



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. M. Morris
Executive Director
Civil Contractors Federation
Western Australia Branch
P.O. Box 375
WELSHPOOL 6986

Dear Mr. Morris,

**Re: Financial Documents for year ended 30 June 2003
FR2003/404**

I have received the financial statements of the branch for year ended 30 June 2003.
The documents were lodged in the Industrial Registry on 29 August 2003.

The documents have been filed.

Yours sincerely

Clency Lapierre
Statutory Services Branch
26 September 2003



Civil Contractors Federation

ABN 88 811 975 001

Western Australia
Branch

PO Box 375,
Welshpool WA 6986
133A Pilbara Street,
Welshpool WA 6106

Tel: 08 9358 4600
Fax: 08 9358 4611

Email:
ccfwa@civilcontractors.com

Website:
www.civilcontractors.com

Chairman
Western Australia

RTO
National Provider
No. 5744



28 August 2003

Australian Industrial Registry
GPO Box X2206
PERTH WA 6001

SECRETARY'S CERTIFICATE

I certify that the enclosed copies of the Auditor's Report, Accounts and Statements of the WA Branch are copies of the documents which were presented to the Annual General Meeting held on 25 August 2003.

The documents are for the 2002/2003 financial year.

Yours faithfully

M B Morris
Executive Director

Encls.



Financial/Industrial Registry 2002-2003 Financials

OAMPS

Registered under the Workplace Relations Act 1996



**Civil Contractors Federation Western Australia
Branch**

Financial Statements
For the year ended 30 June, 2003

John Osborne & Associates Pty Ltd

PO Box 876

Canning Bridge 6153

Phone: 9316 4344 Fax: 9364 5598

Email: stucker@championinvestments.com.au

Civil Contractors Federation Western Australia Branch

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CIVIL CONTRACTORS FEDERATION

ABN 88 811 975 001

Western Australia
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FOR THE YEAR ENDED 30TH JUNE 2003

ACCOUNTING OFFICER'S CERTIFICATE

I, Paul Francis, being the Officer responsible for keeping the accounting records of the WA Branch certify that as at 30th June 2003 the number of members was seventy nine (79) members.

In my opinion:

- (1) The attached accounts show a true and fair view of the financial affairs of the Branch as at 30th June 2003.
- (2) A record has been kept of all monies paid by, or collected from members of the organisation and all monies paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the organisation.
- (3) Before any expenditure was incurred by the Branch, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation.
- (4) 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.
- (5) No loans or other financial benefits were made to persons holding office in Branch.
- (6) The register of Members of the Branch was maintained in accordance with the Workplace Relations Act 1996, as amended.

Signed

Paul Francis, Treasurer

4 July 2003



Registered under the Workplace Relations Act 1996





CIVIL CONTRACTORS FEDERATION

FOR THE YEAR ENDED 30TH JUNE 2003

ABN 88 811 975 001

Western Australia
Branch
PO Box 375,
Welshpool WA 6986
133A Pilbara Street,
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Central
Western Australia

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COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Trevor Gosatti and Greg Murphy, two members of the Committee of Management of the WA Branch do state on behalf of the Committee and in accordance with a resolution passed at a meeting of the Committee on the 3 July 2003 that pursuant to the requirements of the Workplace Relations Act 1996, as amended ("the Act"):

- (1) 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 30th June 2003.
- (2) In the opinion of the Committee the meetings of the Committee held during the year were in accordance with the rules of the organisation.
- (3) To the knowledge of any member of the Committee, there have been, during the financial year to which the accounts relate, no instances where records of the Branch or other documents (not being documents containing information made available to a member of the organisation under Section 274(2) of the Act), or copies of those records or other 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 Act, the Regulations or the rules of the organisation.
- (4) The Branch being an organisation which prepares its accounts and statements in accordance with subsection 273(1) of the Act has, in relation to the Accounts and Audit Report thereon for the financial year ending 30th June 2002, complied with subsections 279(1) and (6) of the Act.

This certificate has been prepared in accordance with a resolution by the Committee of Management in regard to these matters and is signed by us on behalf of the Committee of Management.

