



Fair Work Australia

8 October 2009

Mr Peter Rowles
President
Civil Contractors Federation, Western Australian Branch
email: ccfwa@civilcontractors.com

Dear Mr Rowles

Re: Financial Report for the Civil Contractors Federation, Western Australian Branch for year ended 30 June 2009 – FR2009/319

I acknowledge receipt of the financial report for the Branch for the year ended 30 June 2009. The report was lodged with Fair Work Australia on 22 September 2009.

The financial report has now been filed.

If you wish to discuss any matters I can be contacted on (03) 8661 7764.

Yours sincerely

Kevin Donnellan
Tribunal Services and Organisations
Fair Work Australia
Email: kevin.donnellan@fwa.gov.au

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Certificate of Designated Officer

s268 of Schedule 1 *Workplace Relations Act 1996*

I Peter Rowles being the President of the Civil Contractors Federation Western Australian Branch certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on 24th August 2009; and
- that the full report was presented to a general meeting of members of the reporting unit on 15th September 2009 in accordance with section 266 of the RAO Schedule.

Signature: Mr Peter Rowles



Date: 18th September 2009

**Civil Contractors Federation
Western Australian Branch**

**Committee of Management Statement
For the Year ended 30th June 2009**

On 19th August 2009, the Committee of Management of the Civil Contractors Federation Western Australian Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June 2009:

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 Schedule 1 of the Workplace Relations Act 1996, and the RAO Regulations; and
 - (iv) 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) No requests were received from any member of the reporting unit or a Registrar for information under section 272 of the RAO Schedule; and
- (vi) No orders have been made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: *Peter Rowles*

Title of Office Held: Branch President

A handwritten signature in black ink, appearing to read 'Peter Rowles', written in a cursive style.

Signature:

Date: 19th August 2009

Civil Contractors Federation Western Australian Branch

Operating Report For the Year ended 30 June 2009

Principal activities s254(2)(a)

The principal activities of the Civil Contractors Federation Western Australian Branch (CCFWA) during the financial year were:

Workplace Relations

- Advice to members on changes to the workplace relations environment including award modernisation.
- General employee relations issues relating to finding, attracting and retaining skilled staff, unfair dismissal, employee collective agreements and related issues.
- Branch continuing relationship with workplace relations consultants including referring members where required for detailed consultation.
- CCFWA was represented by Mr Phillip Marsh and Mr Nigel Haywood and his successor Mr Jeff Miller on National Workplace Relations Subcommittee.
- The Branch relies on external providers of workplace relations services and advice.

Utilities

- Representatives from the Utilities Subcommittee have met too discuss important issues in dealings with Western Power, Water Corporation, WestNet Energy and other utility providers.
- The Branch liaised with Water Corporation regarding issues of safety, training and awareness and protection of underground utilities.
- Maintained contact with Urban Development Institute of Australia (UDIA) and Dial before you Dig (DBYD). Mr Mike Morris is the CCFWA representative on the WA DBYD board and the CCF National board representative on the national DBYD.
- Mr Peter Rowles and Mr Trevor Gosatti continued to represent CCFWA on the Urban Development Advisory Committee (UDAC).

Civil Works

- Contact was maintained with UDIA, DBYD, Institute of Quarrying Australia, Association of Consulting Engineers Australia (ACEA), Main Roads Western Australia (MRWA) and the Institute of Public Works Engineering Australia (IPWEA).

- Supply of raw materials (particularly in the south-west region of the state) has been a significant issue. CCFWA has maintained interest in the Raw Materials Senior Officers Group which is continuing to address this matter.
- CCFWA continued involvement with WA Road Construction & Maintenance Industry Advisory Group.
- CCFWA continued dialogue MRWA contracting strategy.
- Mr Jeff Miller replaced Mr Nigel Haywood as CCFWA's representative on the Roads Foundation Limited (formerly REACH Foundation) board.

Occupational Safety & Health

- Work has continued on the development of new *White Card* on-line occupational health and safety induction training resource that meets national harmonisation requirements.
- The OS&H Subcommittee has continued to meet to discuss pertinent occupational health and safety issues.
- CCFWA has signed an agreement with Work Options, a national occupational health and safety consultant, to provide a range of OS&H member services functions.

