



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

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9654 6672

Mr Bob Osborne  
Executive Director  
Civil Contractors Federation  
South Australian Branch  
60 Woodville Rd  
Woodville SA 5011

Dear Mr Osborne,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial reports for year ended 30 June 2004 - FR 2004/458**

I have received the financial documents of the Civil Contractors Federation - South Australian Branch for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 1 September 2004.

The documents have been filed.

Although the documents have been filed, I would like to comment on some issues arising out of the reports. I make these comments to assist you when you next prepare financial reports. You do not need to take any further action in respect of the financial reports already lodged.

**1. 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 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."*

I have forwarded a copy of this letter to the auditor.

**2. Operating Report**

**(a) Membership of Committee of Management**

The operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position (regulation 159(c) of the RAO Regulations).

The operating report lodged did not provide details of the membership of the committee of management as at 30 June 2004, although such details were provided in attachments to the reports. In order to fully comply with the abovementioned regulation, details of membership of the committee at the beginning of the financial year and any changes made to the composition of the committee during the financial year should be set out in the operating report itself.

**(b) Number of Members and Employees**

The operating report is also required to contain information about the number of members and the number of employees of the reporting unit. Some of that information is contained in a document titled "Declaration" and signed by you as the Branch Executive Director. Future operating reports should include all required information.

**3. Committee of Management's Statement**

The Industrial Registrar's Reporting guidelines (made under section 255 of the RAO Schedule) states:

*"The committee of management statement must include declarations by the committee of management as to whether in the opinion of the committee of management:*

.....

*(e)(i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of the branch concerned; and*

.....

*(e)(iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations;*

The Committee of Management's Statement does not contain the above declarations. Future Committee of Management's statements should include all required information.

**4. Accounting Officer's Certificate**

There is no requirement under the RAO Schedule to lodge an accounting officer's certificate. Such certificate was previously required by section 273(2) of the Act and regulation 109(1)(a) of the *Workplace Relations Regulations*.

Please do not hesitate to contact me on (03) 8661 7993 if you wish to discuss this letter.

Yours sincerely,



Larry Powell  
Statutory Services Branch

19 October 2004



**Australian Government**  

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**Australian Industrial Registry**

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7993  
Fax: (03) 9654 6672

Mr. R. Foster  
Certified Practising Accountant  
7 John Street  
BURNSIDE SA 5066

**Re: Contractors Federation - South Australian Branch - Financial reports for  
year ended 30 June 2004 - FR 2004/458**

Please find enclosed for your information a copy of our letter to the South Australian  
Branch Secretary of the abovenamed organisation.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L Powell'.

Larry Powell  
Statutory Services Branch

19 October 2004



FR 2004/458

# CIVIL CONTRACTORS FEDERATION

SOUTH AUSTRALIAN BRANCH: 60 Woodville Road, Woodville S.A. 5011  
Telephone: (08) 8244 0922 • Facsimile: (08) 8244 0933 • ABN: 65 484 720 549  
Email: admin@ccfsa.asn.au • Website: www.civilcontractors.com

30<sup>th</sup> August 2004

Deputy Industrial Registrar  
Australian Industrial Registry  
South Australian Registry  
Riverside Centre  
North Terrace  
Adelaide SA 5000



Dear Sir/Madam

Ref FR 2004/458

Please find enclosed a copy of the minutes of our 2003/04 Branch Annual General Meeting, held on the 18<sup>th</sup> August 2004, the audited financial report and accompanying papers for the year ended 30<sup>th</sup> June 2004 and the AEC Declaration of results for uncontested offices for the SA Branch in 2004/05.

In regards to the vacancies of Branch Vice President and one National Councillor position, the AEC called for further nominations of these two vacant positions. Whilst we are yet to receive the written declaration from the AEC, Christopher John Reynolds was elected unopposed as Vice President and Graeme Alexander Lawler elected unopposed as the National Councillor on the 18<sup>th</sup> August 2004. Mr Reynolds has vacated the elected committee position after being elected for the Vice President position.

A list of the names, postal addresses and occupations of the persons holding office and a Declaration from the Branch Executive Director regarding the maintenance of register of members and number of members as at the 31<sup>st</sup> December 2003 are also enclosed.

Copies of the audited financial accounts and accompanying reports were mailed to financial members of the Branch on the 23<sup>rd</sup> July 2004.

The CCF SA Branch address is 60 Woodville Road, Woodville SA 5011.

Yours sincerely

Bob Osborne  
EXECUTIVE DIRECTOR.

## CIVIL CONTRACTORS FEDERATION SOUTH AUSTRALIAN BRANCH

### MINUTES FROM ANNUAL GENERAL MEETING OF MEMBERS HELD AT THE PORT CLUB, CNR QUEEN STREET AND BROUGHAM PLACE, ALBERTON ON WEDNESDY 18<sup>TH</sup> AUGUST 2004 AT 7:30 PM

#### PRESENT

Messrs	Graeme Lawler (In the Chair)	- Leed Engineering
	Barry Curtin	- MC
	John Kosmina	- Guest Speaker
	Duncan MacGillivray	- Longview Vineyard
	Ted Williams	- Life Member
Ms	Joyce Williams	
Mr	Bob Osborne	- CCF SA
Mrs	Sandra Osborne	
Ms	Lidia Frangiskos	- CCF SA
Mr	Andrew Frangiskos	
Mr	Stan Lewinski	- CCF SA
Ms	Rebecca Fletcher	- CCF SA
Mr	Daniel Fletcher	
Ms	Kaye Mitchell	- CCF SA
Ms	Alison Hudd	- CCF SA
Mr	Darryl Hudd	

plus representatives from the following companies, totalling 138 people:-

#### Full

ADCIV  
Bardavcol Pty Ltd  
Beltrame Civil  
CATCON  
Coates Hire Operations  
Davalan Industries  
DML Constructions  
GEM Group Pty Ltd  
Landscape Construction Services  
Leed Engineering  
Linke Contracting  
LR & M Constructions  
Lucas Earthmovers  
A & MJ Musolino  
OAMPS Insurance  
Pridham Earthmovers  
Renfrey Plant Hire  
Top Coat Asphalt  
Tron Civil Contracting  
Truck N Loader Servicing  
Truran Earthmovers  
York Civil

