



## 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. Rodney Jeffrey  
Executive Director  
Civil Contractors Federation  
Victorian Branch  
1st Floor  
192B Burwood Rd  
HAWTHORN VIC 3122

Dear Mr. Jeffrey,

**Re: Financial statements for year ended 30 June 2002  
FR2002/422**

I have received the financial statements of the Victorian Branch of the Civil Contractors Federation for year ended 30 June 2002. The documents were lodged in the Industrial Registry on 18 October 2002.

The documents have been filed.

Yours sincerely,

Clency Lapiere  
Statutory Services Branch  
28 October 2002



FR 2002/422  
**CIVIL CONTRACTORS FEDERATION**

VICTORIAN BRANCH:  
192B Burwood Road, Hawthorn, Victoria 3122  
Telephone: (03) 9819 5170 Facsimile: (03) 9819 6098 Email: ccfvic@civilcontractors.com  
ABN 97 341 352 156

1<sup>st</sup> October 2002

Attention: Mr Clency Lapierre  
Australian Industrial Registry  
Level 36, Nauru House  
80 Collins Street  
Melbourne Vic 3001

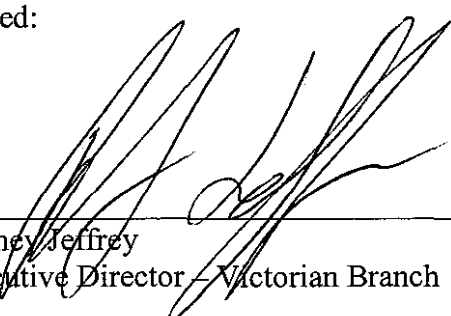
Dear Mr Lapierre,

**Re: SECRETARY'S CERTIFICATE**

I, Rodney Jeffrey, Executive Director of the Victorian Branch of the Civil Contractors Federation certify that:

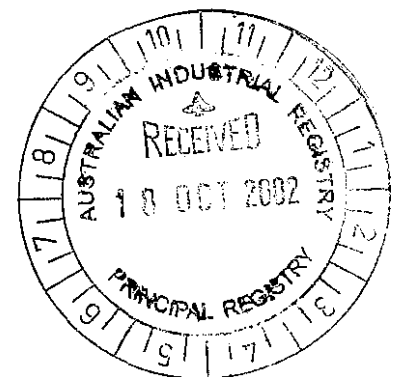
1. The auditor's report, the accounts and statements, and the certificates of the accounting officer and of the Branch Committee for the financial year ending 30<sup>th</sup> June 2002 were distributed to members free of charge on the 15<sup>th</sup> August 2002.
2. The enclosed documents are copies of the auditor's report, the accounts and statements, the certificates of the accounting officer and of the Committee of Management, prepared for the Branch in accordance with the Act for the financial year ending 30<sup>th</sup> June 2002 and are as presented to a meeting of the members of the Branch/Committee of Management on the 12<sup>th</sup> September 2002.

Signed:

  
\_\_\_\_\_  
Rodney Jeffrey  
Executive Director - Victorian Branch

Dated:

14/10/02  
\_\_\_\_\_





**CIVIL CONTRACTORS FEDERATION  
VICTORIAN BRANCH**

**FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED  
30<sup>TH</sup> JUNE 2002**

**CIVIL CONTRACTORS FEDERATION  
VICTORIAN BRANCH**

**PROFIT AND LOSS STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2002**

	<b>2002</b>	<b>2001</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Membership Contributions	553,061	421,717
EPA Project Income	5,800	19,828
Employee Relations	16,448	16,967
Publications	77,335	63,323
Training Fees	929,597	563,499
Dividends Received	2,250	4,000
Interest Received	8,873	15,768
Meetings & Social Functions	149,122	174,345
Incolink	66,120	33,060
Sundry Income	22,739	890
National Prequal Income	142,175	118,041
Additional Depreciation on disposal	-	(1,179)
	<b>1,973,520</b>	<b>1,430,259</b>
<b>EXPENDITURE</b>		
Affiliation - National C.C.F.	85,816	38,968
Amortisation	-	5,696
Accountancy - non auditor	3,118	11,410
Auditor's Remuneration	6,970	6,322
Bad Debts Written Off	37,387	-
Bank Charges	5,682	5,415
Business Plan Development	-	13,559
Conference & Social	5,946	3,707
Consultancy Fees	7,823	9,767
Computer Web Site	12,643	4,574
Depreciation	69,247	34,806
Employee Relation Expenses	10,753	18,406
Doubtful Debts	36,981	17,043
EPA Project Costs	-	33,267
Hire Purchase Charges	14,127	4,435
Meetings, Seminars & Functions	135,553	143,807
Motor Vehicle Expenses	19,831	24,489
Payroll Tax	10,407	-
Other Administrative Costs	263,630	176,728
Provision for Annual Leave	23,127	8,558
Publications	31,224	28,819
National Prequal	42,259	95,926
Salaries & Benefits - Officials	104,905	102,800
Salaries & Benefits - Others	445,828	308,257
Scholarship	148	1,000
Subscriptions	4,398	4,587
Training Expenditure	560,032	292,682
Travelling & Accommodation	9,644	10,467
	<b>1,947,479</b>	<b>1,405,495</b>
<b>NET PROFIT</b>	<b>26,041</b>	<b>24,764</b>

