



Australian Government
Australian Industrial Registry

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Mr J.W. Emslie
Executive Director
Civil Contractors Federation
Northern Territory Branch
GPO Box 3175
DARWIN NT 0801

Dear Mr Emslie

Re: Financial Reports for year ended 30 June 2004 - FR2004/456

I acknowledge receipt of the financial reports of the Civil Contractors Federation - Northern Territory Branch for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 9 December 2004.

The documents have been filed.

I make the following comments to assist you when you next prepare financial reports. You are not required to take any further action in respect of the financial reports already lodged.

Statement by the Committee

This statement provides, in part:

“As stated in Note 1(a) to the financial statement, the Branch is not a *reporting entity* because, in the committee members’ opinion, it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs. This is a *general purpose financial report* that has been prepared to meet the requirements of the Workplace Relations Act 1996 and the Federation’s Registered Rules.” (my italics)

Statement 1(a) in the “Notes to and Forming Part of the Financial Statements” provides, in part:

“The Branch is not a *reporting entity* because, in the committee members’ opinion, it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs.

This is a *special purpose financial report* that has been prepared for the sole purpose of complying with the Workplace Relations Act 1996 and the Branch’s Registered Rules.” (my italics)

In turn, the Auditor’s report refers to the audited financial statements being “a *general purpose financial report*, however, it continues later:

“We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the members, or for any purpose other than that for which they were prepared.”

First, I note that I am unsure whether or not the phrase ‘reporting entity’ has a particular meaning as used above. In that regard, I note that s243(3) of Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule) a reporting unit is defined as “each branch” where an organisation is divided into

branches. Further, the obligations in Part 3, Chapter 8 of the RAO Schedule apply to either an organisation or, where an organisation is divided into branches, to reporting units.

Secondly, s253 of the RAO Schedule requires reporting units to prepare a general purpose financial report. A special purpose report does not satisfy the requirements of the RAO Schedule. The composition of a general purpose financial report is set out in s253(2).

The Northern Territory Branch of the Civil Contractors Federation is a reporting unit as defined by the Workplace Relations Act 1996 and, as such, is required to prepare a general purpose financial report consistent with the provisions of the RAO Schedule, the Workplace Relations (Registration and Accountability of Organisations) Regulations and Reporting Guidelines.

The Auditor's Report

The opinion expressed by the auditor in their report has been drafted in terms of the previous requirements of the Act. Section 257(5) of the RAO Schedule now sets out the matters on which an auditor is required to state an opinion. An example of acceptable wording would be as follows:

"In our opinion the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the RAO Schedule"

It is not clear from the Report whether or not the Auditor is an approved auditor. In this regard I draw your attention to the definition of approved auditor in regulation 4 of the RAO Regulations. In all likelihood the Auditor is such a person however, it is our preference that this is made explicit in the Report.

I note however, that the auditor has included the following qualification in his report:

"The branch, in common with entities of a similar size and nature, has been unable to introduce procedures to establish accounting control over revenue prior to its receipt in the records of the Branch. Accordingly, we have not been able to extend our audit of income for these sources beyond the amounts recorded in the accounting records of the Branch and we are therefore unable to confirm whether all such income has been recorded."

It seems to me that the "qualification" goes to the extent of the audit procedures followed and not to the adequacy of the disclosures. Having in mind the requirements of subsection 332(1) of the RAO Schedule, I am satisfied that the qualification of the auditor's report is not a deficiency, failure or shortcoming in relation to a matter referred to in subsection 257(7).

There are a number of references in the "Scope" section of the Report which refer to the "Workplace Relations Act 1966"; of course, the reference should be to Workplace Relations Act 1996.

I recommend you draw these comment to the attention of your Auditor.

If you wish to discuss any of the matters referred to above, or any related matters, I can be contacted on (03) 8661 7787 (Mon-Thurs).