Training

- CCFWA were successful in winning a Federal Government grant of \$1.77 million to build a Civil Construction Skills Centre.
- Negotiations are underway with various government departments and agencies to finalise the site(s) for the Skills Centre.
- Despite the slowdown the CCFWA has a total of 155 trainees – 117 Certificate III and 38 Certificate IV up from less than 100 in 2007/08.
- Some rationalisation in short course delivery occurred during the 2008/09 year as a result of the general economic slowdown and a decision to more sharply focus our training activity on civil construction.
- Continued participation in the CivilTrain Advisory Committee and equity participation in the newly developed National Training Business Unit (NTBU). The NTBU will develop civil construction training course curricula.
- Extensive liaison with Building and Construction Industry Training Fund (BCITF) including Mr Trevor Gosatti representing CCFWA on the BCITF's Construction Industry Strategic Group (CISG)

General Operations

- In addition to items mentioned above, Chief Executive Officer, Mr Nigel Haywood, and his successor Mr Jeff Miller, had ongoing liaison with:
 - Australasian Society for Trenchless Technology (ASTT)
 - Australasian Convenience and Petroleum Marketers Association (ACAPMA)
 - Australian Electoral Commission (AEC)
 - Australian Industrial Register (AIR)
 - Beacon Foundation

- Building Industry Group which includes liaison with Master Builders Association of WA, Master Painters Australia WA Association, Master Plumbers and Gasfitters Association of WA, National Electrical Communication Association of WA and other allied industry associations.
 - Centre for Excellence and Innovation in Infrastructure Delivery (CEIID)
 - Construction Mining and Equipment Industry Group (CMEIG)
 - Department of Education and Training (Western Australia) including meeting with Hon Peter Collier MLA, Minister for Training.
 - Department of Planning and Infrastructure including meeting with Hon John Day MLA, Minister for Planning.
 - Federal Department of Education, Employment and Workplace Relations (DEEWR).
 - Federal Government liaison including meeting with Federal Member for Brand Hon Gary Gray.
 - Housing Industry Association (HIA).
 - Landcorp including meeting with Hon Brendon Grylls, Minister for Regional Development; Lands.
 - SkillsDMC.
 - Training Accreditation Council of Western Australia (TAC).
 - Water Corporation including meeting with Chief Executive Officer Sue Murphy.
 - WorkSafe WA.
- Existing members and new members have continued access to the CCF On-Line Members-Only area.
 - E-newsletters continue to provide a valuable update for members and are distributed on a fortnightly basis. This is a primary tool for advising members on immediate issues of importance.
 - Members and guests continued to support CCFWA Industry Forums & Luncheons, CCFWA Earth Awards, CCFWA golf days (metro and South West) and the CCFWA Christmas function.
 - Meetings of the SW Division were held regularly throughout the year with a range of guest speakers and topics. All meetings were well attended and provide a good indication of the interest that is being shown by existing and potential members in that region.
 - Regular meetings of the Board of Management were held throughout the 2008/09 year.

Special Projects

- Meridian Security Services piloted a program targeting theft and vandalism on civil construction sites along the lines of the HIA's *Name and Shame* campaign.
- CCFWA submitted a comprehensive proposal to the Department of Planning and Infrastructure relating to the *Building a Better Planning System* consultation paper.

National

- WA contingent of delegates and partners attended the 2008 National Conference at the Hyatt Coolum in Queensland.
- Mr Phillip Marsh (National President) and Mr Trevor Gosatti (Alternate) represented CCFWA at national board meetings.
- Mr Nigel Haywood and his successor Mr Jeff Miller represented CCFWA at Chief Executive Officer Management Group meetings. Relevant attended CivilTrain Advisory Committee (CTAC) training meetings and a Member Services meeting.
- Mr Trevor Gosatti continues his involvement as the CCF representative on SkillsDMC. Mr Gosatti also chairs the National CivilTrain Advisory Committee.

Results of principal activities s254(2)(a)

The Western Australia Branch principal activities resulted in:

- See above

Significant changes in nature of principal activities s254(2)(a)

There were no significant changes in the nature of the Western Australia Branch principal activities during the financial year.

Significant changes in Federation's Financial Affairs s254(2)(b)

The organisation made a modest loss in 2008/09 as a result of the general economic slowdown and investment in the development of the training business.

Trustee or director of trustee company of superannuation entity or exempt public sector superannuation scheme s254(2)(d)

No officer, or member [to the best of my knowledge] holds a dedicated position as a superannuation trustee under s254(2)(d) of the RAO Schedule.

Number of Members RAO reg 159(a)

The number of persons who, at the end of the financial year, were recorded on the Register of members was: 114

Number of Employees RAO reg 159(b)

The number of persons who were, at the end of the financial year, employees of the Western Australia Branch of the Federation was: 5.4 measured on a full-time equivalent basis. CCF WA also employed one (1) contractor.