#### Associate

Bridgestone Earthmover Tyres  
Boral Construction Materials  
Caterpillar - Singapore  
Cavpower  
Civil Skills & Technology Centre  
Construction Equipment Australia  
Geofabrics Australasia  
Hitachi Construction Machinery  
Humes  
OAMPS Insurance Brokers  
Rocla Pipeline Products  
Warrin Mining & Construction

#### Affiliate

Dial Before You Dig

#### Other Guests

West Torrens Council  
Mount Barker Council  
The Barossa Council  
Steve Kennedy  
Transport SA  
SEMPAC Pty Ltd

#### APOLOGIES

were received from the following companies:-

AR Contracting Services Pty Ltd	
Bordertown Stone Supplies	- John Phelps
Ceduna Bulk Hauliers	
City of Onkaparinga	- Geoff Hatwell
BJ Jarrad Pty Ltd	
Lorenzin Construction	- Bill Lorenzin
LR & M Constructions Pty Ltd	- John Chamberlain
Mine & Quarry Service Co	- Peter Duffy
Paluszek Enterprises	- Ted Paluszek
Paringa Earthmovers	- Helen Smith
Southern Quarries	- Steve Seal

## **INTRODUCTION**

MC Barry Curtin welcomed everyone to the Annual General Meeting of the Civil Contractors Federation SA Branch and explained the format for the evening.

## **WELCOME**

President Graeme Lawler welcomed members, partners, guests and sponsors and in particular, acknowledged our MC Barry Curtin, guest speakers John Kosmina and Duncan MacGillivray, Hitachi Construction Machinery and Life Members Ted Williams and his wife Joyce and David Truran and his wife Cath.

## **PRESIDENT'S REPORT**

Graeme Lawler referred to the circulated President's Report and elaborated on a number of points, including industry activity levels, recent successes, future directions and appreciation to various persons and Committees. He sought to have the full report received and adopted and it was resolved:

**" That the President's Report for 2003/2004 as circulated be accepted. "**

## **SPONSORSHIP ACKNOWLEDGEMENT**

Graeme Lawler invited Steve Berwick, National Operations Manager of Hitachi Construction Machinery, who is the AGM sponsor, to address members and guests.

## **CONFIRMATION OF MINUTES**

It was moved by Graeme Lawler and seconded by Chris Reynolds:

**" That the minutes of the CCF SA Annual General Meeting held on the 13<sup>th</sup> August 2003 as circulated and tabled in the Minute Book be taken as read and confirmed as a true and correct record. "**

Carried

## **COMMITTEE ELECTIONS FOR 2004/2005**

Bob Osborne explained that the initial election was conducted by the Australian Electoral Commission in July 2004.

However, there were two vacancies still on the Committee, being Vice President and a National Councillor and this required a further election. He then introduced Stephen Gordge from the AEC to conduct this election.

Stephen Gordge advised that nominations for the casual vacancies had been received with nominations closing on the 18<sup>th</sup> August 2004 and one had been received for each position. He then called for any further nominations from the floor and as none were forthcoming, he advised that Chris Reynolds (Vice President) and Graeme Lawler (National Councillor) were duly elected unopposed.

Bob Osborne then announced the full results of the election for the 2004/2005 Branch Committee.

BRANCH PRESIDENT:	Tony Baulderstone
BRANCH VICE PRESIDENT:	Chris Reynolds
BRANCH TREASURER:	Dennis Lorenzin
COMMITTEE:	Aaron Blackmore, Graeme Lawler, Andrew Lukasik, Ted Paluszek, Kevin Renfrey, Garry Stewart, Ray Thompson, Mark Wauer, Allan Wilkey and Andrew Young (one casual vacancy created by Chris Reynolds being re-elected to the Vice President position)
NATIONAL COUNCILLORS:	Graeme Lawler and Kevin Renfrey

He then extended appreciation to retiring Committee member Colin Bullock. The Sub-Committees and Regional Committees and Chairman were also thanked for their support over the last year.

### **ANNUAL FINANCIAL STATEMENT**

A copy of the audited Financial Report had been circulated to all CCF members on the 23<sup>rd</sup> July 2004, in accordance with the RAO schedule requirements of the Workplace Relations Act. The audited Financial Report for the year ended 30th June 2004, with accompanying reports, was tabled and explained by Bob Osborne. It was moved by Harold Wilkey and seconded by Dennis Lorenzin:

**" That the audited financial report for the year ending 30<sup>th</sup> June 2004 be approved. "**

Carried

### **2004/2005 SUBSCRIPTIONS**

Bob Osborne referred to the Management Committee recommended subscriptions for 2004/2005 showing an average 3% increase. He also referred to the restructuring of Associate members' subscriptions. It was moved by Kevin Renfrey and seconded by Graeme Lawler:

**" That the recommended subscription rates for 2004/2005 be approved. "**

Carried

### **AUDITOR**

It was recommended by the Branch Management Committee that our current auditor, Robert W Foster CPA be re-appointed for 2004/2005. It was moved by Dennis Lorenzin and seconded by Andrew Lukasik:

**" That Robert W Foster be appointed as auditor for the 2004/2005 year. "**

Carried

**GUEST SPEAKERS**

Barry Curtin introduced Duncan MacGillivray, founder of the internationally famous Two Dogs alcoholic soft drinks range , who now runs his own Longview Vineyard Wines. A selection of their wines was on the tables to sample. Duncan explained to guests how the Two Dogs drinks were invented and their incredible growth through the international market.

Barry Curtin then introduced John Kosmina, who in 2004 was awarded the title of SA's greatest ever soccer player. John provided a background of his vast career, which included Australian and international representation, as well as his coaching achievements. He also spoke on the formation and success of Adelaide United and the proposed competition for Australian soccer in 2005.

**NATIONAL CONFERENCE**

Graeme Lawler referred to the coming CCF National Conference, which will be held on at the Melbourne Crown Casino in November and encouraged members to attend.

**PRESENTATION**

Tom Faint from Dial Before You Dig made a presentation to David Truran and his wife Cath in recognition of David's term on the DB4UD Board.

**RAFFLE DRAWS**

A raffle draw was conducted for prizes provided by our sponsors Hitachi Construction Machinery. There was also a competition for prizes provided by Dial Before You Dig.

**VOTE OF THANKS**

Tony Baulderstone extended a vote of thanks to our Guest Speakers John Kosmina and Duncan MacGillivray, MC Barry Curtin and Hitachi Construction Machinery for their support through sponsorship of tonight's function. He also led a vote of appreciation for retiring President Graeme Lawler for his committed leadership ove the past 3 ½ years.

