



**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 Chris White  
Executive Director  
Civil Contractors Federation  
Tasmanian Branch  
12 Benjafield Terrace  
MT STUART 7000

Dear Mr White

**RE: Financial Return for Financial Year ended 30 June 2003 - FR2003/402**

Reference is made to the financial documents of the Tasmanian Branch of the Civil Contractors Federation for the year ended 30 June 2003; the documents were lodged on 23 September 2003.

While the documents have been filed, the following defect is noted with respect to compliance with the legislative requirements.

**Insufficient time before documents presented to meeting**

Given that the auditor's report, accounting officer's and committee of management certificates are all dated 15 August 2003 it would appear that the General Meeting held on that date was not sufficient for the purposes of section 279(6). Such a meeting should have been conducted no less than 8 days after circulation of the documents to members and no more than 84 days after the auditor's report (the relevant period). Alternatively, if such a meeting is not due to be held within the relevant period, the financial documents may be presented to the next committee of management meeting after the relevant period.

You are no doubt already aware that the reporting obligations for the financial year ending 30 June 2004 will be governed by the requirements of the *RAO Schedule to the Workplace Relations Act 1996*. While there are substantial changes in these new reporting obligations, the equivalent requirements in relation to the provision of reports to members and presentation to a general meeting of members are detailed in the enclosed attachment for your assistance in meeting the legislative requirements for year ended 30 June 2004.

Should you wish to discuss this letter please contact me on (03) 8661 7776.

Yours sincerely

Sylvia van Riet  
Statutory Services Branch

24 September 2003



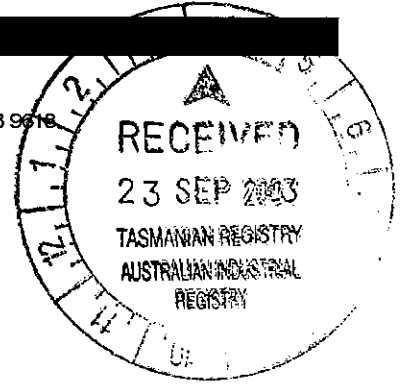
FR 2003/402

# CIVIL CONTRACTORS FEDERATION

TASMANIAN BRANCH:

80 Riverside Drive, Launceston, Tasmania 7250

12 Benjafield Terrace, Mt Stuart, 7000  
Phone: (03) 6278 2853. Facsimile: (03) 6228 9618  
Email: [cctas@civilcontractors.com](mailto:cctas@civilcontractors.com)



21 September 2003

Mr Ian McLeod  
Deputy Industrial Registrar  
Australian Industrial Registry  
GPO Box 1232M  
Hobart Tas 7001

Dear Mr McLeod

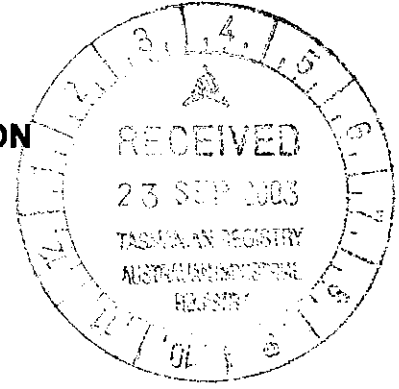
Please find enclosed Civil Contractors Federation financial statements for the year ended June 30<sup>th</sup>, 2003.

Yours faithfully

A handwritten signature in black ink, appearing to read "Chris White". The signature is fluid and cursive.

Chris White  
Executive Director

**CIVIL CONTRACTORS FEDERATION  
TASMANIAN BRANCH**



**CIVIL CONTRACTORS FEDERATION  
TASMANIAN BRANCH  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 JUNE 2003**

**CIVIL CONTRACTORS FEDERATION  
TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS FOR THE  
YEAR ENDED 30 JUNE, 2003**

**1. Accounting Method**

- (a) The accounts have been prepared on a cash basis. The reason for using this method in lieu of the accrual basis of accounting is that the volume of transactions does not warrant the introduction of accrual accounting and the additional costs involved.

Otherwise the accounts are prepared under historical cost convention and, generally in accordance with accounting standards as issued jointly by the Australian professional Accounting bodies.

- (b) The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific assets.
- (c) No liability exists for income tax as "Trade Unions" are exempt from income tax under section 23(f) of the "Income Tax Assessment Act".
- (d) Reporting Entity

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provision of Section 274 which read as follows:

- (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 (3) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time as is prescribed.*

The Executive therefore do not consider the Branch to be a reporting entity and only applicable accounting standards have been adopted.

- (g) Information to be provided to Members or Registrar

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of Section 274 which read as follows:

- (1) *A member of an organisation or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.*

**CIVIL CONTRACTORS FEDERATION  
TASMANIAN BRANCH**

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

(h) **Sundry Creditors**

As at 30 June 2003 the following amounts were payable to creditors of the Branch.

CCF National Office	\$791.32
CCF Victorian Branch	\$495.00
CR White Consulting P/L	\$3,554.55
G & A Consulting	\$3,740.00
Rj & CJ Batchelor	\$513.94

N.B. All of these amounts have subsequently been paid.