Committee of Management Members RAO reg 159(c)

The persons who held office as members of the Committee/Board of Management of the Western Australia Branch during the financial year were:

Name	Position	Period
Peter Rowles	President	01/07/08 to 30/06/09
Michael Unger	Vice President	"
Paul Francis	Hon Treasurer	"
Trevor Gosatti	Board Member	"
Lambros Siamos	Board Member	"
Phillip Marsh	Board Member	"
John Hovey	Board Member	"
Stuart Buckby	Board Member	"
Stephen Gill	Board Member	"
Trevor Taylor	Board Member	"
Paul Jeffreys	Board Member	16/9/08 to 30/6/09
Tim Ryan	Board Member	16/9/08 to 30/6/09
David Della Bona	Board Member	09/06/09 to 30/06/09

Manner of resignation

Members may resign from the Federation in accordance with rule 9, which reads as follows:

9 - RESIGNATION OF MEMBERS

- (a) A Member may resign from the Federation by written notice addressed and delivered to the Chief Executive Officer (National).
- (b) A notice of resignation from membership of the Federation takes effect:
 - (i) at the end of two weeks after the notice is received by the Federation; or
 - (ii) on the day specified in the notice;
 whichever is later.

- (c) Any dues payable but not paid by a former Member of the Federation in relation to a period before the Member's resignation from the Federation took effect, may be sued for and recovered in the name of the Federation, in a court of competent jurisdiction, as a debt due to the Federation.
- (d) A notice delivered to the person mentioned in subrule (1) shall be taken to have been received by the Federation when it was delivered.
- (e) A notice of resignation that has been received by the Federation is not invalid because it was not addressed and delivered in accordance with sub rule (a) of Rule 9.
- (f) A resignation from membership of the Federation is valid even if it is not affected in accordance with this section if the Member is informed in writing by or on behalf of the Federation that the resignation has been accepted.

Peter Rowles
President



Signature

Date: 19 August 2009

President's Report 2008/09

It gives me great pleasure to present to members an overview of activities conducted by the Civil Contractors Federation Western Australia Branch (CCFWA) during the 2008/09 financial year.

This last financial year will go down in history as one of the toughest in living memory from an economic point of view. Whilst Australia – and particularly Western Australia – was spared the worst of the fall-out, we have certainly not been immune. All of us as business owners and operators have had to make significant adjustments to the way we are structured, price work and operate.

This is, of course, a challenge but for many of us we can see the benefits that this part of the economic cycle brings. Whilst we can't control the timing of economic recovery, many of us are choosing to control the things we can. We are taking the opportunity to re-engineer the way our businesses work. We are putting in place strategies to find and attract the talent we will inevitably need, and up-skilling the people we have. We're learning the lessons of the last boom and ensuring we are better prepared for the when the next upturn in economic activity inevitably occurs.

CCFWA, with significant assistance from the National office, is playing an instrumental role in assisting members to navigate through these challenging times.

CCFWA has been at the forefront of educating and informing our members about the significant changes to industrial relations legislation and the award modernisation process brought about through the Rudd government's Fair Work Australia initiatives.

We have provided assistance to the CCF National office as it lobbies to see the powers of the Australian Building and Construction Commission (ABCC) retained. The ABCC's powers have done much to remove thuggery from our industry and none of us want to see a return to illegal practices that were previously commonplace.

In all we have made over a dozen formal submissions to government at all levels on areas that directly affect our businesses which also included the Carbon Pollution Reduction Scheme reporting; climate change; superannuation; fuel tax credits; model occupational health and safety laws; the compilation of civil construction industry statistics by the Australian Bureau of Statistics and industry input to the newly formed Infrastructure Australia. We are always looking for ways to reduce the reporting and compliance burden on members and to increase opportunities for funding, subsidies and other benefits.

CCFWA has been strategic in meeting State and Federal Members of Parliament and also heads of government departments and agencies. We have visited Hon Peter Collier, Minister for Training; Hon John Day, Minister for Planning; Hon Brendon Grylls, Minister for Regional Development and Lands; Hon Gary Gray, Federal Parliamentary Secretary for Northern and Western Australia; Sue Murphy, Chief Executive Officer of Water Corporation and Menno Henneveld, Commissioner of Main Roads Western Australia. Without exception all are supportive of our aims for the Civil Construction industry and are willing to provide practical assistance to help us achieve our aims.

