



FAIR WORK
AUSTRALIA

8 July 2011

Mr Jeff Miller
Chief Executive Officer
Civil Contractors Federation - Western Australian Branch
By email: ccfwa@civilcontractors.com; jmiller@civilcontractors.com

cc: Mr Stuart Tucker
John Osborne & Associates
22 Moreau Mews
Applecross, WA 6153

cc: Mr Chris White
Chief Executive Officer, Civil Contractors Federation
By email: cwhite@civilcontractors.com

Dear Mr Miller

Re: Financial Report for the Civil Contractors Federation - Western Australia for year ended 30 June 2010 - FR2010/2612

I acknowledge receipt of the financial report for the Civil Contractors Federation - Western Australian Branch for the year ended 30 June 2010. The report was initially lodged with Fair Work Australia on 22 September 2010 and a revised report, as requested by Fair Work Australia, was lodged on 17 February 2011.

The financial report has been filed.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged.

Statement of changes in equity

[Section 253\(2\)\(a\)](#) of the *Fair Work (Registered Organisations) Act 2009* (the RO Act) requires that a general purpose financial report consists of a balance sheet, income statement, statement of cash flows and any other statements required by the Australian Accounting Standards. AASB 101(10) requires that a financial report includes a statement of changes in equity. There is no statement of changes in equity included in the reports provided to Fair Work Australia. Please ensure that future financial reports contain a statement of changes in equity.

Cash Flows

[Reporting Guideline 15](#) states that 'where another reporting unit of the organisation is the source of a cash inflow, or the application of a cash outflow, such cash flow should be separately disclosed in the notes to the financial statements and show the name of the other reporting unit concerned'. Also item 13 of the Reporting Guidelines requires disclosure of receivables or payables from another reporting unit of the organisation. The name of the other reporting unit and cost or value attributable to the other reporting unit should be disclosed in the notes.

The notes to the financial statements of the national office of the Civil Contractors Federation state that \$67,956 was received from the Western Australian Branch. Cash flows from branches to the national office are noted in the national office financial statements as including branch contributions, insurance contributions, CEO meeting reimbursements and CCF online reimbursements. The notes to the financial statements of the national office of the CCF also disclose \$67,956 as receivable from the WA branch and \$19,250 as payable to the branch.

Although the branch's profit and loss statement discloses an expense item of \$66,457 to the national office of the CCF, the notes do not disclose cash flows to or from the national office. In future years, please ensure that cash flows between the branch and the national office (and, if applicable, between the branch and other branches of the CCF) are disclosed in the notes to the financial statements.

Also the notes to the financial statement do not disclose receivables from or payables to the national office. In future years please ensure the notes identify any receivables from or payables to the national office and, if applicable, any receivables from or payables to other branches of the Civil Contractors Federation. The name of the national office (and, if applicable, other branches) should be disclosed.

Cash Flow Statement

The initial documents lodged with Fair Work Australia on 22 September 2010 contained two documents headed 'Statement of Cash Flows'. The second of these documents would appear to be a note to the Statement, rather than an actual statement, and therefore should properly form part of the notes to the financial statements.

The second documents lodged with Fair Work Australia on 17 February 2011 contained only one document headed 'Statement of Cash Flows'. However this Statement does not conform with the Australian Accounting Standards. Paragraph 10 of AASB 107 requires a Statement of Cash Flows to be classified by operating, investing and financing activities.

In future years please ensure that a Statement of Cash Flows and notes to the Statement which comply with Australian Accounting Standards are included in the financial reports.

Disclosure of employee benefits to office holders and other employees

The Reporting Guidelines require reporting units to disclose in the income statement or in the notes to the financial statements employee benefits to holders of office (item 11(g)) and employee benefits to other employees (item 11(h)).

I note that the income statement does not distinguish between employee benefits for office holders and other employees. In future years employee benefits for office holders and other employees should be separately disclosed.

The Reporting Guidelines also require either the balance sheet or the notes to disclose any liability for employee benefits in respect of office holders and other employees (items 14(c) and 14 (d)). In future years provisions for office holder and other employees should be disclosed separately.

Notice which sets out sections 272(1), (2) & (3) outdated

As you are aware the notes to the General Purpose Financial Report are required to include a notice drawing attention to the fact that information prescribed by the Regulations is available to members on request. Note 1 to the financial statements reproduces the wording from outdated legislation. Instead the wording should read as follows:

- (1) A member of a reporting unit, or the General Manager, 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 made under subsection (1).