Yours sincerely



Iain Stewart
Statutory Services Branch
24 February 2005

FE 2004 1456



Civil Contractors Federation NT

GPO Box 3175
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Email: ccfnt@civilcontractors.com
ABN 82 550 580 543



The Industrial Registrar
GPO Box 1994S
MELBOURNE VIC 3001

Attn: Clency Lapierre

RE; FINANCIAL RETURN YEAR ENDING 30 JUNE 2004

Please find enclosed a copy of the Financial Report for year ended 30 June 2004 for the NT branch of the Civil Contractors Federation.


J.W. EMSLIE
Executive Director

6 December 2004

Proud Sponsors of CCF :



Miller & Associates

CIVIL CONTRACTORS FEDERATION NT BRANCH

Operating Report For the Year ended 30 June 2004

Principal activities

The principal activities of the NT Branch during the financial year were representing members as a peak employer association and providing member services consistent with the objects of the Federation.

Results of principal activities

The Branch's principal activities resulted in representation on industry forums in relation to industry reform and infrastructure funding and provision of information to members.

Significant changes in nature of principal activities

There were no significant changes in the nature of the Branch's principal activities during the financial year.

Significant changes in Branch financial affairs

No matters or circumstances arose during the reporting year which significantly affected the financial affairs of the Branch.

Trustee or director of trustee company of superannuation entity or exempt public sector superannuation scheme

There are no officers who are trustees of a superannuation entity.

Number of Members

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 26, plus 10 Associates.

Number of Employees

The NT Branch had no employees. One person was under contract to provide a range of services.

Committee of Management Members

At the beginning of the financial year, there were no officer bearers as the Branch had not been formed. Elections were held in October and November, resulting in the election of the following officers:

Title

Name

President:

Mr Anthony Sage

Vice-President:

Mr Rae Snodgrass

Honorary Treasurer:

Mrs Irene Burns

Committee Members:

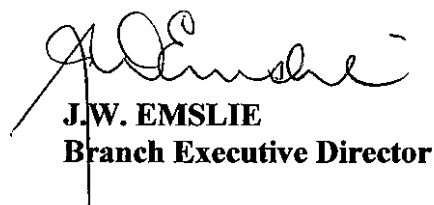
Mr Dennis M^cDonald
Mr Tony Hillier
Mr Ivan Kitchen
Mr Robert Wilson
Mr Tomo Ostojic
Mr Ray Breen

National Council Representatives:

Mr Anthony Sage
Mr Robert Wilson

Changes to the composition of the committee of management during the financial year were:

- the resignation of Mrs Irene Burns as Treasurer and the appointment of Mr Daniel Skewes as her replacement under Rule 46(h); and
- the resignation of Mr Ivan Kitchen as Committee Member



J.W. EMSLIE
Branch Executive Director
10 November 2004

Manner of resignation

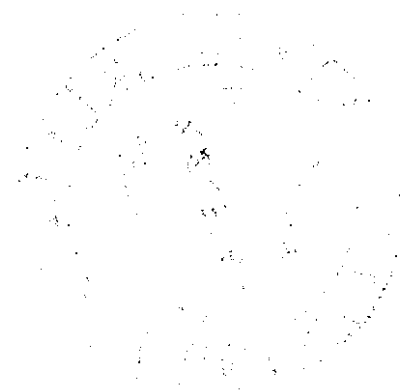
Members may resign from the Federation in accordance with rule 9, which reads as follows:

“9 - RESIGNATION OF MEMBERS

- (1) A member may resign from the Federation by written notice addressed and delivered to the National Executive Director.
- (2) A notice of resignation from membership of the Federation takes effect:
 - (a) where the member ceases to become eligible to be a member of the Federation:
 - (i) on the day on which the notice is received by the Federation; or
 - (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;whichever is later; or
 - (b) in any other case:
 - (i) at the end of two weeks after the notice is received by the Federation; or
 - (ii) on the day specified in the notice;

whichever is later.