**DATE OF NEXT MEETING**

Graeme Lawler advised that the next AGM would be the same date as the Annual General Meeting of the Earthmoving Contractors Association of SA Inc in August of 2005.

**CLOSURE**

Barry Curtin closed the meeting at 11.05pm.

**READ AND CONFIRMED**

**CHAIRMAN**

/ /



# CIVIL CONTRACTORS FEDERATION SOUTH AUSTRALIAN BRANCH

## Certificate by the Committee of Management for the Year Ended 30<sup>th</sup> June 2004

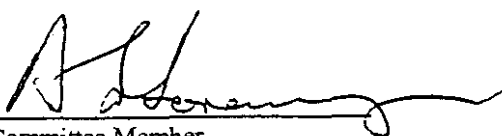
In accordance with Section 253 of the RAO Schedule of the Workplace Relations Act, we have caused the preparation of a General Purpose Financial Report including accounts and statements for the financial year ended 30<sup>th</sup> June 2004.


The accounts and statements are comprised of an account of Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and notes forming part of the accounts.

In our opinion:

- (i) the accounts and statements show a true and fair view of, the financial affairs, income and expenditure and cash flows of the organisation for the year; ✓
- (ii) during the financial year to which the accounts relate, meetings of the Committee of Management were held in accordance with the rules of the organisation; ✓
- (iii) to the knowledge of any members of the Committee, there have been, during the financial year to which the accounts relate, no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under Section 272 of the RAO Schedule), or copies of those records or other documents, or copies of the rules of the organisation, have not been furnished, or made available, to members of the organisation in accordance with the Act, the Regulations to the Act or the rules of the organisation; ✓
- (iv) in relation to the report prepared in accordance with section 276 of the Act by the auditor of the organisation in respect of the financial year immediately preceding the financial year to which the accounts relate and in relation to any accounts and statements prepared in accordance with subsection 273 (1) of the Act to which that report relates, the organisation has complied with subsection 279 (1) and 279 (6) of the Act.
- (v) we have reasonable grounds to believe that the Branch will be able to pay its debts as and when they fall due, unless it is required to meet the debts of the Civil Contractors Federation, or other Branch organisations, as referred to in notes 3, 4 and 5 to the accounts and statements. ✓
- (vi) the accounts and statements of the Branch have been made out in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the RAO Schedule of the Workplace Relations Act. ✓

Signed in accordance with a resolution of the Committee of Management dated 22<sup>nd</sup> July 2004

  
Committee Member

  
Committee Member

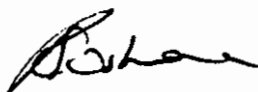
**CIVIL CONTRACTORS FEDERATION SOUTH AUSTRALIAN BRANCH***not necessary***Certificate by the Accounting Officer for the Year Ended 30<sup>th</sup> June 2004**

At 30<sup>th</sup> June 2004, there were 217 companies that were members of the organisation.

In my opinion:

- (i) the accounts show a true and fair view of the financial affairs of the organisation as at the end of the financial year;
- (ii) a record has been kept of all the monies paid by, or collected from, members of the organisation, and all moneys so paid or collected have been credited to the bank account of accounts to which those moneys are to be credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) no payment was made out of a fund referred to in subparagraph 107 (b) (xiii) or (xv) for a purpose other than the purpose for which the fund was operated and, if any such payment was so made, it was approved in accordance with the rules of the organisation;
- (v) all loans or other financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules of the organisation; and
- (vi) the register of members of the organisation was maintained in accordance with the Act.

22<sup>nd</sup> July 2004



Accounting Officer  
Robert Osborne

# CIVIL CONTRACTORS FEDERATION SOUTH AUSTRALIAN BRANCH

## Operating Report by the Branch Executive Director for the Year Ended 30<sup>th</sup> June 2004

Listed below is a brief outline of the principal activities including results of the SA Branch during the 2003/04 financial year.

- (i) The conduct of regular industry meetings, functions and events, has enabled the branch to effectively comply with the relevant objects of the organisation;
- (ii) The offer to industry, access to a user pay structured management system (intergrating OHS, quality assurance and environmental management) under the Federation's National Prequalification System was significantly less in 2003/04 when compared to the previous year, due to a lower than expected take up by Public Sector clients;
- (iii) Member subscription income levels are consistent with the previous financial year;
- (iv) The training and plant operator assessment programs of the branch under the Federation's Registered Training Organisation status has shown significant growth, mainly due to these activities reflecting a full 12 months operations when compared to the partial year activities of the previous financial year;
- (v) Members may resign by written notice addressed to the Branch and delivered to the National Executive Director;
- (vi) There has been no significant increase in the financial affairs during the year other than as reported above;
- (vii) To the best of our knowledge, no officer or member of the SA Branch is a Trustee of a Superannuation entity.

22<sup>nd</sup> July 2004



Branch Executive Director  
Robert Osborne

# CIVIL CONTRACTORS FEDERATION SOUTH AUSTRALIAN BRANCH

## Independent Audit Report to the Branch Members

I have audited the accounts and statements of Civil Contractors Federation SA Branch for the year ended 30th June 2004, as set out on pages 6 to 14. The Committee of Management is responsible for the preparation and presentation of the accounts and statements and the information contained therein.

I have conducted an independent audit of the accounts and statements in order to express an opinion on them to the Branch organisation members. My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts and statements are free of material miss-statement.

My procedures included examinations on a test basis of evidence supporting the amounts and other disclosures in the accounts and statements and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether in all material respects, the accounts and statements are presented fairly in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and the Workplace Relations Act, so as to present a view which is consistent with our understanding of the Branch organisation's financial position, the results of its operations and its cash flows.

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

### Audit Opinion

- (a) In my opinion:
- (i) there were kept by the Branch organisation in relation to the year, satisfactory accounting records, including:
    - (A) records of the sources and nature of the income of the Branch organisation (including income from members); and
    - (B) records of the nature and purposes of the expenditure of the Branch organisation; and
  - (ii) the accounts and statements prepared under the Workplace Relations Act in relation to the year were properly drawn up so as to give a true and fair view in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Workplace Relations Act of:
    - (A) the financial affairs of the Branch organisation as at the end of the year; and
    - (B) the income and expenditure and any surplus or deficit of the Branch organisation for the year; and
    - (C) its cash flows for the year; and
- (b) all the information and explanations that, under subsection (2) of section 276 of the Workplace Relations Act, officers or employees of the Branch organisation were required to provide were provided.