CCFWA continues to focus heavily on training. We believe that a skilled workforce will bring all of the safety and quality outcomes we are seeking. We still hold it as an aim to see Civil Construction become a recognised career path that sits alongside traditional apprenticeships like plumbing and carpentry.

We have made major progress with the development of the Civil Construction Skills Centre. Details of sites are being finalised and we look to have secured a deal that will give us a live training site as well as a classroom style training centre (with simulators and smaller equipment) that is easily accessible by public transport.

I want to pass on my thanks to the Skills Centre Sub-Committee for the progress we are making and we look forward to seeing the vision come to fruition within the next 12 months.

In October 2008 CCFWA farewelled Nigel Haywood after almost three years of service as Chief Executive Officer. Nigel led the organisation through a period of growth, particularly in training and with Training Manager Mairead Dempsey (who has also since left) secured the Federal Government funding for the Civil Construction Skills Centre.

Jeff Miller joined as our Chief Executive Officer in November 2008. Jeff set about readying the organisation for the expected slowdown. Jeff recruited former CCFWA Executive Director Mike Morris and together they have maintained key operating functions of the organisation on fewer staff and less income.

CCFWA's financial result, whilst a small loss, is an excellent outcome for 2008/09. We have continued to invest in developing the training business, growing our service to members and ensuring that we continue to advocate on members' behalf. Our reserves remain healthy and key business indicators we measure such as Debtor Days, Trading Cover and Quick Ratio all give us the comfort that the organisation is financially secure.

The only key event not to go ahead in 2009 was the Little Wheel Regatta, but plans are already underway to see if we can reintroduce it in 2010. All other functions and events have run successfully and profitably.

We are greatly confident that Jeff, Mike and the team are well placed to grow CCFWA, particularly in the key areas of training and key member services. We will begin to focus our efforts on the next generation of CCFWA members, as many of our founding members begin to move away from the day to day operations their businesses. It is imperative that we demonstrate the relevance of CCFWA to those who now run those companies.

We look forward to a more prosperous, exciting and rewarding 2009/10 for all members and associates of CCFWA.

A handwritten signature in black ink, appearing to read 'Peter Rowles', with a stylized flourish at the end.

Peter Rowles
President

Civil Contractors Federation Western Australia Branch

Financial Statements
For the year ended 30 June 2009

John Osborne & Associates Pty Ltd

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Civil Contractors Federation Western Australia Branch
Income and Expenditure Statement
For the year ended 30 June 2009

	2009	2008
	\$	\$
Income		
Subscriptions	460,049	474,941
Functions Receipts	283,861	419,280
Interest received	29,400	32,889
Other income	18,138	8,380
Training Subsidies (BCITF & Others)	134,329	189,061
Training Funds Received	466,189	312,687
Publications Income	27,433	29,738
Total income	1,419,399	1,466,976
Expenses		
Accountancy	26,592	1,335
Advertising, Marketing and Promotion	1,298	7,674
Annual Leave Provision	(2,533)	1,945
Bad Debts	6,906	1,160
Bank Fees And Charges	5,179	3,994
Cleaning/rubbish removal	1,160	2,013
Consultants fees	75,623	27,310
Couriers	64	94
Depreciation - plant	48,069	39,916
Entertainment	197	
Fines	660	
Fringe benefits tax	8,166	10,827
Functions	251,301	363,558
Hire purchase charges	10,988	6,949
Insurance	7,275	5,423
Insurance - Extraordinary		7,152
Interest - Australia	141	112
Legal fees	10,560	3,825
Light & power	3,419	3,345
Loss on Sale of Motor Vehicles	6,526	8,447
Meeting Expenses	386	33,764
Member Services	6,811	7,433
Motor Vehicle Expenses	20,310	16,894
National Office, CCF National Fees	59,540	60,195

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 2009

	2009 \$	2008 \$
Payroll tax	38,090	20,000
Postage	3,341	4,276
Printing & stationery	18,984	20,484
Rates & land taxes	2,887	3,412
Rent on land & buildings	27,546	31,294
Repairs & maintenance	10,581	14,907
Salaries & Wages - Employees	559,322	493,628
Security	1,054	1,658
Staff amenities	4,095	1,992
Staff training	1,215	3,851
Subscriptions	2,511	935
Superannuation	49,103	42,547
Telephone	16,634	12,775
Training and Videos	140,199	224,795
Travel, accom & conference	17,883	26,662
Total expenses	<u>1,442,084</u>	<u>1,516,582</u>
Profit (loss) from ordinary activities before income tax	(22,685)	(49,605)
Income tax revenue relating to ordinary activities		
Net profit (loss) attributable to the association	<u>(22,685)</u>	<u>(49,605)</u>
Total changes in equity of the association	<u><u>(22,685)</u></u>	<u><u>(49,605)</u></u>
Opening retained profits	594,885	644,491
Net profit (loss) attributable to the association	<u>(22,685)</u>	<u>(49,605)</u>
Closing retained profits	<u><u>572,200</u></u>	<u><u>594,885</u></u>

The accompanying notes form part of these financial statements.