- (3) Any dues payable but not paid by a former member of the Federation in relation to a period before the member's resignation from the Federation took effect, may be sued for and recovered in the name of the Federation, in a court of competent jurisdiction, as a debt due to the Federation.
- (4) A notice delivered to the person mentioned in subrule (1) shall be taken to have been received by the Federation when it was delivered.
- (5) A notice of resignation that has been received by the Federation is not invalid because it was not addressed and delivered in accordance with sub rule (1) of Rule 9.
- (6) A resignation from membership of the Federation is valid even if it is not affected in accordance with this section if the member is informed in writing by or on behalf of the Federation that the resignation has been accepted.”



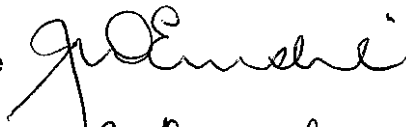
Certificate of Secretary or other Authorised Officer

s268 of Schedule 1B *Workplace Relations Act 1996*

I John William Emslie being the Executive Director of the Civil Contractors Federation Northern Territory Branch certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on 11 November 2004 and
- that the full report was presented to a general meeting of members of the reporting unit on 3 December 2004; in accordance with section 266 of the RAO Schedule.

Signature



Date:

3 December 2004

CIVIL CONTRACTORS FEDERATION NT BRANCH

Committee Of Management Statement

On 11 November 2004 the Committee of Management of Civil Contractors Federation Northern Territory Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2004:

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 organisation consists of only one reporting unit; and
 - (v) no information has been sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO; and
 - (vi) no orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of Management: John William Emslie

Title of Office held: Executive Director

Signature:



Date: 11 November 2004

CIVIL CONTRACTORS FEDERATION NT BRANCH
GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2004

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CIVIL CONTRACTORS FEDERATION NT BRANCH

Statement by the Committee


As stated in Note 1(a) to the financial statements, the Branch is not a reporting entity because, in the committee members' opinion, it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs. This is a general purpose financial report that has been prepared to meet the requirements of the Workplace Relations Act 1996 and the Federation's Registered Rules.//

The financial report has been prepared in accordance with applicable Accounting Standards and Urgent Issues Group Consensus Views, with the exceptions identified in Note 1(a).

In the opinion of the committee members:

- (a) the financial statements set out on pages 5 to 10 are drawn up so as to give a true and fair view of the branch's state of affairs as at 30 June 2004, and its results for the financial period ended on that date; and
- (b) at the time of this statement there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee members.



.....
Committee Member



.....
Committee Member

October 2004

Darwin

CIVIL CONTRACTORS FEDERATION NT BRANCH

Independent Audit Report To the Members of Civil Contractors Federation NT Branch

Scope

We have audited the financial statements, being a general purpose financial report, of Civil Contractors Federation NT Branch for the financial period ended 30 June 2004 as set out on pages 5 to 10. The Branch committee members are responsible for the preparation and presentation of the financial statements and the information contained therein. The committee members have determined that the accounting policies used and described in Note 1 to the financial statements, including the basis of accounting, are appropriate to meet the requirements of the Workplace Relations Act 1996 and are appropriate to meet the needs of the members. We have conducted an independent audit of the financial statements in order to express an opinion to the members of the Branch. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to the needs of the members.

The financial statements have been prepared for distribution to members for the purpose of fulfilling the requirements of the Workplace Relations Act 1966 and the Branch's Registered Rules. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the members, or for any purpose other than that for which they were prepared.

Our audit has been conducted in accordance with Australian Accounting Standards. Our procedures include examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material aspects, the financial statements are properly prepared in accordance with the Workplace Relations Act 1966 and present the state of affairs and results of the operations of the Branch fairly and in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Accounting Standards and Urgent Issues Group Consensus Views.

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

Audit Qualification

1. The branch, in common with entities of a similar size and nature, has been unable to introduce procedures to establish accounting control over revenue prior to its receipt in the records of the Branch. Accordingly, we have not been able to extend our audit of income from these sources beyond the amounts recorded in the accounting records of the Branch and we are therefore unable to confirm whether all such income has been recorded.