Please ensure that future notes contain this extract of the Act word for word.

Auditor's report

Regulation 4 of the *Fair Work (Registered Organisations) Regulations 2009* defines an approved auditor as a person who is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants, and holds a current Public Practice Certificate. In all likelihood the auditor is such a person. However, it is our preference that this is made explicit in future auditor's reports.

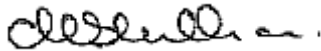
References to legislation

In future years please ensure that all financial documents (in particular the Operating Report, Committee of Management Certificate, Notes and Auditor's Report refer to the relevant provisions of the current legislation:

- *Fair Work (Registered Organisations) Act 2009*
- *Fair Work (Registered Organisations) Regulations 2009*

If you wish to discuss any of the matters raised in this correspondence, I can be contacted on (03) 8661 7822 or by email to margaret.williams@fwa.gov.au. A copy of this letter has been provided to your auditor.

Yours sincerely



MARGARET WILLIAMS
Organisations and Research



CIVIL CONTRACTORS FEDERATION WESTERN AUSTRALIAN BRANCH Meeting of Members

20th January 2011

Dear Member

Notice is hereby given pursuant to the rules of the Federation that a Meeting of Members of the Civil Contractors Federation Western Australian Branch (CCFWA) is to be held on Tuesday 15th February 2011 at 4:30pm.

This meeting is called to formally consider the annual Auditors Report as part of the Annual Financial Accounts. Since approval at the AGM on 14th September 2010 the Auditors Report has been amended and is required to be resubmitted along with the other components of the report.

Meeting details are set out below and the Agenda for the meeting is attached. Also attached is the 2009/2010 Annual Report which includes the full financial reports and amended Auditor's Report for the year ended 30 June 2010. These documents will also be available to Members at the meeting for approval.

Date: 15th February 2011
Time: 4:30pm
Location: CCF WA Boardroom
Level 1, 22 Gibberd Rd
BALCATTA

Please advise hthuresson@civilcontractors.com your intent to attend by the Thursday 10th February for catering considerations.

Yours sincerely

Jeff Miller
Chief Executive Officer (WA Branch)

Attachments

- Meeting Agenda
- 2009/2010 Annual Report including financial reports and Auditor's report
- Proxy Form



CIVIL CONTRACTORS FEDERATION

Western Australian Branch Meeting of Members

Tuesday, 15th February 2011
CCF WA Boardroom
Level 1, 22 Gibberd Road Balcatta
Commencing at 4:30pm

Agenda

1. Welcome
2. Apologies
3. Adoption of Amended Financials

Resolution: *"That the 2009/10 Annual Accounts as presented to this meeting be approved."*

Proposer: Paul Francis
Seconder: Phil Marsh

4. Meeting Close. Refreshments.



CIVIL CONTRACTORS FEDERATION

WESTERN AUSTRALIA BRANCH – PROXY FORM

I/We -----

Of -----

Being Voting Member/Members of Civil Contractors Federation
Hereby appoint

Of -----

(or failing them) -----

Of -----

As my/our proxy to vote for me/us and on my/our behalf at the annual or special
(as the case may be) general meeting of the Federation to be held on the day of
14th September 2010 and at any adjournment thereof.

As witness my/our hand/s this -----day of -----2011.

Signed by the said -----

In the presence of -----

**Civil Contractors Federation
Western Australian Branch**

**Committee of Management Statement
For the Year ended 30 June 2010**

On 17th August 2010, 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 2010:

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 *Fair Work (Registered Organisations Act) 2009*; 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 RO Act; and

(vi) No orders have been made by the Commission under section 273 of the RO Act.

For Committee of Management: *Michael Unger*

Title of Office Held: Branch Vice President

Signature: 

Date: 17th August 2010

Civil Contractors Federation Western Australian Branch

Operating Report For the Year ended 30 June 2010

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 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 to 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) continues to be 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 Main Roads WA Road Construction & Maintenance Industry Advisory Group.
- CCFWA continued dialogue regarding MRWA's contracting strategy.
- Mr Jeff Miller continued as CCFWA's representative on the Roads Foundation Limited board.

