towers  
80 William Street  
East Sydney NSW 2011  
Telephone: (02) 8374 6666  
International: (612) 8374 6666  
Facsimile: (02) 9380 6990  
Email: [sydney@fwa.gov.au](mailto:sydney@fwa.gov.au)

**TIMELINE/ PLANNER**

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|------------------------------------|--|
| Financial reporting period ending: |  |
|------------------------------------|--|

1. Prepare financial statements and Operating Report.

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| 1(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. | / / |
| 1(b) A #designated officer must sign the Committee of Management 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*

*This step must be completed and the Statement signed at a first meeting*

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| 2. Auditor's Report prepared and signed and given to the Reporting Unit - s257 | / / |
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*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)*

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| 3. Provide full report free of charge to members – s265<br><br>The full report must include:<br>• the General Purpose Financial Report (which includes the Committee of Management Statement);<br>• the Auditor's Report; and<br>• the Operating Report. | / / |
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*(a) if the report is to be presented to a General Meeting the report must be provided to members 21 days before the General Meeting,  
  
or  
(b) if 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.*

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| 4. Present full report to second meeting:<br><br>(a) General Meeting of Members - s266 (1),(2);<br>OR<br><br>(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3) | / /<br><br>/ / |
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*Presentation occurs at a 'second' Meeting  
  
A second meeting which is a General Meeting must take place within 6 months of end of financial year  
  
A second meeting which is a meeting of the Committee must take place within 6 months of end of financial year*

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| 5. Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate** – s268 | / / |
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*Within 14 days of presentation at second 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 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.