CIVIL CONTRACTORS FEDERATION NT BRANCH

Independent Audit Report to the Members of Civil Contractors Federation NT Branch

Qualified Audit Opinion

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to satisfy ourselves on the matters noted in the qualification paragraph above, the financial statements of the Branch are properly drawn up:

- (a) so as to give a true and fair view, in accordance with the accounting policies described in Note 1 to the financial statements, of the state of affairs of the Branch as at 30 June 2004 and its results for the financial period ended on that date;
- (b) in accordance with the provisions of the Workplace Relations Act 1996;
and
- (c) in accordance with applicable Accounting Standards to the extent as described in Note 1 to the financial statements.



Byrne D. Haigh B.Com FCA



BDH Consulting Pty Ltd

25 October 2004

Palmerston

CIVIL CONTRACTORS FEDERATION NT BRANCH

Statement of Income and Expenditure For the Period Ended 30 June 2004

	Notes	2004 \$
Operating revenue	2	<u>-</u>
Operating surplus/(deficit) before abnormal item	3(a)	(454)
Abnormal item		<u>-</u>
Operating surplus/(deficit)		(454)
Accumulated funds at the beginning of the financial period		<u>1040</u>
Accumulated surplus/(deficit) funds at the end of the financial period		<u>586</u>

The above statement of income and expenditure should be read in conjunction with the accompanying notes.

CIVIL CONTRACTORS FEDERATION NT BRANCH

Balance Sheet As at 30 JUNE 2004

	Notes	2004 \$
Current Assets		
Cash at Bank		11,161.91
Cash on Investment		10,298.26
Trade Debtors		<u>2,999.50</u>
Total Current Assets		<u>24,460.67</u>
Total Assets		<u>24,460.67</u>
Current Liabilities		
Trade Creditors	4	6,125.26
Revenue in Advance	4	5,000.00
Net GST Liabilities		<u>(371.71)</u>
Total Current Liabilities		<u>10,753.55</u>
Total Liabilities		<u>10,753.55</u>
Net (Liabilities)/Assets		<u><u>13,707.12</u></u>
Equity		
Accumulated surplus/(deficit)		<u>13,707.12</u>
Total Equity		<u><u>13,707.12</u></u>

The above statement of income and expenditure should be read in conjunction with the accompanying notes.

CIVIL CONTRACTORS FEDERATION NT BRANCH

Notes to and Forming Part of the Financial Statements For the Period Ended 30 June 2004

Note 1. Summary of Significant Accounting Policies	2004
(a) <i>Basis of Accounting</i>	\$

The Branch is not a reporting entity because, in the committee members' opinion, it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs.

This is a special purpose financial report that has been prepared for the sole purpose of complying with the Workplace Relations Act 1996 and the Branch's Registered Rules requirement to prepare and distribute financial statements to the members and must not be used for any other purpose.

The financial statements have been prepared in accordance with applicable Accounting Standards and Urgent Issues Group Consensus Views with the exception of the following:

AAS 8 Events Occurring After Balance Date
AAS 16 Financial Reporting by Segments
AAS 22 Related Party Disclosures
AAS 28 Statement of Cash Flows
AAS 33 Presentation and Disclosure of
Financial Instruments.

The financial statements are prepared in accordance with the historical cost convention. Unless otherwise stated, the accounting policies adopted are consistent with those of the previous year. Comparative information is reclassified where appropriate to enhance comparability.

CIVIL CONTRACTORS FEDERATION NT BRANCH
Notes to and Forming Part of the Financial Statements
For the Period Ended 30th June 2004

2004
\$

Note 1.

(b) *Acquisition of Assets*

The cost method of accounting is used for all acquisition of assets. Cost is determined as the fair value of the assets given up at the date of acquisition plus costs incidental to the acquisition.