### Emphasis of Matter

Without qualification to the opinion expressed above, attention is drawn to the following matter affecting the financial report at 30<sup>th</sup> June 2004.

#### (1) Inherent Uncertainty Regarding Going Concern

Attention is drawn to the matters referred to in notes 3, 4 and 5 to the accounts and statements. The South Australian Branch is part of the Civil Contractors Federation and accordingly, the South Australian Branch assets and liabilities form part of the assets and liabilities of the Civil Contractors Federation.

In the event that the Civil Contractors Federation was unable to pay its debts, it is believed that all of the assets of the Branch could be applied for that purpose.

**CIVIL CONTRACTORS FEDERATION SOUTH AUSTRALIAN BRANCH****Independent Audit Report to the Branch Members (Cont'd)****(1) Inherent Uncertainty Regarding Going Concern Continued**

I have no means to properly assess whether the Civil Contractors Federation is in a position to pay its debts as and when they fall due and we do not believe that the South Australian Branch is in a position to provide any further assistance to me in this regard.

I do not believe it is possible for conclusion to be reached by me or the Branch Committee of Management on the ability of the Civil Contractors Federation to pay its debts as and when they fall due without an audit being conducted on the Civil Contractors Federation and all of its other Branches, and the results of such audit being provided to us before the completion of our audit of the South Australian Branch.

The Workplace Relations Act requires that the accounts and statements of the Branch be separately prepared and audited as an autonomous entity.



Date: 22<sup>nd</sup> July 2004

ROBERT W FOSTER FCPA  
Certified Practising Accountant

7 John Street  
BURNSIDE SA 5066

# CIVIL CONTRACTORS FEDERATION SOUTH AUSTRALIAN BRANCH

## Statement of Financial Performance for the Year Ended 30<sup>th</sup> June 2004

	<u>2003</u>	<u>Income from Operating Activities</u>		<u>2004</u>
\$	-	2004 PWE Expo (Note 12)	\$	6,000.00
	1,915.23	Clean Fill Dumping		-
	7,200.00	CSTC Servicing		-
	-	OAMPS Endorsement Fee		4,960.00
	3,568.80	CCF 2001 National Conference/Expo Surplus		-
	405.10	Fuel - AFD		1,501.59
	76,834.00	Functions		95,359.55
	2,897.85	Interest		4,205.34
	62,280.00	National Prequalification		35,477.27
	13,500.00	Land Management		2,750.00
	17,924.00	Meetings		19,601.95
	2,947.31	Meeting Room		5,892.33
	5,363.49	Award Servicing		5,599.99
		Subscriptions:		
	217,124.74	Member Subscriptions		218,185.45
	-	Discount Given		-
	31,652.03	CCF Servicing to ECA (Note 8 (i))		32,430.00
	5,259.55	Sundry		5,147.64
		Training:		
	-	Training Civil Train Tickets		4,677.32
	27,658.64	Training Income Miscellaneous (Note 8 (ii))		-
	3,100.00	Training - Own Courses		43,537.27
	82,856.39	Training - Assessments		183,676.94
	18,920.00	Year Book		18,570.00
	581,407.13	Total Income	\$	687,572.64
		<u>Expenditure from Operating Activities</u>		
\$	2,685.00	Audit	\$	2,785.00
	2,687.50	Bad Debts		-
	2,703.01	Bank Fees and Charges		2,861.45
	6,227.89	CCF National Conferences		5,114.29
	7.27	CCF National Issues - Fuel		-
	25,059.92	CCF National Levy (Note 15)		35,455.97
	3,714.82	CCF National Meetings		3,338.94
	922.18	Computer Expenses		2,948.43
	4,100.00	CCF Online		4,927.27
	1,320.40	Consulting Fees		2,555.08
	4,607.41	Depreciation		11,752.63
	55,253.75	Function Expenses		72,906.11
	1,962.33	Insurances		4,127.20
	441.45	Debt Collection		92.36
	442.00	Legal Fees		-
	629.00	Lobbying and Promotion		2,128.15
	17,948.54	Meetings Expenses		17,784.19
	362.67	Meeting Room		1,878.36
	-	CAR Expenses		9,530.92

(cont'd)

# CIVIL CONTRACTORS FEDERATION SOUTH AUSTRALIAN BRANCH

## Statement of Financial Performance for the Year Ended 30<sup>th</sup> June 2004 (cont'd)

<u>2003</u>	<u>Expenditure</u>	<u>2004</u>
-	Interest Paid on Motor Vehicle Loan	1,128.00
8,075.44	Motor Vehicle Expenses (Note 8 (v))	7,168.92
5,430.23	Other Office Costs	3,294.72
16,688.41	Printing, Postage, Stationery, Courier, Etc	14,696.55
37,176.08	National Prequalification	22,622.16
-	National Prequalification WorkCover Grant	-
56,700.00	Rent (Note 7)	58,700.04
	Staffing Expenses:	
74,000.16	Executive Director	76,200.02
109,161.53	Salaries and Wages	88,451.86
15,477.67	Mandatory Superannuation Contributions	14,763.92
1,218.12	WorkCover	1,488.10
3,124.63	Fringe Benefits Tax	2,826.28
3,466.00	Annual Leave Provision (Note 6)	3,465.72
837.24	Long Service Leave Provision (Note 6)	2,092.54
4,912.39	Staffing	50,396.94
3,490.91	Subscriptions to Others	1,966.28
2,012.70	Sundry Expenses	1,941.42
10,443.68	Telephone	11,856.61
	Training:	
35,105.73	Training - Assessments	78,421.47
2,697.81	Training - Own Courses	25,940.97
12.50	Training Expenses - Miscellaneous	670.56
-	Training Expenses - Civil Train	3,606.81
1,417.14	Award Servicing	876.77
638.48	Travel and Accommodation	-
13,189.32	Year Book Expenses	12,829.11
-	2004 PWE Expo	1,513.64
<hr/>		<hr/>
\$ 536,351.31	<b>Total Expenditure</b>	\$ 667,105.76
<hr/>		<hr/>
45,055.82	<b>Surplus/-Deficit for the Year of Income over Expenditure</b>	20,466.88
-	<b>Plus</b> Write Back Provision for Membership Liability	-
-	<b>Plus</b> Capital Profit on Acquisition of Commodore Motor Vehicle	-
51,520.46	<b>Plus</b> Accumulated Funds from previous year	96,576.28
<hr/>		<hr/>
\$ 96,576.28	<b>ACCUMULATED GENERAL FUNDS PER BALANCE SHEET</b>	\$ 117,043.16
<hr/>		<hr/>