Occupational Safety & Health

- Work has continued on the development of new *White Cord* 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

- The Skill Centre grant was amended from the original proposal for live works training to a classroom / simulator based training model. The original grant amount of \$1.766 million was maintained.
- CCFWA negotiating the purchase of land in Jandakot for the design and construction of the Civil Construction Skill Centre.
- CCFWA has completed 77 trainees since December 2009 – 54 Certificate III and 23 Certificate IV.
- Short course delivery significantly increased in 2009/10 compared to the previous year, with 374 short course registrations since December 2009.
- Continued participation in the National Training Resource Unit (NTRU) with CCFWA contributing almost \$90,000 to the development of national curriculum.
- Extensive liaison with Construction Training Fund (formerly BCITF) including Mr Trevor Gosatti representing CCFWA on the Construction Training Fund's Construction Industry Strategic Group (CISG)

General Operations

- In addition to items mentioned above, Chief Executive Officer, Mr Jeff Miller and CCF WA staff, had ongoing liaison with:
 - Australasian Convenience and Petroleum Marketers Association (ACAPMA)
 - Australian Electoral Commission (AEC)
 - 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 Training and Workforce Development (Western Australia).
 - Department of Environment and Conservation (Western Australia).
 - Fair Work Australia
 - Federal Department of Education, Employment and Workplace Relations (DEEWR).
 - Met with Federal Senator Michaelia Cash (Western Australia).
 - LandCorp including meeting with Hon Brendon Grylls, Minister for Regional Development; Lands.
 - SkillsDMC.
 - Training Accreditation Council of Western Australia (TAC).
 - Water Corporation.
 - Western Power including the creation of a civil infrastructure industry committee.
 - Westnet Energy.
 - WorkSafe WA.
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- 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 (Metropolitan and South West) and CCFWA Christmas function.
 - The CCFWA Business Series was successfully launched.
 - Meetings of the South West members 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 2009/10 year.

Special Projects

- CCF WA moved premises from Malaga to Level 1 22 Gibberd Road, Balcatta.
- CCF WA completed an extensive survey of all members and has instituted several changes in member service resulting from survey.

National

- Mr Jeff Miller CCF WA Chief Executive Officer chaired a national working group to develop a national consolidated accounting system due for implementation in October 2010.
 - WA hosted the 2009 CCF National Conference at the Hyatt in Perth.
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- Mr Phillip Marsh (National President) and Mr Trevor Gosatti (Alternate) represented CCFWA at national board meetings.
- Mr Jeff Miller represented CCFWA at Chief Executive Officer Management Group meetings. Relevant personnel attended CivilTrain Advisory Committee (CTAC) and NTRU training meetings and Member Services meetings.
- Mr Trevor Gosatti continues his involvement as the CCF representative on SkillsDMC.

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 2009/10 partly as a result of the general economic slowdown that persisted into 2009 and the continued 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 of the reporting unit [to the best of my knowledge] holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation.

Number of Members RO reg 159(a)

The number of persons who, at the end of the financial year, were recorded on the Register of members was: 95

Number of Employees RO 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: 7.6 (includes one part-time employee) measured on a full-time equivalent basis.

Committee of Management Members RO 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	01/07/09 to 30/06/10
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	"
Tim Ryan	Board Member	"
David Della Bona	Board Member	"
Paul Jeffreys	Board Member	01/07/09 to 15/09/10

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.
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- (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.

Michael Unger
Vice President



Signature

Date: 17th August 2010

Civil Contractors Federation Western Australia Branch

Financial Statements
For the year ended 30 June 2010

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
Income and Expenditure Statement
For the year ended 30 June 2010

	2010 \$	2009 \$
Income		
Subscriptions	444,766	460,049
Functions Receipts	242,858	283,861
Interest received	16,269	29,400
Other income	8,520	18,138
Training Subsidies (BCITF & Others)	549,246	134,329
Training Funds Received	96,286	466,189
Publications Income	33,741	27,433
Total income	1,391,686	1,419,399
Expenses		
Accountancy	40,860	26,592
Advertising, Marketing and Promotion	1,228	1,298
Annual Leave Provision	23,600	(2,533)
Bad Debts		6,906
Bank Fees And Charges	4,163	5,179
Cleaning/rubbish removal	1,870	1,160
Consultants fees	78,541	75,623
Couriers		64
Depreciation - plant	41,466	48,069
Entertainment	5,992	197
Fines		660
Fringe benefits tax	4,791	8,166
Functions	190,291	251,301
Hire purchase charges	7,800	10,988
Insurance	9,424	7,275
Interest - Australia	54	141
Lease payments	9,540	
Legal fees	2,459	10,560
Light & power	4,376	3,419
Loss on Sale of Motor Vehicles		6,526
Meeting Expenses	2,471	386
Member Services	20,429	6,811
Motor Vehicle Expenses	24,666	20,310
National Office, CCF National Fees	66,457	59,540