(i) **Contingent Liabilities**

None known.

**2. Salaries & Benefits**

The Branch has not had any direct employees during the reporting period and has not paid any salaries or benefits.

The Branch Executive Director is engaged on a contractual basis and there is no liability for accrued benefits.

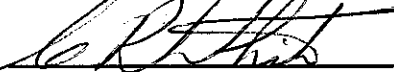
**CIVIL CONTRACTORS FEDERATION  
TASMANIAN BRANCH  
ACCOUNTING OFFICERS CERTIFICATE**

I, Christopher Ronald White, being the officer responsible for keeping the accounting records of the Civil Contractors Federation (Tasmanian Branch) certify that as at 30 June, 2003 the number of members of the Branch was 38 Full Members and 19 Associate Members, a total of 57 Members.  
In my opinion,

- (i) The attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June, 2003.
- (ii) A record has been kept of all moneys paid by, or collected from members and all moneys so paid or collected have been credited to the account to which those moneys are to be credited, in accordance with the rules of the Branch.
- (iii) Before any expenditure was incurred by the Branch, approval for the incurring of the expenditure was obtained in accordance with the rules of the Branch.
- (iv) With regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
- (v) no loans or other financial benefits were made to persons holding office in the Branch.
- (vi) the register of members of the Branch was maintained in accordance with the Act.

Signed at Hobart

on the 15<sup>th</sup> day of August 2003.



CHRISTOPHER RONALD WHITE  
(Branch Executive Director)


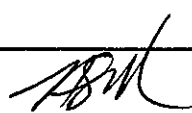
**CIVIL CONTRACTORS FEDERATION  
TASMANIAN BRANCH  
COMMITTEE OF MANAGEMENT'S REPORT**

We, two members of the Committee of Management Civil Contractors Federation (Tasmanian Branch) do state on behalf of the Committee in accordance with a resolution passed by the Committee that:

- (i) in the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June, 2003.
- (ii) in the opinion of the Executive Committee, meetings of the Committee were held during the year ended 30 June, 2003 in accordance with the rules of the Branch
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the Branch or other documents containing information made available to a member of the Branch under Section 274 of the Workplace Relations Act 1996 or copies of those records or documents, or copies of the rules of the Branch, have not been furnished or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto, or rules of the Branch.
- (iv) The Branch has complied with Section 279 of the Act in relation to the financial accounts in respect of the year 30 June, 2003 and the auditor's report thereon.

Signed at Hobart

on the 15<sup>th</sup> day of August 2003

 PATRICK DWYER.  
  
HUGH MASLIN

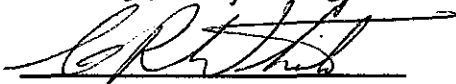
**CIVIL CONTRACTORS FEDERATION  
TASMANIAN BRANCH**

**SECRETARY'S CERTIFICATE**

I certify that the copies of the auditor's report, accounts and statements of the Civil Contractors Federation (Tasmanian Branch) for the year ended 30 June 2003, lodged herewith are copies of the financial documents that were presented to a General Meeting of members of the Branch held in Hobart on Friday, 15 August, 2003.

Signed at Hobart

on the *21* day of *September* 2003



**CHRISTOPHER RONALD WHITE**  
(Branch Secretary)



**CIVIL CONTRACTORS FEDERATION (TAS BRANCH)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH JUNE 2003**

**CONTENTS**

Profit and Loss Account  
Balance Sheet  
Notes to and Forming Part of the Accounts  
Independent Audit Report

**CIVIL CONTRACTORS FEDERATION (TAS BRANCH)**  
**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30TH JUNE 2003**

2002

\$	NOTE	\$
<u>INCOME</u>		
11,655	CCF Cards	13,168
8,272	Dinner & Function Monies	16,254
750	Entry Fees	750
106	Golf Day	-
81	Interest Received	204
93	Interest - ATO	-
30,225	Membership	30,810
	Sales- Associate Subscription	
7,600	Fees	6,371
294	Sales - Stationery	705
400	Sales - Registration	-
	Sales - Intergrated Management	
2,600	Systems	2,000
2,541	Sponsorship	977
10	Sundry Income	-
1,277	Training Courses	5,490
<hr/>		<hr/>
65,904	TOTAL INCOME	76,729
<u>EXPENSES</u>		
275	Accountancy	2,520
750	Advertising & Promotion	-
6,957	Bad Debts	-
550	Bank Charges	754
341	Books & Publications	455
7,695	Civil Contractors Federation	4,150 — ?
2,915	CCF Cards	1,456
160	Computer Software	-
2,231	Conference Expenses	-
1,000	Donations & Gifts	-
3,076	Function & Activity Costs	13,830
57	Hire Facilities	-
-	Insurance	725
984	Postage	906
3,550	Prequalification System Costs	2,800
858	Printing & Stationery	214
19,083	Professional Fees	31,231
350	Purchases	-
4,555	Sundry	-
599	Telephone	965
233	Training Course Expenses	4,900
9,929	Travelling & Accommodation	7,153
<hr/>		<hr/>
66,148	TOTAL EXPENSES	72,059
	OPERATING PROFIT BEFORE	
(244)	INCOME TAX	4,670
<u>Extraordinary Items</u>		
23,499	Prior Year Adjustment	-

