



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

Level 36, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9655 0401

Mr. M. B. Morris  
Executive Director  
Western Australian Branch  
Civil Contractors Federation  
P.O. Box 375  
WELSHPOOL WESTERN AUSTRALIA 6986

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial reports for year ended 30 June 2004 - FR2004/461**

I have received your correspondence of 29 October 2004 which clarifies the scope of the auditor's report pertaining to the financial reports of the Western Australian Branch of the Civil Contractors Federation for the year ended 30 June 2004.

That correspondence has been filed with material earlier lodged.

Please do not hesitate to contact me on (03) 8661 7776 if you wish to discuss this letter.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Mark Elliott'.

Mark Elliott  
3 November 2004



ABN 88 811 975 001

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

Tel: 08 9358 4600  
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Email:  
cctwa@civilcontractors.com

Website:  
www.civilcontractors.com

Civil Train  
Western Australia

RTO  
National Provider  
No. 5744

29 October 2004

Mr Mark Elliot  
Australian Industrial Registry  
GPO Box 1994S  
MELBOURNE VIC 3001

Dear Mark

**RE: FINANCIAL REPORTS FOR YEAR ENDED 30 JUNE 2004-  
FR2004/461**

I refer to your letter on 9<sup>th</sup> October 2004, regarding the special purpose financial report.

Please note that under scope in the Independent Audit Report to Members, the attached financial report referred to should of stated general purpose report rather than special purpose report.

If you have any queries, please contact our office on the above number.

Yours sincerely

Mike Morris  
Executive Director



Financial/Industrial Registry 2003-2004

**OAMPS**

Registered under the Workplace Relations Act 1996



**CASE EARTH AWARDS**



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

Level 36, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
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Mr. M. B. Morris  
Executive Director  
Western Australian Branch  
Civil Contractors Federation  
P.O. Box 375  
WELSHPOOL WESTERN AUSTRALIA 6986

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial reports for year ended 30 June 2004 - FR2004/461**

I have received the financial reports of the Western Australian Branch of the Civil Contractors Federation for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 2 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. With the exception of my comments about the special purpose financial report, you do not need to take any further action in respect of the financial reports already lodged.

**1. General purpose financial report**

**Profit and loss statement**

Section 253 of the RAO prescribes the content of the general purpose financial report required to be prepared by the Branch. Preparation of a statement of cash flows is mandated by s253(2)(a)(iii). It appears that the Branch omitted to lodge the statement of cash flows on this occasion.

**2. Auditor's report**

**(a) Audit opinion**

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 the matters on which an auditor is required to state an opinion. An example of acceptable wording would be as follows:

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

I have forwarded a copy of this letter to the auditors for their views about these matters.

**(b) Special purpose financial report**

A reporting unit is required by section 253(2) of the RAO Schedule to prepare a general purpose financial report from its financial records.

While in some cases, the contents of a special purpose financial report and a general purpose financial report might not be substantively different, the requirement to prepare a general purpose financial report is quite clear. Paragraphs 8, and 13 of *Miscellaneous Professional Statement APS 1: Conformity with Accounting Standards and UIG Consensus Views* appear relevant in this regard. They state, inter alia:

"8 *A reporting entity is required by this Statement to prepare general purpose financial reports. In addition, under legislation ... entities which do not qualify as reporting entities can be specifically required to prepare general purpose financial reports... In such cases, the requirements of this Statement relating to general purpose financial reports are to be complied with.*

...

13 *Standards for audit reporting are set out in Auditing Standard AUS 702 "The Audit Report on a General Purpose Financial Report". Because general purpose financial reports are required to be prepared in accordance with Accounting Standards and UIG Consensus Views, a member can only express an unqualified audit opinion as defined in AUS 1 when the general purpose financial report has been prepared in accordance with Accounting Standards and UIG Consensus Views. Therefore, members who are involved in, or are responsible for, the audit of the general purpose financial report of... an entity which is not a reporting entity which... is required to prepare a general purpose financial report, are required to take all reasonable steps within their power to ensure that the financial report complies with Accounting Standards and UIG Consensus Views or that a qualified audit opinion is issued."*

It is noted that APS1 acknowledges that a particular departure from an otherwise applicable accounting standard might be mandated by legislation (paragraph 12 refers).