Non-monetary assets received in the form of grants and sponsorship are recognised as assets and revenues at their fair value at the date of receipt.

(c) *Recoverable Amount of Non-Current Assets*

The recoverable amount test does not apply to the Branch as it is a not-for-profit entity and the service potential of its non-current assets are primarily related to the provision of goods and services rather than the generation of net cash flows.

(d) *Depreciation of Property, Plant and Equipment*

Depreciation is calculated on a diminishing value basis to write off the net cost or revalued amount of each item of property, plant and equipment over its expected useful life to the Branch. Estimates of remaining useful lives are made on a regular basis for all assets, with annual reassessments for major items. Depreciation rate applied is as follows:-

Plant & Equipment 30% per annum

CIVIL CONTRACTORS FEDERATION NT BRANCH

Notes to and Forming Part of the Financial Statements

For the Period Ended 30th June 2004

2004

\$

Note 2. Operating revenue

Membership Fees	43,030.26
Associate Membership Fees	3,446.96
Other revenue	
Interest received/receivable	377.84
Other	6,628.37
Total	<u>53,483.43</u>

Note 3. Operating surplus/(deficit)

(a) Operating surplus/(deficit) before abnormal item is arrived at after crediting and charging the following specific items:

Charges

Depreciation of Property, Plant and Equipment	-
Other charges against assets	
Bad and doubtful debts - trade debtors	-

Note 4. Current Liabilities – Creditors

Trade Creditors	6,125.26
Revenue in Advance-Subscriptions	5,000.00
	<u>11,125.26</u>

Note 5. Going Concern

The financial statements have been prepared on a going concern basis which assumes that the Branch will continue in operation for at least twelve months from the date of signing of the financial statements. The appropriateness of this basis is dependent upon the continued support from its members.

CIVIL CONTRACTORS FEDERATION NT BRANCH

Detailed Income and Expenditure For Period Ended 30 June 2004

	2004
	\$
<i>Income</i>	
Membership Fees	43,030.26
Associate Membership Fees	3,446.96
Interest	377.84
Dinner Meetings	1,354.55
Sponsorship Fees	1,857.82
Miscellaneous Income	3,476.39
Total Income	<u>53,543.82</u>
<i>Expenses</i>	
Audit and Accounting Fees	500.00
Advertising	2,742.55
Bank Fees	60.40
Consulting Fees - Director	22,500.00
Contribution Fee	6,325.77
Hire Costs	1,810.92
Insurance	678.89
Postage and Stationery	1,173.31
Travel and Accomodation	4,044.86
Total Expenses	<u>39,836.70</u>
Net Income/(Expenditure)	<u>13,707.12</u>



AUSTRALIAN INDUSTRIAL REGISTRY

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Fax: (03) 9654 6812

Mr R Peck
President
Association of Consulting Architects - Australia
PO Box 18142 Collins Street East Post Office
MELBOURNE 8003

copy only

Dear Mr Peck,

**Re: Association of Consulting Architects - Australia
Financial documents for year ended 30 June 1996 (F No. 315062), and
Qualified Audit Report (R No. 31030 of 1997)**

Thank you for the financial documents of the Association of Consulting Architects - Australia for the year ended 30 June 1996. The documents were lodged in this office on 3 April 1997.

The documents have been filed.

I note however, that the auditor has included the following qualification in his report:

".....

As an audit procedure it was not practicable to extend our examination of income received by the Association beyond the accounting for amounts received as shown by the books and records of the Association."

The same qualification has been made in previous years. It seems to me that the "qualification" goes to the extent of the audit procedures followed and not to the adequacy of the disclosures. Having in mind the requirements of subsection 280(2) of the Workplace Relations Act 1996, I am satisfied that the qualification of the auditor's report is not a deficiency, failure or shortcoming in relation to a matter referred to in subsection 276(4).

Yours sincerely,

Damien P. Staunton
Deputy Industrial Registrar

17 April 1997