



FAIR WORK  
COMMISSION

11 October 2013

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

Dear Mr Wood,

**Re: Lodgement of financial statements and accounts - Construction, Forestry, Mining & Energy Union, Western Australian District Branch - for year ended 31 December 2012 (FR2012/530)**

I refer to the above financial statements and accounts which were lodged with the Fair Work Commission on 4 July 2013.

I have filed the documents. I have identified some issues relating to the form of disclosure to be complied with in next year's report and I set these out in the attached table. I also attach a copy of the new Reporting Guidelines issued on 26 June 2013 for your reference.

Please contact me on (02) 6723 7237 if you have any queries about the financial reporting requirements.

Yours sincerely

Stephen Kellett,  
Senior Adviser, Regulatory Compliance Branch

Table of particular provisions

Provision	What it says	Explanation
S254(2)(a) RO Act 2009	“The operating report must contain a review of the reporting unit’s principal activities during the year, <b><i>the results of those activities</i></b> and any significant changes in the nature of those activities during the year”	<p>This is a commonly overlooked or misinterpreted element of operating report reviews. Frequently, the results are expressed only as financial profits or losses. In fact, it is industrial, organisational and other results of this nature that are contemplated.</p> <p>The activities have been comprehensively described. To indicate their results, it would suffice to state whether the activities described have generally achieved their objectives, or to identify any significant achievements or results.</p>
Paragraphs 44,45 New Reporting Guidelines issued 26/6/13	<p>The auditor’s statement:</p> <p>a) must include a declaration that either:</p> <ul style="list-style-type: none"> <li>i. the auditor is an approved auditor; or</li> <li>ii. the auditor is a member of a firm where at least one member is an approved auditor; and</li> </ul> <p>b) must specify that the auditor:</p> <ul style="list-style-type: none"> <li>i. is a person who is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the Institute of Public Accountants (formerly the National Institute of Accountants); and</li> <li>ii. holds a current Public Practice Certificate.</li> </ul> <p>45. The auditor’s statement must include a declaration, that as part of the audit of the financial statement, they have concluded that management’s use of the going concern basis of accounting in the preparation of the reporting unit’s financial statements is appropriate.</p>	<p>This provision makes explicit what has been an implicit assumption in the past that appointed auditors fall in any year into the category of currently approved auditors. With increased emphasis on auditors’ duties and standards, this provision will enhance reporting unit’s governance standards and make it easier for FWC records to be maintained up-to-date.</p> <p>This requirement, in its explicit form, takes effect for all reports prepared for years ending 30 June 2013 onwards.</p> <p>Your auditor will be required to make the specific statements prescribed in next year’s report.</p>
Australian Accounting Standard 1054 paragraphs 10, 11	<p>“An entity shall disclose fees to each auditor....for (a) the audit...of the financial statements, and (b) all other services....</p> <p>...</p> <p>An entity shall describe the nature of such services”</p>	<p>The balance described as “Accountancy &amp; Audit fees” appears to combine two kinds of fees which must in future be separate entries.</p>

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

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26 June 2013

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 2012**

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 2012.

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 2012**

# **OFFICIAL COPY**

**Hodgins Associates**

**Chartered Accountants**

**Unit 9 / 45-47 Marlston Drive**

**BUNBURY 6230**

**Phone: 97213188 Fax: 97217051**

**Email: [hodgassoc@iinet.net.au](mailto:hodgassoc@iinet.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 2012..

### **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 2012, 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 : 29 May, 2013



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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 2012

## OPERATING REPORT

The Operating Report for the CFMEU – Mining & Energy Division WA District for the year ended 31 December 2012;

### 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 2012 there has been a profit of \$67529

### 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 1346 members as at 31 December 2012.

### Employees of the Union

As at 31 December 2012 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 2012 to 31 December 2012
Warren Johncock	District President	1 January 2012 to 30 June 2012
Greg Busson	District President	1 July 2012 to 31 December 2012
Leon Strojek	District Vice President	1 January 2012 to 31 December 2012
Vic Arriagada	District Vice President	1 July 2012 to 31 December 2012
Brett Harris	District Vice President	1 January 2012 to 30 June 2012
Brett Harris	Board of Management	1 July 2012 to 31 December 2012
Dennis Jones	Board of Management	1 January 2012 to 31 December 2012
Steven Harms	Board of Management	1 July 2012 to 31 December 2012
Chris Davidson	Board of Management	1 July 2012 to 31 December 2012
Chris Curran	Board of Management	1 January 2012 to 30 June 2012
Steven Flynn	Board of Management	1 January 2012 to 30 June 2012
Darren Cosgrove	Board of Management	1 January 2012 to 30 June 2012

Signature: 

Date: 22 March 2013

## CFMEU – MINING & ENERGY DIVISION OF WA

### COMMITTEE OF MANAGEMENT STATEMENT

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On 17 April 2013 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 2012.