The auditor's report and the notes to the financial accounts indicate that a special purpose financial report was prepared by the organisation instead of a general purpose financial report.

Could you please advise me in writing the reasons for the preparation of a special purpose financial report instead of a general purpose financial report.

### **3. Notes to accounts**

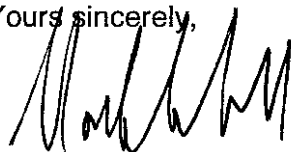
#### **Information to be provided to members**

The accounts should contain a notice drawing attention to provisions of the RAO Schedule that prescribed information is available to members on request and which sets out a copy of subsections 272(1), (2) and (3) - refer subsection 272(5) of the RAO Schedule.

The information notice contained in the notes to the accounts does not set out subsection 272(2), instead apparently referring to the provisions former 274 of the Workplace Relations Act.

Please do not hesitate to contact me on (03) 8661 7776 if you wish to discuss this letter.

Yours sincerely,



Mark Elliott

19 October 2004



**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. M. B. Morris  
Executive Director  
Western Australian Branch  
Civil Contractors Federation  
P.O. Box 375  
WELSHPOOL WESTERN AUSTRALIA 6986

Dear Mr. Morris,

**Re: Schedule 1B - Workplace Relations Act 1996 (the RAO Schedule)  
Financial reports for year ended 30 June 2004 - FR2004/461**

Thank you for your letter dated 1 September 2004 and attached financial reports.

The documents were lodged in the Industrial Registry on 2 September 2004.

The documents will be examined in due course and you will be further advised.

Should you wish to discuss the matter in the meantime, please contact me on (03) 8661 7776

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Mark Elliott'.

Mark Elliott  
Statutory Services Branch  
5 October 2004

FR 2004/461



# 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  
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Email:  
ccfwa@civilcontractors.com

Website:  
www.civilcontractors.com

1 September 2004

Australian Industrial Registry  
GPO Box X2206  
PERTH WA 6001

Civil Train  
Western Australia

## 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 provided to members on 9 August 2004 and presented to the Annual General Meeting held on 30 August 2004.

The documents are for the 2003/2004 financial year.

Yours faithfully

M B Morris  
Executive Director

Encls.



Financial/Industrial Registry 2003-2004 Financials



Registered under the Workplace Relations Act 1996



CASE EARTH AWARDS

**Civil Contractors Federation Western Australia  
Branch**

Financial Statements  
For the year ended 30 June, 2004

John Osborne & Associates Pty Ltd

PO Box 876

Canning Bridge 6153

Phone: 9316 4344 Fax: 9364 5598

Email: [stucker@championinvestments.com.au](mailto:stucker@championinvestments.com.au)

**Civil Contractors Federation Western Australia Branch**  
**Income and Expenditure Statement**  
**For the year ended 30 June, 2004**

	2004 \$	2003 \$
<b>Income</b>		
2003 National Conference	54,430	
Subscriptions	275,999	295,884
Functions Receipts	132,774	163,570
Interest received	5,587	6,366
Other income	7,822	1,803
Training Funds Received	220,151	222,973
Earth Awards Income	3,956	9,271
AAED Secretariat Income	528	675
Publications Income	11,773	17,704
<b>Total income</b>	<b>713,022</b>	<b>718,245</b>
<b>Expenses</b>		
Accountancy	1,600	1,370
Advertising, Marketing and Promotion	2,320	1,519
Annual Leave Provision	806	(2,017)
Branch Audit	2,000	1,670
Bad Debts	8,021	2,817
Bank Fees And Charges	2,524	1,452
Computer Software	785	1,063
Conference/seminar costs	540	286
Couriers	887	361
Depreciation - plant	10,763	10,353
Doubtful Debts	(1,161)	2,184
Earth Award	3,868	7,058
Fringe benefits tax	4,583	9,275
Functions	111,159	145,635
Hire purchase charges	1,665	1,974
Insurance	8,259	3,844
Legal fees	2,501	
Long service leave	8,928	1,674
Motor Vehicle Expenses	6,827	5,140
National Office, CCF National Fees	27,632	21,439
Postage	3,027	1,754
Printing & stationery	7,355	22,260

The accompanying notes form part of these financial statements.