Trevor Gosatti, Committee Member

Greg Murphy, Committee Member

4 July 2003



Registered under the Workplace Relations Act 1996



CASE EARTH AWARDS

Civil Contractors Federation Western Australia Branch
Income & Expenditure Statement
For the year ended 30 June, 2003

	2003 \$	2002 \$
Income		
Subscriptions	295,884	264,137
Expo Surplus		12,000
Functions Receipts	163,570	160,669
Interest received	6,366	5,647
Other income	1,803	396
Training Funds Received	222,973	219,881
Earth Awards Income	9,271	3,000
AAED Secretariat Income	675	674
Publications Income	17,704	22,365
Loss on Disposal of Non-current Assets		(8,070)
Total income	718,245	680,698
Expenses		
Accountancy	1,370	1,550
Advertising, Marketing and Promotion	1,519	2,194
Annual Leave Provision	(2,017)	1,198
Branch Audit	1,670	2,860
Bad Debts	2,817	6,457
Bank Fees And Charges	1,452	478
Computer Software	1,063	2,965
Conference/seminar costs	286	985
Couriers	361	607
Depreciation - plant	10,353	15,374
Doubtful Debts	2,184	(3,616)
Earth Award	7,058	5,342
Entertainment		60
Fringe benefits tax	9,275	8,747
Functions	145,635	150,570
Hire purchase charges	1,974	1,754
Insurance	3,844	4,691
Long service leave	1,674	1,385
Motor Vehicle Expenses	5,140	4,720
National Office, CCF National Fees	21,439	51,950
Postage	1,754	4,093
Printing & stationery	22,260	10,284

The accompanying notes form part of these financial statements.

Civil Contractors Federation Western Australia Branch
Income & Expenditure Statement
For the year ended 30 June, 2003

	2003 \$	2002 \$
Professional Fees	23,350	19,374
Rates & land taxes	22,941	37,408
Repairs & maintenance	5,363	7,990
Salaries & Wages - Employees	201,481	181,692
Staff amenities	1,269	1,584
Staff training	1,937	2,558
Subscriptions	1,858	905
Superannuation	29,690	24,047
Telephone	7,739	12,754
Training and Videos	157,709	172,466
Travel, accom & conference	18,639	28,028
Total expenses	713,088	763,452
Net Surplus	5,158	(82,754)
Total changes in equity of the association	5,158	(82,754)
Accumulated Funds Brought Forward	232,568	315,322
Net surplus for the year	5,158	(82,754)
Total Members' Funds	237,726	232,568

The accompanying notes form part of these financial statements.

Civil Contractors Federation Western Australia Branch
Statement of Financial Position As At 30 June, 2003

	Note	2003	2002
Current Assets			
Cash assets		305,877	206,459
Receivables		26,782	40,946
Other		26,623	8,724
Total Current Assets		359,282	256,129
Non-Current Assets			
Other financial assets		20,563	27,501
Property, plant and equipment		37,253	50,102
Total Non-Current Assets		57,816	77,603
Total Assets		417,098	333,732
Current Liabilities			
Payables		55,998	5,717
Current tax liabilities		10,322	6,874
Provisions		14,600	16,617
Other		64,362	30,977
Total Current Liabilities		145,283	60,186
Non-Current Liabilities			
Interest-bearing liabilities		21,045	29,608
Provisions		13,044	11,369
Total Non-Current Liabilities		34,089	40,977
Total Liabilities		179,372	101,163
Net Assets		237,726	232,568
Equity			
Total Members' Funds		237,726	232,568
Total Members' Funds		237,726	232,568

The accompanying notes form part of these financial statements.

Civil Contractors Federation Western Australia Branch
Notes to the Financial Statements
For the year ended 30 June, 2003

Note 1: Statement of Accounting Policies

The Committee of Management has determined that the CIVIL CONTRACTORS FEDERATION, WESTERN AUSTRALIAN BRANCH ("the Federation") is a non reporting entity accordingly the financial statements have been prepared as a special purpose financial report which is appropriate to meet the needs of the members, the Federation's constitution and the relevant legislative requirements of The Workplace Relations Act 1996, as amended and the Workplace Relations Regulations 1996. The accounting policies have been consistently applied, unless otherwise stated. The following is a summary of the significant accounting policies adopted by the Federation in the preparation of the financial statements.

Historical Cost

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

Accruals Basis

The Federation has determined that in accordance with subsection 272 (2) of the Workplace Relations Act 1996, as amended it will prepare its accounts on an accrual basis.

Income Tax

The Federation is exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997, as amended, accordingly the Federation does not account for income tax.

Investments

Investments are brought to account at cost or at valuation. The carrying amount of investments is reviewed annually to ensure it is not in excess of the recoverable amount of the investments. Dividends and interest are brought to account in the Income and Expenditure Statement when received.

Property, Plant and Equipment

Property, plant and equipment are included at cost or where stated at independent valuation. All fixed assets, not subject to independent valuation, including buildings but excluding freehold land, are depreciated using rates and methods estimated to write off the cost over the estimated useful life of the asset concerned and commencing from the time the asset is held ready for use.

Leases

Leases of fixed assets, whether for finance leases or operating leases, are charged as expenses in the periods in which they are incurred.