This statement is to be read in conjunction with the attached compilation report.

**CIVIL CONTRACTORS FEDERATION  
VICTORIAN BRANCH**

**PROFIT & LOSS ACCOUNT  
FOR THE YEAR ENDED 30TH JUNE 2002**

	Note	2002 \$	2001 \$
<b>OPERATING PROFIT (LOSS) BEFORE INCOME TAX</b>		26,041	24,764
Income Tax Expense		-	-
<b>OPERATING PROFIT (LOSS) AFTER INCOME TAX</b>		26,041	24,764
Retained Profits (Accumulated Losses) at the beginning of the financial year		392,724	367,959
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		418,765	392,723
<b>RETAINED PROFITS (ACCUMULATED LOSSES) AT END OF FINANCIAL YEAR</b>		418,765	392,723

The accompanying notes form part of these financial statements.

This statement is to be read in conjunction with compilation report.

**CIVIL CONTRACTORS FEDERATION  
VICTORIAN BRANCH**

**BALANCE SHEET  
AS AT 30TH JUNE 2002**

	Note	2002 \$	2001 \$
<b>CURRENT ASSETS</b>			
Cash	2	5,502	8,629
Receivables	3	1,170,801	1,066,249
Inventories	4	25,255	22,836
<b>TOTAL CURRENT ASSETS</b>		<b>1,201,558</b>	<b>1,097,714</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	3	22,501	30,000
Investments	5	12,500	12,500
Property, plant and equipment	6	284,743	177,952
<b>TOTAL NON-CURRENT ASSETS</b>		<b>319,744</b>	<b>220,452</b>
<b>TOTAL ASSETS</b>		<b>1,521,302</b>	<b>1,318,166</b>
<b>CURRENT LIABILITIES</b>			
Accounts Payable	7	247,157	160,725
Borrowings	8	807,861	740,325
Provisions	9	43,519	20,393
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,098,537</b>	<b>921,443</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	8	2,000	2,000
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>2,000</b>	<b>2,000</b>
<b>TOTAL LIABILITIES</b>		<b>1,100,537</b>	<b>923,443</b>
<b>NET ASSETS (LIABILITIES)</b>		<b>420,765</b>	<b>394,723</b>
<b>EQUITY</b>			
Issued capital	10	-	-
Reserves	11	2,000	2,000
Retained profits		418,765	392,723
<b>TOTAL EQUITY</b>		<b>420,765</b>	<b>394,723</b>
Hire Purchase & Leasing Commitments	12		

The accompanying notes form part of these financial statements.

This statement is to be read in conjunction with compilation report.

**CIVIL CONTRACTORS FEDERATION  
VICTORIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2002**

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**1 STATEMENT OF ACCOUNTING POLICIES**

These financial statements are a special purpose financial report prepared for use by members of the company. The directors have determined that the company is not a reporting entity.

The statements have been prepared in accordance with the requirements of the following applicable Accounting Standards and other mandatory professional reporting requirements:

- AASB 1002 : Events Occurring after Balance Date
- AASB 1018 : Profit and Loss Accounts
- AASB 1019 : Measurement and Presentation of Inventories in the Context of the Historical Cost System
- AASB 1021 : Depreciation of Non-Current Assets
- AASB 1025 : Application of the Reporting Entity Concept and Other Amendments
- AASB 1031 : Materiality

No other applicable Accounting Standards or mandatory professional reporting requirements have been applied.

The statements are also prepared on an accruals basis. They are based on historic 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:

**Investments**

Investments are brought to account at cost or directors' valuation. Dividends and interests are brought to account when received.

**Inventories**

Inventories are measured at the lower of cost and net realisable value.

**Property, Plant and Equipment**

Property, plant and equipment are included at cost or at valuation.