**Civil Contractors Federation Western Australia Branch**  
**Income and Expenditure Statement**  
**For the year ended 30 June, 2004**

	2004 \$	2003 \$
Professional Fees	24,815	23,350
Rates & land taxes	40,361	22,941
Repairs & maintenance	4,736	5,363
Salaries & Wages - Employees	174,747	201,481
Staff amenities	1,602	1,269
Staff training	2,000	1,937
Subscriptions	2,093	1,858
Superannuation	19,891	29,690
Telephone	9,592	7,739
Training and Videos	197,331	157,709
Travel, accom & conference	17,829	18,639
<b>Total expenses</b>	<b>709,886</b>	<b>713,088</b>
<b>Profit from ordinary activities before income tax</b>	<b>3,136</b>	<b>5,158</b>
Income tax revenue relating to ordinary activities		
<b>Net profit attributable to the association</b>	<b>3,136</b>	<b>5,158</b>
<b>Total changes in equity of the association</b>	<b>3,136</b>	<b>5,158</b>
Opening retained profits	237,727	232,568
Net profit attributable to the association	3,136	5,158
<b>Closing retained profits</b>	<b>240,863</b>	<b>237,726</b>

The accompanying notes form part of these financial statements.

**Civil Contractors Federation Western Australia Branch**  
**Statement of Financial Position As At 30 June, 2004**

	2004	2003
<b>Current Assets</b>		
Cash assets	256,197	305,877
Receivables	54,229	26,782
Other	4,816	26,623
<b>Total Current Assets</b>	<b>315,243</b>	<b>359,282</b>
<b>Non-Current Assets</b>		
Other financial assets	12,500	20,563
Property, plant and equipment	26,339	37,253
<b>Total Non-Current Assets</b>	<b>38,839</b>	<b>57,816</b>
<b>Total Assets</b>	<b>354,082</b>	<b>417,098</b>
<b>Current Liabilities</b>		
Payables	22,000	55,998
Current tax liabilities	4,402	10,322
Provisions	15,406	14,600
Other	28,394	64,362
<b>Total Current Liabilities</b>	<b>70,202</b>	<b>145,283</b>
<b>Non-Current Liabilities</b>		
Interest-bearing liabilities	21,045	21,045
Provisions	21,972	13,044
<b>Total Non-Current Liabilities</b>	<b>43,017</b>	<b>34,089</b>
<b>Total Liabilities</b>	<b>113,219</b>	<b>179,372</b>
<b>Net Assets</b>	<b>240,863</b>	<b>237,726</b>
<b>Equity</b>		
Retained profits	240,863	237,726
<b>Total Members' Funds</b>	<b>240,863</b>	<b>237,726</b>

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, 2004**

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**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 the 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 that 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 which they are incurred.

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**Civil Contractors Federation Western Australia Branch**  
**Notes to the Financial Statements**  
**For the year ended 30 June, 2004**

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**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

## COMMITTEE OF MANAGEMENT STATEMENT

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

Civil Train  
Western Australia

RTO  
National Provider  
No. 5744

Following a resolution made at a Special Meeting held on Tuesday 13<sup>th</sup> July 2004, the Committee of Management of the Civil Contractors Federation, WA Branch, in accordance with paragraph 253(2)(c) of the RAO Schedule, make the following declarations:

- a) In the opinion of the Committee of Management, the financial statements and notes comply with the Australian Accounting Standards;
- b) In the opinion of the Committee of Management, the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- c) In the opinion of the Committee of Management, the financial statements and notes show a true and fair view of the financial performance, financial position and cash flow of the Branch as at 30<sup>th</sup> June 2004;
- d) In the opinion of the Committee of Management, there are reasonable grounds to believe that the organisation will be able to pay its debts as and when they become due and payable; and
- e) In the opinion of the Committee of Management, during the financial year ending 30 June 2004 and since the end of that year:
  - (i) Meetings of the Committee were held in accordance with the rules of the organisation; and
  - (ii) The financial affairs of the Branch have been managed in accordance with the rules of the organisation; and
  - (iii) The financial records of the Branch have been kept and maintained in accordance with the Registration and Accountability of Organisations (RAO) Schedule and the RAO Regulations; and
  - (iv) the financial records of the Branch have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) no requests were received from any member or a Registrar for information under section 272 of the RAO Schedule; and
  - (vi) There have been no orders for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

  
MB Morris – Branch Executive Director

13<sup>th</sup> July 2004



Registered under the Workplace Relations Act 1996



CASE EARTH AWARDS

**Civil Contractors Federation Western Australia Branch**  
**Independent Audit Report to the Members**

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### **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 2004 as set out in the preceeding 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 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 the CIVIL CONTRACTORS FEDERATION, WESTERN AUSTRALIAN BRANCH. No opinion is expressed as to whether the accounting policies are appropriate to the needs of the members.

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 2004, 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.

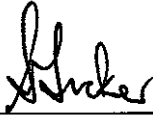
4. There were no deficiencies, failures or shortcomings in relation to these matters.

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**Civil Contractors Federation Western Australia Branch**  
**Independent Audit Report to the Members**

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Signed on : 2nd August 2004



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Stuart Tucker, CPA  
John Osborne & Associates Pty Ltd  
22 Moreau Mews, Applecross WA 6153



# CIVIL CONTRACTORS FEDERATION

## WA BRANCH OPERATING REPORT 2003 - 2004

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### Branch Activities

#### *Industrial Relations*

- Right of Entry issues.
- R.O.E. advice to members
- IR Subcommittee to meet to deal with
  - National Wage Case – adjust WA Civil Contracting Award for 03 and 04 rates
  - develop strategy to deal with AWU on potential variation to allowances and related matters
  - discussions with AWU re potential to have trainees rates inserted into Award
- General employee relations issues relating to Unfair Dismissals, drug and alcohol testing and other policies
- Branch continuing relationship with IR Consultants plus referring members where required
- WA represented by P Marsh (and sometimes M Morris) on national IR Subcommittee

#### *Utilities*

- The Utilities Subcommittee has met with the Water Corporation in regard to issues related to Procurement; Siemens/Thiess JV regarding entry to site and installation of Telstra assets; and the CCF/Western Power working group.
- Since the CCF/Western Power working group was established in late 2003, there have been some significant outcomes for the industry including:
  - Better dialogue and understanding of the various stakeholders' work processes
  - Increased use of start-up meetings as a catalyst to getting projects off on the right foot
  - WP statistics clearly demonstrate an overall improvement in the quality of works
  - A commitment that the WP manual will be updated
- The subcommittee will meet in the near future to discuss matters related to the NPS contract for laying gas mains
- CCF representatives attended the annual Water Corporation Urban Development Committee (UDAC) breakfast meeting.
- Water Corporation provided details of their 04/05 capital works program



## ***Civil Works***

- The Civil Works subcommittee has had several meetings with the Urban Development Institute through its liaison group (CCF/UDIA).
- Items dealt with included:
  - contract insurances,
  - licence requirements for extraction of groundwater (dewatering, dust suppression and construction water),
  - Main Roads bonds
  - Western Power
  - construction site safety issues.