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 2010

	2010 \$	2009 \$
Payroll tax	30,733	38,090
Postage	3,290	3,341
Printing & stationery	12,508	18,984
Rates & land taxes	13,138	2,887
Rent on land & buildings	38,775	27,546
Relocation Expenses	24,161	
Repairs & maintenance	3,472	10,581
Salaries & Wages - Employees	577,224	559,322
Security	2,185	1,054
Staff amenities	1,750	4,095
Staff training	13,195	1,215
Subscriptions	3,969	2,511
Superannuation	51,299	49,103
Telephone	18,224	16,634
Training and Videos	58,951	140,199
Travel, accom & conference	16,816	17,883
Total expenses	<u>1,410,167</u>	<u>1,442,084</u>
Profit (loss) from ordinary activities before income tax	(18,481)	(22,685)
Income tax revenue relating to ordinary activities		
Net profit (loss) attributable to the association	<u>(18,481)</u>	<u>(22,685)</u>
Total changes in equity of the association	<u>(18,481)</u>	<u>(22,685)</u>
Opening retained profits	572,200	594,885
Net profit (loss) attributable to the association	<u>(18,481)</u>	<u>(22,685)</u>
Closing retained profits	<u>553,720</u>	<u>572,200</u>

The accompanying notes form part of these financial statements.

Civil Contractors Federation Western Australia Branch
Statement of Financial Position As At 30 June 2010

	Note	2010 \$	2009 \$
Current Assets			
Cash assets		323,609	505,498
Receivables	2	253,844	293,051
Inventories	3	5,293	10,808
Current tax assets	5	7,064	8,937
Other	6	51,521	20,014
Total Current Assets		641,332	838,307
Non-Current Assets			
Other financial assets	4	12,500	12,500
Property, plant and equipment	7	88,991	123,186
Other	6	135,630	16,012
Total Non-Current Assets		237,120	151,698
Total Assets		878,452	990,005
Current Liabilities			
Payables	8	40,130	34,377
Current tax liabilities	10	47,028	43,899
Provisions	11	37,051	19,868
Other	12	130,395	228,934
Total Current Liabilities		254,603	327,079
Non-Current Liabilities			
Financial liabilities	9	70,129	90,726
Total Non-Current Liabilities		70,129	90,726
Total Liabilities		324,733	417,805
Net Assets		553,720	572,200
Equity			
Retained profits		553,720	572,200

The accompanying notes form part of these financial statements.

Civil Contractors Federation Western Australia Branch
Statement of Financial Position As At 30 June 2010

	Note	2010 \$	2009 \$
Total Members' Funds		<u>553,720</u>	<u>572,200</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 2010

	2010	2009
	\$	\$
<hr/>		
Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities To Operating Profit After Income Tax		
Operating profit after income tax	(18,481)	(22,685)
Depreciation	41,466	48,069
Increase/(decrease) in future income tax benefit	1,872	1,710
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
(Increase) decrease in trade and term debtors	39,207	369,275
(Increase) decrease in finished goods	5,515	(4,310)
(Increase) decrease in prepayments	(30,171)	(5,380)
Increase (decrease) in trade creditors and accruals	(856)	(30,275)
Increase (decrease) in other creditors	(91,931)	(384,465)
Increase (decrease) in employce entitlements	23,600	(2,533)
Increase (decrease) in sundry provisions	(3,289)	(36,427)
Net cash provided by (used in) operating activities	(33,068)	(67,022)

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 2010

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 View 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 of Civil Contractors Federation Western Australia Branch and the controlled entity and Civil Contractors Federation Western Australia Branch as an individual parent entity comply with all Australian equivalents to International Financial Reporting Standards (IFRS) in their entirety

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 have determined that in accordance with subsection 253(3) of the RO Act, 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 2010

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 bought to account at cost or valuation. The carrying amounts of investments is reviewed annually to ensure that it is not in excess of the recoverable amounts of the investments. Dividends and interest are bought 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 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 year 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 RO Act, as amended, the attention of the members is drawn to subsections 272 (1), (2), (3) and references to subsection 275 (5) of the RO Act 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 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 2010