**CIVIL CONTRACTORS FEDERATION (TAS BRANCH)**  
**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30TH JUNE 2003**

2002		NOTE	
\$			\$
<u>23,255</u>	Operating Profit		<u>4,670</u>
	Retained Profits At Beginning		
<u>15,845</u>	Of Financial Year		<u>39,100</u>
	Profit Available For		
<u>39,100</u>	Appropriation		<u>43,770</u>
<u>39,100</u>	RETAINED PROFITS		<u>43,770</u>

**CIVIL CONTRACTORS FEDERATION (TAS BRANCH)**

**BALANCE SHEET AS AT 30TH JUNE 2003**

2002

\$		NOTE	\$
	<u>CURRENT ASSETS</u>		
33,743	Cash	2	44,202
5,686	Receivables	3	9,197
			<hr/>
39,429	TOTAL CURRENT ASSETS		53,399
39,429	TOTAL ASSETS		<hr/> 53,399
	<u>CURRENT LIABILITIES</u>		
-	Creditors & Borrowings	4	9,095
329	Other	5	534
			<hr/>
329	TOTAL CURRENT LIABILITIES		9,629
			<hr/>
329	TOTAL LIABILITIES		9,629
			<hr/>
39,100	NET ASSETS		<hr/> 43,770
	<u>MEMBERS EQUITY</u>		
39,100	Accumulated Profit		<hr/> 43,770

**CIVIL CONTRACTORS FEDERATION (TAS BRANCH)**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2003**

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are a special purpose financial report prepared specifically for the members of the Federation so as to enable compliance with the Work Place Relations Act (1996). The Members have determined that the Federation is not a reporting entity as defined in Statements of Accounting Concepts 1: Definition of a Reporting Entity.

As the financial report relates to a non-reporting entity as defined in Statement of Accounting Concepts 1, Accounting Standards and other professional reporting requirements issued by Australian professional accounting bodies do not have mandatory applicability.

The statements have been prepared on the basis of historical costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of these statements.

**Income Tax**

The Federation is exempt from income tax under section 50-45 of the Income Tax Assessment Act (1997) as amended.

**CIVIL CONTRACTORS FEDERATION (TAS BRANCH)**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2003**

2002		
\$		\$
	<u>NOTE 2 - Cash</u>	
33,474	Cash At Bank	43,933
269	CCF National Conference	269
<u>33,743</u>		<u>44,202</u>
	<u>NOTE 3 - Receivables</u>	
<u>5,686</u>	Trade Debtors	<u>9,197</u>
	<u>NOTE 4 - Creditors &amp; Borrowings</u>	
-	Trade Creditors	<u>9,095</u>
	<u>NOTE 5 - Current</u>	
<u>329</u>	GST on supplies	<u>534</u>

**THE CIVIL CONTRACTORS FEDERATION (TAS BRANCH)  
INDEPENDENT AUDIT REPORT**

**TO THE MEMBERS**

**SCOPE**

We have audited the financial statements, being a special purpose financial report of The Civil Contractors Federation (Tas Branch) for the year ended 30 June 2003. The Federations' Members are responsible for the financial statements and have determined that the accounting policies used are consistent with the financial reporting requirements of The Civil Contractors Federation (Tas Branch) and are appropriate to meet the needs of the Workplace Relations Act (1996). We have conducted an independent audit of these financial statements in order to express an opinion on them to the members. 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. 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 it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly 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 UIG Consensus Views.

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

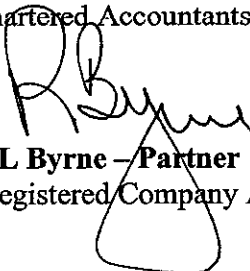
## AUDIT OPINION

In our opinion, the financial statements of The Civil Contractors Federation (Tas Branch) are in accordance with:

- (a) The financial statements have been prepared in accordance with section 273 of the Workplace Relations Act (1996), and are drawn up to give a true and fair view of:
  - i. The financial affairs of The Civil Contractors Federation (Tas Branch) as at 30 June 2003; and
  - ii. The income and expenditure, and any surplus of deficit, of the Federation for the year ended 30 June 2003; and
- (b) The Civil Contractors Federation (Tas Branch) has kept satisfactory accounting records in relation to the year, including:
  - i. Records of sources and nature of income of the Federation (including income from members); and
  - ii. Records of the nature and purposes of the expenditure of the Federation; and
- (c) All information and explanations required under subsection (2) by the officers or employees of the Federation have been provided.

**GARITY HURD**

Chartered Accountants

  
**R L Byrne - Partner**

(Registered Company Auditor # 168)

Dated this

15<sup>th</sup> day of August 2003.