# CIVIL CONTRACTORS FEDERATION SOUTH AUSTRALIAN BRANCH

## Statement of Financial Position as at 30<sup>th</sup> June 2004

	<u>2003</u>	<u>Assets</u>	<u>2004</u>	<u>2004</u>
		<u>Current Assets</u>		
	49,775.67	Cash at Bank		151,063.25
	500.00	Cash on Hand		500.00
	159,753.57	Accounts Receivable		102,718.63
	<u>7,002.96</u>	Payments in Advance		<u>3,997.67</u>
	217,032.20			258,279.55
		<u>Non-Current Assets - At Cost</u>		
	12,500.00	Beaconsfield Press Shares (Note 8 (iv))		12,500.00
\$	56,162.79	Office Equipment	67,511.61	
	<u>-47,014.47</u>	Less Provision for Depreciation	<u>-53,109.10</u>	14,402.51
	13,618.50	Leasehold Improvements	13,618.50	
	<u>-13,618.50</u>	Less Provision for Amortisation	<u>-13,618.50</u>	-
	9,900.00	Motor Vehicle - Commodore and Camry	37,718.63	
	<u>-1,856.00</u>	Less Provision for Depreciation	<u>-7,514.00</u>	<u>30,204.63</u>
	8,044.00			
	<u>246,724.52</u>	Total Assets		<u>315,386.69</u>
		<u>Liabilities</u>		
		<u>Current Liabilities</u>		
	25,588.75	Accounts Payable	\$	16,382.90
	18,691.25	Net GST Collected		17,216.42
	2,792.00	PAYG Tax		2,871.00
	1,455.03	Accrued Expenditure		3,485.00
	3,055.65	Receipts in Advance		4,884.43
	41,376.51	Subscriptions in Advance		68,899.68
	6,500.00	Loan from ECA of SA (Note 8 (iii))		6,500.00
	7,652.54	Provision for Annual Leave (Note 6)		11,118.26
	1,258.67	CAR Trust (Note 10)		7,236.03
		Provision for Long Service Leave		24,054.88
		Motor Vehicle Loan (Note 11)		<u>8,828.00</u>
	<u>108,370.40</u>			\$ 171,476.60
		<u>Non-Current Liabilities</u>		
	19,815.50	Loan from ECA of SA (Note 8 (iii))	\$	13,315.50
		Motor Vehicle Loan (Note 11)		13,551.43
	<u>21,962.34</u>	Provision for Long Service Leave (Note 6)		-
	150,148.24	Total Liabilities	\$	<u>198,343.53</u>
	<u>96,576.28</u>	NET ASSETS	\$	<u>117,043.16</u>
		<u>Accumulated Funds and Reserves</u>		
	96,576.28	Accumulated General Funds	\$	117,043.16
	<u>96,576.28</u>	TOTAL ACCUMULATED FUNDS	\$	<u>117,043.16</u>



# CIVIL CONTRACTORS FEDERATION SOUTH AUSTRALIAN BRANCH

## Notes to and Forming Part of the Accounts and Statements for the Year Ended 30<sup>th</sup> June 2004

### 1. Summary of Significant Accounting Policies

#### (a) Basis of Accounting

This financial report is a general-purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Pronouncements and other mandatory reporting requirements.

The financial report has been prepared on an accrual 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 values of consideration given in exchange for the assets.

The following is a summary of the material accounting policies adopted by the Federation in the preparation of the financial report.

#### (b) Non-current Assets

A reconciliation of each class of non-current asset is set out below:

	<i>Opening Balance at 1.7.03</i>	<i>Acquisitions</i>	<i>Disposal</i>	<i>Depreciation</i>	<i>Balance at 30.6.04</i>
Office Equipment	9,148	11,349		6,095	14,402
Motor Vehicle	8,044	27,819		5,658	30,205

The above non-current assets are carried at the original cost of each item and depreciation is calculated each year on the straight line basis over the useful life of the items concerned.

### 2. Income Tax

The activities of the Federation are carried on for the purpose of promotion and development of an industrial resource of Australia and not for the purpose of profit or gain to its individual members. Accordingly, the Federation is exempt from income tax.

### 3. Branch Relationship with the Civil Contractors Federation

The Branch, while autonomous in relation to most of its day to day operations, is not considered to be a separate entity at law from the Civil Contractors Federation.

The ownership of Branch assets and responsibility for Branch liabilities are believed to ultimately rest with the Civil Contractors Federation. It is therefore possible that Branch assets may be appropriated by the Civil Contractors Federation to meet its obligations, which could include providing financial support to other Branches.

### 4. Going Concern

While the Branch, if viewed as an autonomous legal entity, is believed to be able to pay its debts as and when they fall due, no assessment has been made as to the likelihood of the Branch being called upon to financially support the Civil Contractors Federation either nationally or in respect of its other Branches.

Assets and liabilities of the Branch have been brought to account on the basis that the Branch activities will continue. The values attributed in the accounts to assets and the stated amounts of liabilities may not be realised or settled at their recorded values in the event that the Branch ceased to continue its business and there may also be changes in the dates of maturity of liabilities. Such potential differences in values have not been quantified.

# CIVIL CONTRACTORS FEDERATION SOUTH AUSTRALIAN BRANCH

## Notes to and Forming Part of the Accounts and Statements for the Year Ended 30<sup>th</sup> June 2004 (cont'd)

### 5. Contingent Liabilities and Contingent Assets

The Branch is believed to be liable for unpaid debts of the Civil Contractors Federation to the extent of the Branch assets and at the date of this report, no known liability exists for any contingent liability. The organisation is not aware of any known contingent asset at 30.6.2004.

### 6. Employee Entitlements

Provision has been made in the accounts to allow for annual and long service leave entitlements due to the Association's employees at 30.6.04, together with on costs as required by accounting standards. Long service leave is accrued after an employee has completed seven years service. Balances of employee entitlements are contained in the statement of financial position as under.