Civil Contractors Federation Western Australia Branch
Notes to the Financial Statements
For the year ended 30 June, 2003

Employee Entitlements

Provision is made for the Federation's liability for annual leave and long service leave arising from services rendered by employees to the reporting date. The provision for long service leave includes the Federation's legal obligations and the expected future payments where no legal entitlement has arisen and the employee has completed at least seven years of service.

Liabilities have not been discounted to their present values.

Contributions are made to an employee superannuation fund and are charged as an expense when incurred. Other than as required by the Superannuation Guarantee Legislation, there is no legal obligation to provide benefits to employees on retirement.

NOTICE TO MEMBERS

Information to be provided to members or Registrar

In accordance with subsection 274(4) of the Workplace Relations Act 1996, as amended, the attention of the members is drawn to subsections 274 (1), (2) and (3) which provides as follows:-

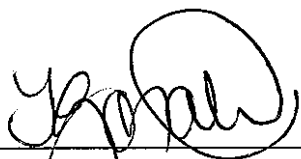
- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
 - (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information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

Civil Contractors Federation Western Australia Branch
Statement by Members of the Committee
For the year ended 30 June, 2003

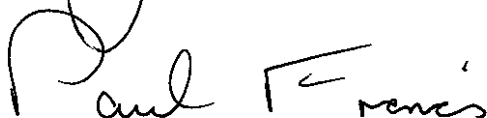
In the opinion of the Committee the Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows and Notes to the Financial Statements:

1. Presents fairly the financial position of Civil Contractors Federation Western Australia Branch as at 30 June, 2003 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:



President



Treasurer

Civil Contractors Federation Western Australia Branch
Independent Audit Report

Scope

I certify that I have audited the attached special purpose financial report of the CIVIL CONTRACTORS FEDERATION, WESTERN AUSTRALIAN BRANCH ABN 88 811 975 001 ("the Federation"), for the year ended 30th June 2003 as set out on the preceding pages. The Federation's Committee of Management is responsible for the financial report and has determined that the accounting policies used, described in the Notes to the Financial Statements, are consistent with financial reporting requirements of the Federation's constitution, comply with the requirements of the Workplace Relations Regulations 1996, as amended ("the Act"), comply with the requirements of the Workplace Relations Regulations 1996, as amended ("the Regulations") 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, WESTERN AUSTRALIAN 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 the members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Federation's constitution, the Act and the Regulations. I disclaim any assumption or responsibility, for any reliance on this report or on the financial report to which it relates to any person other than members, or for any purpose other than that for which it is prepared.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and 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 the Notes to the Financial Statements. (These policies do not require the application of all Accounting Standards).

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

Audit opinion

In our opinion:-

1. The financial report of CIVIL CONTRACTORS FEDERATION, WESTERN AUSTRALIAN BRANCH ABN 88 811 975 001 was properly drawn up, in accordance with subsection 273 of the Act and the accounting policies described in the Notes to the financial statements, so as to give a true and fair view of:-
 - (a) the financial position of CIVIL CONTRACTORS FEDERATION, WESTERN AUSTRALIAN BRANCH as at 30th June 2003, and
 - (b) the receipts and payments, and any surplus or deficit of the Federation for the year then ended.
 2. The Federation kept satisfactory accounting records including:-
 - (a) records of the sources and nature of the income of the Federation (including income from members); and
 - (b) records of the nature and purposes of the expenditure of the Federation.
 3. The officers and employees of the Federation provided all of the information and explanations that they were required to provide in relation to these matters.
 4. There were no deficiencies, failures or shortcomings in relation to these matters.
-

**Civil Contractors Federation Western Australia Branch
Independent Audit Report**

Signed on 29 July, 2003:



Stuart Tucker, Certified Practising Accountants
John Osborne & Associates Pty Ltd
22 Moreau Mews, Applecross WA 6153

MERCOVICH, Elizabeth

From: LAPIERRE, Clency
Sent: Monday, 28 July 2003 2:20 PM
To: LAPIERRE, Clency
Subject: Financial Reporting Matter # FR2003/404 Allocated (First Reminder)

Matter # - FR2003/404

Matter Type - s.280 - Financial reports

Short Title - Financial Reporting matter re: 267V-WA Civil Contractors Federation-
Western Australian Branch

Allocated From - None

Email Address:

Fax Number: (08) 9358 4611

Postal Address: (below)

PO Box 375

WELSHPOOL WA

6986



629258.DOC



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: FR2003/404-[267V-WA]

Mr Mike Morris
Branch Executive Director
Civil Contractors Federation
Western Australian Branch
PO Box 375
WELSHPOOL WA 6986

Dear Mr Morris

**Re: Civil Contractors Federation-Western Australian 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, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 30 June, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 30 June, 2003 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 note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

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
28 July, 2003