	2010	2009
Note 2: Receivables		
Current		
Trade debtors	253,844	293,051
	<u>253,844</u>	<u>293,051</u>
 Note 3: Inventories		
Current		
Raw materials and stores at net realisable value	5,293	10,808
	<u>5,293</u>	<u>10,808</u>
 Note 4: Other Financial Assets		
Available for sale financial assets include:		
Non-Current		
Other investments		
- Interests in partnership		
- Other investments	12,500	12,500
	<u>12,500</u>	<u>12,500</u>
Available for sale financial assets	<u>12,500</u>	<u>12,500</u>
 Note 5: Tax Assets		
Current		
GST Claimable on Motor Vehicles	7,064	8,937
	<u>7,064</u>	<u>8,937</u>

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 2010

	2010	2009
Note 6: Other Assets		
Current		
Short term deposits	3,336	2,000
Prepayments	38,185	8,014
Other	10,000	10,000
	<u>51,521</u>	<u>20,014</u>
Non Current		
Research and development expenditure	14,768	15,400
Less: accumulated amortisation		
Borrowing expenses	255	612
Less: accumulated amortisation		
Other	120,606	
	<u>135,630</u>	<u>16,012</u>
Note 7: Property, Plant and Equipment		
Leased plant and equipment:		
- At cost	121,921	114,650
- Less: Accumulated amortisation	<u>(96,659)</u>	<u>(76,437)</u>
	<u>25,262</u>	<u>38,213</u>
Motor vehicles:		
- At cost	121,983	121,983
- Less: Accumulated depreciation	<u>(58,254)</u>	<u>(37,010)</u>
	<u>63,729</u>	<u>84,973</u>
	<u>88,991</u>	<u>123,186</u>

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 2010

	2010	2009
Note 8: Payables		
Unsecured:		
- Trade creditors	24,844	25,700
- Other creditors	15,286	8,678
	40,130	34,377
	40,130	34,377
 Note 9: Borrowings		
Non-Current		
Unsecured:		
- Hire Purchase Motor Vehicles	70,129	90,726
	70,129	90,726
	70,129	90,726
 Note 10: Tax Liabilities		
Current		
GST & PAYGW Payable	47,028	43,899
	47,028	43,899

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 2010

	2010	2009
Note 11: Provisions		
Current		
Employee entitlements*	40,317	16,717
Sundry provisions	<u>(3,266)</u>	<u>3,152</u>
	<u><u>37,051</u></u>	<u><u>19,868</u></u>
 * Aggregate employee entitlements liability	 40,317	 16,717

There were 7.6 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	<u>130,395</u>	<u>228,934</u>
	<u><u>130,395</u></u>	<u><u>228,934</u></u>

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

Scope

We certify that we have audited the financial statements of CIVIL CONTRACTORS FEDERATION WESTERN AUSTRALIAN BRANCH ABN 88 811 975 001 ("the Federation"), for the year ended 30th June 2010, comprising the income and expenditure statement, statement of financial position (balance sheet), a statement of cash flows, a summary of significant accounting policies, the Notes and the Committee of Management statement 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 Fair Work (Registered Organisations) Act 2009, as amended ("the Act"), comply with the requirements of the Fair Work (Registered Organisations) Regulations 2009, as amended ("the Regulations") and are appropriate to meet the needs of the members. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying accounting policies and making accounting estimates that are reasonable in the circumstances.

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 am a member of CPA Australia and I hold a current Public Practice certificate.

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Federation's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Audit opinion

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the CIVIL CONTRACTORS FEDERATION WESTERN AUSTRALIAN BRANCH ABN 88 811 975 001 as of 30 June 2010, and of its financial performance for the year then ended in accordance with Australian Accounting Standards and other mandatory professional reporting requirements of the Fair Work (Registered Organisations) Act 2009.

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

Signed on 13 January 2011:



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

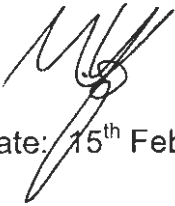
Certificate of Designated Officer

s268 of Fair Work (Registered Organisations) Act 2009

I Michael Unger being the President of the Civil Contractors Federation WA Branch certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RO Act; and
- that the full report was provided to members on 20th January 2011; and
- that the full report was presented to a general meeting of members of the reporting unit on 15th February 2011; in accordance with section 266 of the RO Act.

Signature:



Date: 15th February 2011

From: [Harmony Thuresson](#)
To: [WILLIAMS, Margaret](#)
Subject: Re: CCF WA - Resubmission of Financials
Date: Tuesday, 18 January 2011 11:43:47 AM

Margaret,

Thank you for looking over them so quickly. I guess I'll have them redone.