All assets, excluding freehold land and buildings are depreciated over their estimated useful lives.

**CIVIL CONTRACTORS FEDERATION  
VICTORIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2002**

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**Taxation**

No liability exists for income tax as "Trade Unions" are exempt from tax under section 23(f) of the "Income Tax Assessment Act".

**Leave**

Provision for annual leave represents annual leave entitlement to staff as at balance date.

Long service leave has been calculated on the basis of service to date after 7 years service with the Federation. This amount will only become payable once an employee has completed a suitable period of service.

**Reporting entity/Information 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 SubSections (1), (2) and (3) of 274 which reads 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 (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such a manner, and within such time as is prescribed.*
- 3) *A Registrar may only make 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.*

**Contingent Liabilities** - None known.

**Salaries & Benefits**

The amount paid as Salaries and Benefits was divided as follows:

Salary and benefits paid to holders of office	\$ 104,905
Salary and benefits paid to employees	\$ 445,828



**CIVIL CONTRACTORS FEDERATION  
VICTORIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2002**

	<b>2002</b>	<b>2001</b>
	<b>\$</b>	<b>\$</b>
<b>2 CASH</b>		
Deposits at Call	4,000	-
Commonwealth Cheque Account (Training Fund)	1,502	8,629
	5,502	8,629
<b>3 RECEIVABLES</b>		
<b>CURRENT</b>		
Sundry Debtors	1,119	-
NAB Term Deposit	41,193	40,685
Income Tax Refundable	477	2,372
	41,670	43,057
Industrial Commercial Bill	50,000	72,036
CBA 24 hr Account	-	22,953
	50,000	94,989
Other debtors	1,078,012	928,203
	1,170,801	1,066,249
<b>NON-CURRENT</b>		
Unsecured Loan - CCF National	22,501	30,000
<b>4 INVENTORIES</b>		
<b>CURRENT</b>		
Stock Publications on Hand	15,704	5,438
Stock IMS & Codes on Hand	3,450	13,035
Stock of Cards on Hand	6,101	4,363
	25,255	22,836
<b>5 INVESTMENTS</b>		
<b>NON-CURRENT</b>		
Shares in Other Companies	12,500	12,500

These notes are to be read in conjunction with compilation report.

**CIVIL CONTRACTORS FEDERATION  
VICTORIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2002**

	<b>2002</b>	<b>2001</b>
	<b>\$</b>	<b>\$</b>
<b>6 PROPERTY, PLANT &amp; EQUIPMENT</b>		
Motor Vehicles at cost	233,758	126,145
Less Accumulated Depreciation	55,451	12,743
	178,307	113,402
Office Furniture & Equipment at cost	226,748	145,984
Less Accumulated Depreciation	120,312	93,773
	106,436	52,211
Motor Vehicle under Lease	-	28,478
Less: Accumulated Amortisation	-	16,139
	-	12,339
<b>Total property, plant &amp; equipment</b>	<b>284,743</b>	<b>177,952</b>
<b>7 ACCOUNTS PAYABLE</b>		
<b>CURRENT</b>		
GST Payable	51,186	27,053
Accounts Payable	132,697	119,512
Other Creditors	37,121	3,608
Payroll Liabilities	26,153	10,552
	247,157	160,725
<b>8 BORROWINGS</b>		
<b>CURRENT</b>		
Bank Overdraft	46,904	10,277
National Prequal in Trust	7,255	-
Hire Purchase Liability	186,320	110,857
Lease Liability	-	12,557
Income Paid in Advance	567,382	606,634
	807,861	740,325
<b>NON-CURRENT</b>		
Debentures Not Repayable Within One Year	2,000	2,000
	2,000	2,000
<b>9 PROVISIONS</b>		
<b>CURRENT</b>		
Provision for Annual Leave	43,519	20,393
	43,519	20,393
<b>10 ISSUED CAPITAL</b>		

These notes are to be read in conjunction with compilation report.

**CIVIL CONTRACTORS FEDERATION  
VICTORIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2002**

	<b>2002</b>	<b>2001</b>
	<b>\$</b>	<b>\$</b>
<b>11 RESERVES</b>		
General Reserves - Members Debentures	2,000	2,000
<b>12 HIRE PURCHASE AND LEASING COMMITMENTS</b>		
<b>FINANCE LEASE AND HIRE PURCHASE COMMITMENTS</b>		
Not longer than one year	50,020	38,934
Longer than one year but not longer than two years	50,020	26,357
Longer than two years but not longer than five years	117,607	80,616
	217,647	145,907
Less: Future Finance Charges	31,326	23,167
	186,321	122,740

**CIVIL CONTRACTORS FEDERATION  
VICTORIAN BRANCH**

**ACCOUNTING OFFICERS CERTIFICATE  
FOR THE YEAR ENDED 30TH JUNE 2002**

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I, Rodney William Jeffrey, being the officer responsible for keeping the accounting records of the Civil Contractors Federation (Victorian Branch), certify that as at 30th June, 2002 the number of members of the Federation was 369.