Civil Contractors Federation Western Australia Branch
Statement of Financial Position As At 30 June 2009

	Note	2009 \$	2008 \$
Current Assets			
Cash assets		505,498	623,148
Receivables	2	293,051	662,326
Inventories	3	10,808	6,497
Current tax assets	5	8,937	10,646
Other	6	20,014	10,819
Total Current Assets		838,307	1,313,437
Non-Current Assets			
Other financial assets	4	12,500	12,500
Property, plant and equipment	7	123,186	191,429
Other	6	16,012	969
Total Non-Current Assets		151,698	204,898
Total Assets		990,005	1,518,334
Current Liabilities			
Payables	8	34,377	96,528
Financial liabilities	9		4,457
Current tax liabilities	10	43,899	63,478
Provisions	11	19,868	39,250
Other	12	228,934	581,523
Total Current Liabilities		327,079	785,237
Non-Current Liabilities			
Financial liabilities	9	90,726	138,212
Total Non-Current Liabilities		90,726	138,212
Total Liabilities		417,805	923,449
Net Assets		572,200	594,885

Equity

The accompanying notes form part of these financial statements.

Civil Contractors Federation Western Australia Branch
Statement of Financial Position As At 30 June 2009

	Note	2009 \$	2008 \$
Retained profits		<u>572,200</u>	<u>594,885</u>
Total Members' Funds		<u><u>572,200</u></u>	<u><u>594,885</u></u>

The accompanying notes form part of these financial statements.

Civil Contractors Federation Western Australia Branch
Statement of Cash Flows
For the year ended 30 June 2009

2009

2008

**Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities
To Operating Profit After Income Tax**

Operating profit after income tax	(22,685)	(49,605)
Depreciation	48,069	39,916
Increase/(decrease) in future income tax benefit	1,710	(10,646)
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
(Increase) decrease in trade and term debtors	369,275	(210,451)
(Increase) decrease in finished goods	(4,310)	(1,625)
(Increase) decrease in prepayments	(5,380)	20,651
Increase (decrease) in trade creditors and accruals	(30,275)	39,618
Increase (decrease) in other creditors	(384,465)	270,632
Increase (decrease) in employee entitlements	(2,533)	1,945
Increase (decrease) in sundry provisions	(36,427)	41,755
Net cash provided by (used in) operating activities	<u>(67,022)</u>	<u>142,190</u>

Civil Contractors Federation Western Australia Branch
Notes to the Financial Statements
For the year ended 30 June 2009

Note 1: Statement of Significant Accounting Policies

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board. This report has been prepared as 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 financial report covers Civil Contractors Federation Western Australia Branch as an individual entity. Civil Contractors Federation Western Australia Branch is an association incorporated in WA under the Association Incorporations Act 1984.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the economic entity in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(A) Basis of Preparation

First-time Adoption of Australian Equivalents to International Financial Reporting Standards

Civil Contractors Federation Western Australia Branch has prepared financial statements in accordance with the Australian equivalents to International Financial Reporting Standards (IFRS) from the 1 July 2005.

In accordance with the requirements of AASB 1: First-time Adoption of Australian Equivalents to International Financial Reporting Standards, adjustments to the company's accounts resulting from the introduction of IFRS have been applied retrospectively to 2005 comparative figures excluding cases where optional exemptions available under AASB 1 have been applied. These accounts are the first financial statements of Civil Contractors Federation Western Australia Branch to be prepared in accordance with Australian equivalents to IFRS.

Reporting Basis and Conventions

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied.

(B) Accounting Policies

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 253(3) of the RAO Schedule, as amended it will prepare accounts on an accrual basis.