	<i>Annual Leave</i>	<i>Long Service Leave</i>
Balance 1.7.2003	7,653	21,962
Additions to 30.6.2004	3,465	2,097
Balance at 30.6.2004	11,118	24,059

### 7. Lease of Office

The Branch leases a building from the Earthmoving Contractors Association SA Inc at an annual actual rental of \$58,700 for the year ending 30.6.04. The rental amount will remain unchanged in the 2004/2005 financial year but is to be reviewed along with the right of renewal (for a further 3 years) for applicability as from the 1.7.2005

### 8. Related Party Disclosures

All of the organisation's members are also members of the Earthmoving Contractors Association of SA Inc (ECA). They comprise a significant majority of all of the members of ECA. In addition, most of the members of the Committee of Management of the organisation hold equivalent managerial positions with ECA. They comprise a significant majority of all of those equivalent ECA managerial positions.

ECA is a member of the Civil Skills and Technology Centre Inc (CSTC). Some members of the Committee of Management of the organisation hold equivalent managerial positions with CSTC.

The following persons were members of the Committee of Management of the organisation for some or all of the year ended 30<sup>th</sup> June 2003-

Graeme Lawler	Mark Wauer
Tony Boulderstone	Allan Wilkey
Dennis Lorenzin	Kevin Renfrey
Andrew Young	Chris Reynolds
Andrew Lukasik	Garry Stewart
Ted Paluszek	Aaron Blackmore
Ray Thompson	Colin Bullock

No members of the Committee of Management or related party to them has received or become entitled to receive any payment or other benefit of pecuniary value from the organisation, ECA or CSTC.

Material transactions between the organisation, ECA and CSTC are as follows:-

- (i) The organisation has charged ECA for the provision of administrative and member services at commercial rates; and
- (ii) The organisation has received fees from CSTC for marketing services; and
- (iii) The organisation has borrowed money from ECA, interest free and unsecured as separately disclosed in the Statement of Financial Position.

# CIVIL CONTRACTORS FEDERATION SOUTH AUSTRALIAN BRANCH

## Notes to and Forming Part of the Accounts and Statements for the Year Ended 30<sup>th</sup> June 2004 (cont'd)

### 8. Related Party Disclosures (cont'd)

- (iv) The Civil Contractors Federation (CCF) purchased Beaconsfield Press shares and an attaching partnership interest from ECA SA for \$25,000. CCF allocated the benefit of the investment and the attaching liability for the cost of purchase equally between the organisation (CCF SA) and the Northern Territory Branch (CCF NT). CCF SA is to administer the transaction and it accounts for:-
- a \$12,500 share (50%) of the investment; and
  - the full liability to ECA SA for the cost of 100% of the investment; and
  - the amount owed by CCF NT for its 50% interest in the investment, which has been paid in full.
- The price paid for the shares is believed to be at fair commercial value; and
- (v) A motor vehicle owned by ECA is used by the organisation, which meets all running expenses except depreciation.

### 9. Workplace Relations Act - RAO Schedule Section 272

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under subsection (1) by a member of an organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

### 10. Committee for Adelaide Roads Trust (CAR)

An amount of \$7,236 is showing as a liability at 30.6.2004 and this amount is made up of income and expenditure incurred and temporarily held in trust by this organisation on behalf of the above Committee. It is intended to transfer these funds back to the Committee's own operating account in the 2004/2005 financial year.

### 11. Motor Vehicle Loan

During the year a Hire-Purchase Loan was taken out to finance the purchase of a new motor vehicle. The details are as under:

Loan and Charges for Full Term	\$35,312
Less Terms Charges in Suspense	(3,369)
Less Repayments made	<u>(9,564)</u>
Balance in Accounts	<u>\$22,379</u>

The balance of the loan at 30.6.04 is shown on the Statement of Financial Position as:

Current Liability	\$ 8,828
Non Current Liability	<u>13,551</u>
	<u>\$22,379</u>

### 12. PWE Expo 2004

The Organisation in partnership with the Institute of Public Works Engineering Australia (SA Division) conducted a major expo in March 2004. An interim payment of \$6,000 was made to the organisation in this financial year and it is expected that payment of the balance will be made in the first half of the 2004/05 financial year, once the collection of all outstanding receipts and payments are finalised.

# CIVIL CONTRACTORS FEDERATION SOUTH AUSTRALIAN BRANCH

## Notes to and Forming Part of the Accounts and Statements for the Year Ended 30<sup>th</sup> June 2004 (cont'd)

### 13. Accounting Standard AASB 1033 Financial Instruments

The Organisation has the following financial assets and liabilities at 30.06.2004.

<u>Financial Assets</u>	<u>Carrying Amount</u>	<u>Interest Rate Disclosure Subject to Normal Market Fluctuations</u>	<u>Net Fair Value</u>
Cash on Hand	500		500
Accounts Receivable	102,719		102,719
Payments in Advance	3,998		3,998
Cash at Bank	151,063	2.25%	151,063
<u>Financial Liabilities</u>			
Accounts Payable	16,383		16,383
Accrued Expenses and in Advance	97,356		97,356
Motor Vehicle Loan	22,379	7.15%	22,379

#### **Interest Rate Risk**

The financial instruments above are subject to normal commercial interest rate fluctuations as determined by the money markets from time to time.

#### **Credit Risk**

The maximum exposure to credit risk at balance date to the above recognised financial assets is the carrying amount (net of provisions) as disclosed in the Statement of Financial Position and Notes to the Financial Statements.

The Organisation does not have material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Organisation.

#### **Net Fair Values**

The net fair value assigned to each financial asset and financial liability is the carrying amount as disclosed in the Statement of Financial Position and in the Notes to and forming part of the Accounts.

The net fair value is the recorded book value for each financial asset and financial liability.

It is expected the Organisation will receive the carrying amount for each financial asset as recorded and it will discharge its financial liabilities at the carrying amount shown, subject only to commercial interest rate adjustments as determined from time to time by market fluctuations.

### 14. Events Subsequent to Balance Date

Since the 1<sup>st</sup> of July 2004 no circumstances or events have arisen which have significantly affected or may significantly affect the operations of the Organisation, the results of those operations, or the state of the affairs of the Organisation in the financial year subsequent to the 1<sup>st</sup> of July 2004.

### 15. National Contributions

The national contribution payment (levy) for this financial year of \$35,455.97 is \$4,455.97 higher than required under the National Agreement. This contribution was based on a percentage of projected income. As part of the agreement a credit may be forthcoming for the difference depending on the total of agreed national contributions being received from the other branches.

Any credit received will be reflected in the accounts for the 2004/05 reporting period.