## ***Occupational Safety & Health***

- The biggest issue for the CCF OSH working group has been the new WorkSafe WA regulation for the requirements of dogmen.
- WorkSafe WA's new Commissioner, Nina Lyhne, has advised CCF that the compliance deadline for industry to meet the new dogging requirements has been extended to 1 January 2005.
- WorkSafe still considering a revised course entitled "A Guide to Slings and Lifting Loads" which better reflects slinging of loads less than 10 tonne in the civil construction industry.
- OS&H Induction Course - the new CCF OS&H Induction Course manual is now completed and printed. The production of an updated video to be used in conjunction with the manual is underway. (This is a joint CCF/BCITF project.)
- Branch provided advice to members as required on OS&H issues, incl.
  - Plant OS&H induction & assessment
  - Safety audits
  - General industry OS&H inductions

## ***Training***

- Existing Worker Traineeship continued.
- Traineeship program for Main Roads in the Kimberley commenced
- New trainee program for pipe laying expected to start before June 30th
- CCF training manager and contract trainer/assessor have been very busy with OS&H courses and plant assessments
- Working group developing Trenchless Technology training resources completed first draft. (This is also a joint CCF/BCITF project)

## ***Main Roads***

- Four meetings of the WA Road Construction and Maintenance Industry Advisory group, Chaired by the Commissioner, attended during the year.
- The chair of CCF's Main Roads committee, Greg Murphy, attended a special meeting of the Main Roads/Industry committee held in May.
- The meeting was called to obtain the road construction industry's view on Main Roads' due diligence processes related to the financial position of

tenderers following Consolidated Constructions being placed into administration after being awarded contracts.

### ***General***

- The branch has been getting positive feedback locally and from interstate regarding the new look e-newsletter.
- All members have now been provided with member logins to access the "members only" area on the CCF website. We encourage you to enter the "members only" section using the username and password supplied so you can access secured content and also maintain your organisations' profile to ensure your organisation can be easily identified in the 'Search for a CCF Contractor or CCF Supplier Member' function.
- The Hitachi – CCF Corporate Golf Day held on Friday, 2 April 2004 at The Vines Resort.
- Meetings of the South West Division were held in February, March, April, May & June. All were well attended with good member feedback on future strategies.
- Industry Luncheons held in March and May
- Entries received for Case Earth Awards.

### ***National***

- T Gosatti, P Marsh and M Morris attended the National Strategic Planning Conference in Melbourne from 18 – 20 March 2004. The conference included a review and an update of the strategic plan that was put into place some time ago.
- P Marsh represented WA at national board meetings during the year
- M Morris represented WA at Executive Directors meetings during the year as well as national training meetings

### **Financial Affairs**

There were no significant changes in the branch's financial affairs during the year. The audited financial figures and the auditor's report are attached for perusal.

### **Resignation**

Members can resign from the WA Branch as per s174 and the Constitution.

### **Trustees**

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

## **Members 2003 – 2004**

There were 75 members recorded in the members register at 30 June 2004.

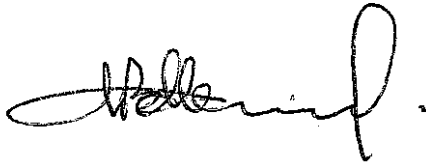
## **Employees 2003 – 2004**

There were four (4) employees at 30 June 2004.

## **Members of Committee of Management 2003 – 2004**

<b><u>NAME</u></b>	<b><u>PERIOD</u></b>
Trevor Gosatti	01/07/2003 – 30/06/2004
Lambros Siamos	" "
Paul Francis	" "
Phillip Marsh	" "
Darryl Ferrara	" "
Greg Murphy	" "
Robert Ryan	" "
John Vincent	" "
Peter Rowles	" "
Brian Kennewell	" "
Tony Musgrave	" "
Alex Wolfe	" "

**END OF REPORT**



MB Morris, Executive Director  
9 August 2004



**Ref: FR2004/461-[267V-WA]**

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

Dear Mr Morris

**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.

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<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: **FR2004/461**.

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

A handwritten signature in dark ink, consisting of a horizontal line at the top, a vertical line extending downwards from the center, and a horizontal line extending to the right from the bottom of the vertical line.

Deputy Industrial Registrar  
9 August, 2004





**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*