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: 28 May 2013



**CFMEU – MINING & ENERGY DIVISION OF WA  
FINANCIAL REPORTS FOR YEAR ENDED 31 DECEMBER 2012**

**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 28 May 2013; and
- that the full report was presented to a meeting on 28 May 2013 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*

Signature:



Date: 28 May 2013

**CFMEU Mining & Energy Division**  
**Income and Expenditure Statement**  
**For the year ended 31 December 2012**

	2012 \$	2011 \$
<b>Income</b>		
Fees members	812,750	682,826
Reimbursements	1,375	56,980
Interest received	12	71
Profit / (loss) on sale of assets		(3,691)
Profit/ (loss) sales merchandise	(7,176)	(1,316)
<b>Total income</b>	<b>806,961</b>	<b>734,871</b>
<b>Expenses</b>		
Accountancy & audit fees	3,940	3,760
Affiliation fees - CFMEU National	320,899	281,867
Affiliation fees - Other	7,208	32,679
Advertising and promotion	1,568	10,285
Bank fees and charges	4,803	4,230
Computer costs	1,560	1,516
Depreciation	8,924	7,402
Donations	17,980	8,959
Expenses Executive	2,164	3,277
Expenses Delegates	14,220	1,100
Freight & Cartage	150	19
General expenses	15,619	12,353
Hire/rent of Plant & Equipment	7,248	11,236
Holiday pay provision	2,716	889
Insurance	11,106	9,113
Interest	599	
Legal fees	38,850	33,554
Long service leave provision	5,593	2,222
Meeting costs	4,650	15,087
Motor vehicle expenses	13,765	11,515
Publications & subscriptions	1,327	1,997
Postage, Printing, & Stationery	8,378	5,751
Rent on land & buildings	13,713	1,600
Salaries & wages staff	187,883	180,123
Staff training		835
Superannuation	16,030	15,657

The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Income and Expenditure Statement**  
**For the year ended 31 December 2012**

	2012 \$	2011 \$
Telephone	8,688	10,747
Travel and accomodation	19,852	35,127
Total expenses	739,432	702,899
<b>Profit from ordinary activities before income tax</b>	<b>67,529</b>	<b>31,972</b>
Income tax revenue relating to ordinary activities		
<b>Net profit attributable to the association</b>	<b>67,529</b>	<b>31,972</b>
<b>Total changes in equity of the association</b>	<b>67,529</b>	<b>31,972</b>
Opening retained profits	40,415	8,443
Net profit attributable to the association	67,529	31,972
<b>Closing retained profits</b>	<b>107,944</b>	<b>40,415</b>

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The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Detailed Statement of Financial Position As At 31 December 2012**

	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
<b>Current Assets</b>		
<b>Cash Assets</b>		
Cash at bank	123,182	145,610
Leave account	71,769	11,757
Cash on hand	279	279
Commonwealth Bank Mastercard	4,000	4,000
	199,229	161,646
<b>Receivables</b>		
Amounts receivable	149,792	117,866
	149,792	117,866
<b>Other</b>		
Stock on hand	3,580	9,330
	3,580	9,330
<b>Total Current Assets</b>	<b>352,601</b>	<b>288,842</b>
<b>Non-Current Assets</b>		
<b>Property, Plant and Equipment</b>		
Plant & equipment - at cost	39,916	39,916
Less: Accumulated depreciation	(34,856)	(33,619)
Motor vehicles - at cost	35,488	35,488
Less: Accumulated depreciation	(12,427)	(4,740)
	28,120	37,044
<b>Total Non-Current Assets</b>	<b>28,120</b>	<b>37,044</b>
<b>Total Assets</b>	<b>380,722</b>	<b>325,887</b>

The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Detailed Statement of Financial Position As At 31 December 2012**

	2012	2011
	\$	\$
<b>Current Liabilities</b>		
<b>Payables</b>		
<b>Unsecured:</b>		
Amounts payable	67,275	96,419
	67,275	96,419
<b>Current Tax Liabilities</b>		
GST payable control account	36,994	32,095
GST payable adjustment control account		864
Input tax credit control account	(17,517)	(20,545)
Input tax credit adjustment account		(709)
Amounts withheld from salary and wages	3,672	3,334
	23,150	15,038
<b>Provisions</b>		
Provision for Employee Entitlements	143,212	134,873
	143,212	134,873
<b>Total Current Liabilities</b>	<b>233,636</b>	<b>246,330</b>
<b>Total Liabilities</b>	<b>233,636</b>	<b>246,330</b>
<b>Net Assets</b>	<b>147,085</b>	<b>79,557</b>
 <b>Members' Funds</b>		
Accumulated funds	147,085	79,557
<b>Total Members' Funds</b>	<b>147,085</b>	<b>79,557</b>