In my opinion,

(i) The attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June, 2002.

(ii) A record has been kept of all monies paid by, or collected from members and all monies so paid or collected have been credited to the account to which those monies are to be credited, in accordance with the rules of the Federation.

(iii) Before any expenditure was incurred by the Federation, approval for the incurring of the expenditure was obtained in accordance with the rules of the Federation.

(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 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, other than remuneration in respect of their full-time employment with the Federation, was made to persons holding office in the Branch.

(vi) The register of members of the federation was maintained in accordance with the Act.

Signed at Hawthorn this 14th day of August 2002.

  
.....  
RODNEY WILLIAM JEFFREY

CIVIL CONTRACTORS FEDERATION  
VICTORIAN BRANCH

COMMITTEE OF MANAGEMENT'S REPORT  
FOR THE YEAR ENDED 30TH JUNE 2002


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We, being two members of the Committee of Management of Civil Contractors Federation (Victorian Branch), do state on behalf of the Committee and 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, 2002
- (ii) in the opinion of the Executive Committee, meetings of the Committee were held during the year ended 30 June, 2002 in accordance with the rules of the Federation
- (iii) to the knowledge of any member of the Committee during the financial year to which the accounts relate, there have been no instances where records of the Branch or other documents (not being documents containing information made available to a member of the Federation under Subsection 274(2) of the Workplace Relations Act 1996) or copies of those records or other documents, or copies of the rules of the Federation, have not been furnished, or made available, to members of the Federation in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto, or rules of the Federation, as the case may be.
- (iv) the Branch has complied with SubSection 279(1) and (6) of the Act in relation to the financial accounts in respect of the year 30th June, 2002 and the Auditor's report thereon.

Signed at Hawthorn this 14th day of August 2002.

  
.....  
Member of Committee of Management

  
.....  
Member of Committee of Management

## INDEPENDENT AUDIT REPORT

To the members of Civil Contractors Federation (Victorian Branch).

### Scope

I have audited the attached special purpose financial report comprising the Profit and Loss Statement, Balance Sheet and Notes to the Financial Statements, of Civil Contractors Federation (Victorian Branch) for the year ended 30<sup>th</sup> June 2002. The Branch's Committee of Management is responsible for the financial report and have determined that the accounting policies used are consistent with the financial reporting requirements of the Branch's constitution and are appropriate to meet the needs of the members. I have conducted an independent audit of the financial report in order to express an opinion on it to the members of Civil Contractors Federation (Victorian Branch). No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Branch's constitution. I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

My audit has been conducted in accordance with Australian Auditing Standards. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies described in Note 1 to the financial statements.


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

### Audit Opinion

In my opinion:

- (1) The Branch maintained satisfactory accounting records detailing the sources and nature of the income of the Branch (including income from members) and the nature and purpose of payments in respect of the year;
- (2) All information and explanations that, under Section 273 subsection (2) of the Workplace Relations Act 1996, officers or employees of the organisation were required to provide, were provided; and
- (3) The attached accounts which are prepared on an accrual basis, are properly drawn up so as to give a true and fair view of:
  - (a) The financial affairs of the Branch as at 30<sup>th</sup> June 2002; and
  - (b) The Income and Expenditure and any surplus or deficit, of the Branch for the year ended on that date.

Signed at Essendon this 14<sup>th</sup> day of August 2002.

  
.....  
Alan M. Bliss  
74 Fletcher Street  
Essendon Vic 3040





**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: FR2002/422-[267V-VIC]**

Mr R.W. Jeffrey  
Executive Director  
Civil Contractors Federation-Victorian Branch  
1st Floor, 192B Burwood Rd  
HAWTHORN VIC 3122

Dear Mr R.W. Jeffrey

**Re: Civil Contractors Federation-Victorian Branch  
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2002.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please do not hesitate to contact me on (03) 8661 7787 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Clency Lapierre  
Team Manager  
E-mail: [clency.lapierre@air.gov.au](mailto:clency.lapierre@air.gov.au)  
11 July, 2002