Civil Contractors Federation Western Australia Branch
Notes to the Financial Statements
For the year ended 30 June 2009

Income Tax

The Federation is exempt from Income Tax under Section 5-15 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 amounts 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 are not subject to independent valuation, including buildings but excluding freehold land, are depreciated using rates and methods estimated to write off the estimated useful life of the asset concerned from the time the asset is held ready for use.

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 obligation and expected future payments where no legal entitlements have arisen and the employee has completed at least seven years of service.

Liabilities have not been discounted to their present values.

Contributions made to an employees superannuation fund 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 272(2) of the RAO Schedule, as amended, the attention of the members is drawn to subsections 272 (1), (2), (3) and reference to subsection 275 (5) of the RAO schedule which provides as follows:

- 1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
 - 2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
 - 3) A reporting unit must comply with an application under subsection (1).
-

Civil Contractors Federation Western Australia Branch
Notes to the Financial Statements
For the year ended 30 June 2009

2009

2008

Note 2: Receivables

Current

Trade debtors	293,051	662,326
	293,051	662,326

Note 3: Inventories

Current

Raw materials and stores at net realisable value	10,808	6,497
	10,808	6,497

Note 4: Other Financial Assets

Available for sale financial assets include:

Non-Current

Other investments

- Interests in partnership
- Other investments

	12,500	12,500
	12,500	12,500
Available for sale financial assets	12,500	12,500

Note 5: Tax Assets

Current

GST Claimable on Motor Vehicles	8,937	10,646
	8,937	10,646

Civil Contractors Federation Western Australia Branch
Notes to the Financial Statements
For the year ended 30 June 2009

2009

2008

Note 6: Other Assets

Current

Short term deposits	2,000	8,185
Prepayments	8,014	2,634
Other	10,000	
	20,014	10,819

Non Current

Research and development expenditure	15,400	
Less: accumulated amortisation		
Borrowing expenses	612	969
Less: accumulated amortisation		
	16,012	969

Note 7: Property, Plant and Equipment

Leased plant and equipment:

- At cost	114,650	106,934
- Less: Accumulated amortisation	(76,437)	(61,437)
	38,213	45,497

Motor vehicles:

- At cost	121,983	177,851
- Less: Accumulated depreciation	(37,010)	(31,920)
	84,973	145,932
	123,186	191,429

Civil Contractors Federation Western Australia Branch
Notes to the Financial Statements
For the year ended 30 June 2009

	2009	2008
Note 8: Payables		
Unsecured:		
- Trade creditors	25,700	55,975
- Other creditors	8,678	40,553
	34,377	96,528
	34,377	96,528

Note 9: Borrowings

Current

Unsecured:

- Other loans		4,457
		4,457
		4,457

Non-Current

Unsecured:

- Loans from holding company	90,726	138,212
	90,726	138,212
	90,726	138,212

Note 10: Tax Liabilities

Current

GST & PAYGW Payable	43,899	63,478
	43,899	63,478
	43,899	63,478

Civil Contractors Federation Western Australia Branch
Notes to the Financial Statements
For the year ended 30 June 2009

2009

2008

Note 11: Provisions

Current

Employee entitlements*	16,717	19,250
Sundry provisions	3,152	20,000
	19,868	39,250
	19,868	39,250

* Aggregate employee entitlements liability	16,717	19,250
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There were 4 employees at the end of the year

Provision for Employee Entitlements

A provision has been recognised for employee entitlements relating to annual and long service leave for employees. In calculating the present value and future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits has been included in Note: Statement of significant account policies.

Note 12: Other Liabilities

Current

Advance payments	228,934	581,523
	228,934	581,523
	228,934	581,523

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

Scope

I certify that I have audited the reports of the CIVIL CONTRACTORS FEDERATION WESTERN AUSTRALIAN BRANCH ABN 88 811 975 001 ("the Federation"), for the year ended 30th June 2009 being the committee of management statement, operating report and the financial statements as set out in 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 Act 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 certify that as in accordance with regulation 4 of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003, I fulfill the definition of being an approved auditor.

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 meet 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 estimates. These procedures have been undertaken to form an opinion whether, in all material aspects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements so as to present a view which is consistent with our understanding of the federation's financial position and performance as represented by the results of its operations and its cash flows.

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

Audit opinion

In our opinion, the financial report of the CIVIL CONTRACTORS FEDERATION WESTERN AUSTRALIAN BRANCH ABN 88 811 975 001 was properly drawn up. The general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements of the RAO Schedule.

Signed on 24 August, 2009:



Stuart Tucker, CPA

John Osborne & Associates Pty Ltd

22 Moreau Mews, Applecross WA 6153