The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Statement of Cash Flows**  
**For the year ended 31 December 2012**

	2012	2011
	\$	\$
<b>Cash Flow From Operating Activities</b>		
Receipts from customers	775,023	746,020
Payments to Suppliers and employees	(742,603)	(703,092)
Interest received	12	71
Interest and other costs of finance	(599)	
Net cash provided by (used in) operating activities (note 2)	<u>31,833</u>	<u>42,999</u>
Net increase (decrease) in cash held	31,833	42,999
Cash at the beginning of the year	<u>161,646</u>	<u>145,656</u>
Cash at the end of the year (note 1)	<u><u>199,229</u></u>	<u><u>161,646</u></u>

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The accompanying notes form part of these financial statements.

**CFMEU Mining & Energy Division**  
**Statement of Cash Flows**  
**For the year ended 31 December 2012**

**2012**

**2011**

**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	123,182	145,610
Leave account	71,769	11,757
Cash on hand	279	279
Commonwealth Bank Mastercard	4,000	4,000
	199,229	161,646
	199,229	161,646

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

Operating profit (loss) after tax	67,529	31,972
Depreciation	8,924	7,402
(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	(31,926)	7,529
Increase (decrease) in trade creditors and accruals	(29,144)	(8,822)
Increase (decrease) in employee entitlements	8,339	3,111
Increase (decrease) in sundry provisions	8,111	(1,884)
<b>Net cash provided by operating activities</b>	<b>31,833</b>	<b>42,999</b>
	<b>31,833</b>	<b>42,999</b>

**CFMEU Mining & Energy Division**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2012**

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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 2012

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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 2012**

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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).



**CFMEU Mining & Energy Division**  
**Depreciation Schedule for the year ended 31 December, 2012**

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			Priv	CWDV	PROFIT		LOSS		
				Date	Consid	Date	Cost	Value	T	Rate			Deprec	Upto	+	Above	Total
<b>Motor Vehicles</b>																	
Holden SV8 3.6L	35,487.54	20/06/11	35,488	0.00	30,748	0	0	30,748	D	25.00	7,687	0	23,061	0	0	0	0
	<u>35,488</u>		<u>30,748</u>		<u>0</u>		<u>0</u>	<u>30,748</u>			<u>7,687</u>	<u>0</u>	<u>23,061</u>				
								Deduct Private Portion			<u>0</u>						
								<b>Net Depreciation</b>			<u>7,687</u>						

The accompanying notes form part of these financial statements.



FAIR WORK  
COMMISSION

18 January 2013

Mr Gary Wood  
District Secretary  
Construction, Forestry, Mining and Energy Union-Mining and Energy Division Western Australia  
District Branch  
Sent by email: [cfmeumwa@highway1.com.au](mailto:cfmeumwa@highway1.com.au)

Dear Mr Wood,

**Re: Lodgement of Financial Report - [FR2012/530]**

**Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Construction, Forestry, Mining and Energy Union-Mining and Energy Division Western Australia District Branch (the reporting unit) ended on 31 December 2012.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 July 2013 (that is the period within 6 months and 14 days of the end of the financial year) under s.268 of the RO Act.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets regarding financial reporting under the RO Act are provided on the Fair Work Commission website at: [Financial Reporting Fact Sheets](#).

The documents can be emailed to [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au). If it is envisaged that the financial report cannot be lodged by the due date you are requested to contact this office prior to the due date to discuss the issue.

**It should be noted that s.268 is a civil penalty provision.** Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$33,000 for a body corporate and \$6,600 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at [robert.pfeiffer@fwc.gov.au](mailto:robert.pfeiffer@fwc.gov.au).

Yours sincerely,

Robert Pfeiffer  
Senior Adviser  
Regulatory Compliance Branch

## TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /	As soon as practicable after end of financial year
(b) A # designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).		
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report must be dated on or after date of Committee of Management Statement)
Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> <li>the General Purpose Financial Report (which includes the Committee of Management Statement);</li> <li>the Auditor's Report; and</li> <li>the Operating Report.</li> </ul>	/ /	(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,  or  (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); OR	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with the Fair Work Commission, together with the #Designated Officer's certificate++ – s268	/ /	Within 14 days of meeting

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

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

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