**CIVIL CONTRACTORS FEDERATION SOUTH AUSTRALIAN BRANCH**

**Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2004**

<u>2003</u>	<u>Cash Flows from Operating Activities (A)</u>	<u>2004</u>
\$ -14,977	Net Cash Provided/-Expensed by Operating Activities (A)	\$ 124,576
<b><u>Cash Flows from Investing Activities (B)</u></b>		
\$ NIL	Payment for Office Equipment and Motor Vehicle	\$ -39,168
\$ NIL	Net Cash Provided by/-Used in Investing Activities (B)	\$ -39,168
<b><u>Cash Flows from Financing Activities (C)</u></b>		
\$ -6,500.00	Motor Vehicle Loan Raised	\$ 31,943
	Loan from/-Repayment to ECA	-6,500
	Loan Repayments on Motor Vehicle Loan	-9,564
\$ -6,500.00	Net Cash Provided by/-Used in Financing Activities (C)	\$ 15,879
<b><u>Result of Cash Flows for the Reporting Period</u></b>		
\$ -21,477	Net Increase/-Decrease in Cash Held (A + B + C)	\$ 101,287
71,753	Cash at the Beginning of the Reporting Period	50,276
\$ 50,276	Cash at the End of the Reporting Period	\$ 151,563

# CIVIL CONTRACTORS FEDERATION SOUTH AUSTRALIAN BRANCH

## Notes to the Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2004

### 1 RECONCILIATIONS

#### (a) 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 investments.

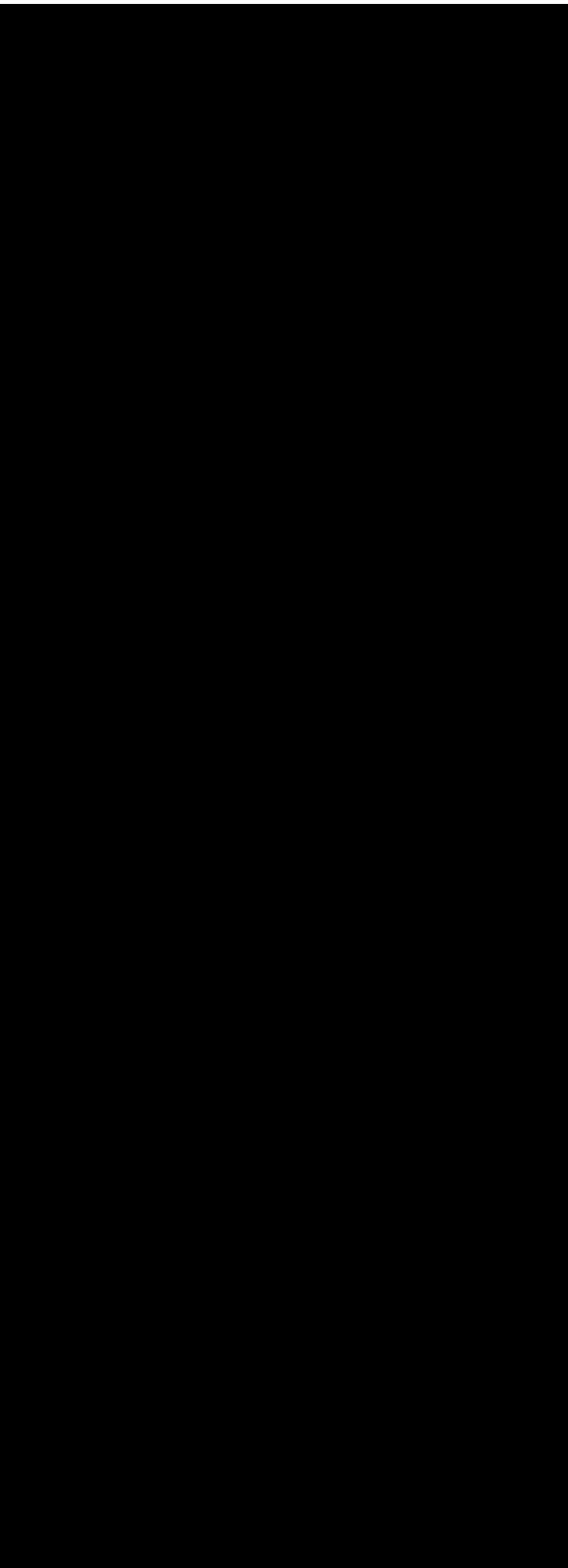
Cash at the end of the reporting period, as shown in the statement of cash flows, is reconciled to the related items in the balance sheet as follows:-

<u>2003</u>		<u>2004</u>
\$ 49,776	Cash at Bank	\$ 151,063
<u>500</u>	Cash on Hand	<u>500</u>
\$ 50,276		\$ 151,563

#### (b) Reconciliation of Net Cash Provided/(Expended) by Operating Activities to Surplus for the Year:

<u>2003</u>		<u>2004</u>
\$ 45,056	Surplus/-Deficit for the Year of Income Over Expenditure	\$ 20,467
	<u>Add</u> Non Cash Expenditures:-	
4,607	Depreciation and Amortisation	11,753
4,303	Provisions Annual and Long Service Leave	5,562
	<u>Change</u> in Assets and Liabilities:-	
-104,320	-Increase/Decrease in Accounts Receivable	57,035
-1,466	-Increase/Decrease in Payments in Advance	3,005
	-Increase/Decrease in Other Current Assets	
31,745	Increase/-Decrease in Accounts Payable and Accruals	-8,572
-12,402	Increase/-Decrease in Receipts in Advance	1,829
16,241	Increase/-Decrease in Subscriptions in Advance	27,520
1,259	Increase/-Decrease in CAR Trust	5,977
<u>-14,977</u>	Net Cash Provided/-Expended for the Year	<u>\$ 124,576</u>

## 2004/2005 CCF SA BRANCH COMMITTEE LIST

<u>Branch President</u>		<b>Occupations</b>
Anthony William Baulderstone		Business Development Director
<u>Branch Vice President</u>		
Christopher John Reynolds		Director
<u>Branch Treasurer</u>		
Dennis Lorenzin		Managing Director
<u>Committee</u>		
Aaron Blackmore		Director/Operations Manager
Graeme Alexander Lawler		Director
Andrew Z Lukasik		General Manager
Ted Paluszek		Managing Director
Kevin John Renfrey		Managing Director
Garry Stewart		General Manager
Raymond Thompson		National Business Manager
Mark Wauer		Director/General Manager
Allan John Wilkey		Admin. Manager
Andrew John Young		General Manager
<u>National Councillors</u>		
Kevin John Renfrey		As above
Graeme Alexander Lawler		As above
<u>Branch Executive Director</u>		
Robert Samuel Osborne		

Copy

# Civil Contractors Federation 2004 Branch Election

## DECLARATION OF RESULTS FOR UNCONTESTED OFFICES

Results of the election for the following offices conducted in accordance with the provisions of the Workplace Relations Act 1996 and the rules of the organisation

### South Australian Branch

#### Branch President

Candidate

BAULDERSTONE, Anthony William

#### Branch Vice-President

No nomination was received

#### Branch Treasurer

Candidate

LORENZIN, Dennis

#### Branch Committee Member (11)

Candidates

- BLACKMORE, Aaron Troy
- LAWLER, Graeme Alexander
- LUKASIK, Andrew Z
- PALUSZEK, Ted
- RENFREY, Kevin John
- REYNOLDS, Christopher John
- STEWART, Garry
- THOMPSON, Raymond
- WAUER, Mark
- WILKEY, Allan John
- YOUNG, Andrew John

#### National Councillor (2)

Candidate

RENFREY, Kevin John

As the number of nominations accepted did not exceed the number of positions to be filled, I declare the above candidates elected.



Stephen Gordge  
Returning Officer

9 July 2004




# DECLARATION

I, Robert Samuel Osborne, Branch Executive Director of the Civil Contractors Federation SA

Branch, 60 Woodville Road, Woodville SA 5001, declare that a register of member for 2003/2004 has been kept and maintained as required by s230(1)(a) and s233(1)(a) and our record of the number of members on the 31<sup>st</sup> December 2003 as required by s230 1(d) was 217.

Given under this hand 30<sup>th</sup> day of August 2004.

Signed



---

Full Name

ROBERT SAMUEL OSBORNE



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

Australian Industrial Registry  
Level 35, Nauru House  
80 Collins Street  
MELBOURNE VIC 3000  
Telephone: (03) 8661 7888  
Fax: (03) 9654 6672

**Ref: FR2004/458-[267V-SA]**

Mr Bob Osborne  
Branch Executive Director  
Civil Contractors Federation  
South Australia Branch  
60 Woodville Road  
WOODVILLE SA 5011

Dear Mr Osborne

**Financial Return - year ending 30 June, 2004**

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

**New legislation**

This letter is intended as guide to the law applicable on the date of this letter and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'<sup>1</sup>). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

**The key differences under the new legislation affecting financial returns are:**

- **a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)**
- **a greater emphasis given to Australian Accounting Standards**
- **the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)**
- **extensions of time are limited to one month**
- **restructured penalty provisions involving more extensive use of Civil Penalties**
- **the introduction of the Industrial Registrar's Reporting Guidelines**
- **organisations and their branches to report according to their financial structures, known as 'reporting units'.**

We recommend you discuss the new requirements with your accountant or auditor.

---

<sup>1</sup> Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

## Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as “*reporting units*”. Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

## Industrial Registrar’s Guidelines

The Industrial Registrar’s reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit’s economic support of, or economic dependency on, other reporting units of the organisation.

## Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar’s Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

## Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor’s Report, comprise the reporting unit’s financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar’s Reporting Guidelines. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

### **First Meeting (Committee of Management)**

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

### **The Auditor**

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

### **Informing Your Members**

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

## **The Second Meeting - if it is a General Meeting of Members**

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

## **The Second Meeting - if it is a Committee of Management Meeting**

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

### **Lodge full report within 14 days of meeting**

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at [www.airc.gov.au](http://www.airc.gov.au)). When lodging the financial return please quote: **FR2004/458**.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

### **Complying with time limits**

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

### **Extensions of Time**

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

## Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

## Contact the Registry

We encourage you to contact the Registry on (03) 8661 7787 or by e-mail at [clency.lapierre@air.gov.au](mailto:clency.lapierre@air.gov.au) as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

## Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at [www.airc.gov.au](http://www.airc.gov.au):

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely



Deputy Industrial Registrar  
9 August, 2004

**TIMELINE/ PLANNER**

Financial reporting period ending:	/ /	
<b>FIRST MEETING:</b> Prepare General Purpose Financial Report (including Committee of Management Statement in accordance with C of M resolution) and Operating Report - s253(1), s254(1)	/ /	as soon as practicable after end of financial year
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	within a reasonable time of having received the GPFR
Provide full report free of charge to members.  (a) if the report is to be presented before 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.  <i>(obligation to provide full report may be discharged by provision of a concise report s265(1))</i>	/ /  / /	
<b>SECOND MEETING:</b> Present full report to: (a) General Meeting of Members - s266 (1),(2), or (b) where rules of organisation allow, a Committee of Management meeting - s266 (3)	/ / / /	within 6 months of end of financial year within 6 months of end of financial year
Lodge full report (including any concise report) in the Industrial Registry together with secretary's certificate (or other officer authorised by the rules of the organisation) - s268	/ /	within 14 days of meeting

**Note:** The legislation makes limited provision for extensions of time concerning the provision of the full report to members and the presentation of the full report to a general meeting etc however the maximum extra time allowed can be no more than one month.

**Documents Checklist**

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
<b>1</b>	<b>General Purpose Financial Report</b>	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
<b>2</b>	<b>Committee of Management Statement</b>	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
<b>3</b>	<b>Auditor's Report</b>	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
<b>4</b>	<b>Operating Report</b>	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
<b>5</b>	<b>Concise report*</b>	
<b>6</b>	<b>Certificate of Secretary or other Authorised Officer</b>	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

\* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).



## Committee Of Management Statement

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

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) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been\* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - #(v) 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
  - #(vi) 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: *[name of designated officer per section 243 of the RAO Schedule]*

Title of Office held:

Signature:

Date:

\* Where compliance or full compliance has not been attained - set out details of non compliance instead.

# Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

**Certificate of Secretary or other Authorised Officer<sup>1</sup>**

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]*<sup>2</sup>, referred to in s268 of the RAO Schedule; and
- that the *[full report **OR** concise report]*<sup>3</sup>, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members **OR** the last of a series of general meetings of members **OR** a meeting of the committee of management]*<sup>3</sup> of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

<sup>1</sup>*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

<sup>2</sup>*Only applicable where a concise report is provided to members*

<sup>3</sup>*Insert whichever is applicable*