Harmony

On 18/01/2011, at 8:42 AM, "WILLIAMS, Margaret" <Margaret.Williams@fwa.gov.au> wrote:

Hi Harmony

I have examined the documents received by FWA on 14 January 2011.

Further to my letter of 21 December 2010 to Mr Miller I make the following comments for your information:

In our letter we requested that the auditor's report identifies the financial statements. The auditor in his new report has listed the income statement, notes etc. but has not included some of the financial documents which were lodged, in particular the Statement of Financial Position (Balance Sheet) and the Statement of Cash Flows.

In the audit opinion, the reference to the legislation is incorrect.

The audit report is not signed.

Should you have any other queries or questions, please do not hesitate to contact me.

MARGARET WILLIAMS

Tribunal Services and Organisations

Fair Work Australia

Tel: 03 8661 7822

Fax: 03 9655 0410

margaret.williams@fwa.gov.au

11 Exhibition Street, Melbourne Victoria 3000

GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: Harmony Thuresson [mailto:hthuresson@civilcontractors.com]
Sent: Friday, 14 January 2011 1:26 PM
To: WILLIAMS, Margaret
Subject: CCF WA - Resubmission of Financials

Margaret,

Please find the new financials attached. Can you please confirm that these are accurate?

Thank you

Harmony

<image001.jpg>



Please consider the environment before printing my email

<image002.jpg>

Please note:

The information contained in this correspondence may be confidential and is intended only for the person to whom it is addressed. It may contain information or advice of a legal, professional, public interest or otherwise privileged nature. If you are not the intended recipient any review, copying, transmission, dissemination or any other use is unauthorised. If you have received this correspondence or message in error please contact the sender immediately and delete the material from your computer.

Please consider the impact to the environment and your responsibility before printing this email.

.....

This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this email in error please notify the sender. This footnote also confirms that this email message has been swept for the presence of computer viruses.

.....

From: WILLIAMS, Margaret
To: ["Harmony Thuresson"](#)
Subject: RE: CCF WA - Resubmission of Financials
Date: Tuesday, 18 January 2011 11:39:00 AM
Attachments: [image001.jpg](#)
[image002.jpg](#)

Hi Harmony

I have examined the documents received by FWA on 14 January 2011.

Further to my letter of 21 December 2010 to Mr Miller I make the following comments for your information:

In our letter we requested that the auditor's report identifies the financial statements. The auditor in his new report has listed the income statement, notes etc. but has not included some of the financial documents which were lodged, in particular the Statement of Financial Position (Balance Sheet) and the Statement of Cash Flows.

In the audit opinion, the reference to the legislation is incorrect.

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Should you have any other queries or questions, please do not hesitate to contact me.

MARGARET WILLIAMS
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7822
Fax: 03 9655 0410
margaret.williams@fwa.gov.au

11 Exhibition Street, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

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From: Harmony Thuresson [<mailto:hthuresson@civilcontractors.com>]
Sent: Friday, 14 January 2011 1:26 PM
To: WILLIAMS, Margaret
Subject: CCF WA - Resubmission of Financials

Margaret,

Please find the new financials attached. Can you please confirm that these are accurate?

Thank you
Harmony

harmony

 Please consider the environment before printing my email
[Yearbook email banner](#)



Please note:

The information contained in this correspondence may be confidential and is intended only for the person to whom it is addressed. It may contain information or advice of a legal, professional, public interest or otherwise privileged nature. If you are not the intended recipient any review, copying, transmission, dissemination or any other use is unauthorised. If you have received this correspondence or message in error please contact the sender immediately and delete the material from your computer.

Civil Contractors Federation Western Australia Branch

Financial Statements
For the year ended 30 June 2010

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
Income and Expenditure Statement
For the year ended 30 June 2010

	2010 \$	2009 \$
Income		
Subscriptions	444,766	460,049
Functions Receipts	242,858	283,861
Interest received	16,269	29,400
Other income	8,520	18,138
Training Subsidies (BCITF & Others)	549,246	134,329
Training Funds Received	96,286	466,189
Publications Income	33,741	27,433
Total income	<u>1,391,686</u>	<u>1,419,399</u>
Expenses		
Accountancy	40,860	26,592
Advertising, Marketing and Promotion	1,228	1,298
Annual Leave Provision	23,600	(2,533)
Bad Debts		6,906
Bank Fees And Charges	4,163	5,179
Cleaning/rubbish removal	1,870	1,160
Consultants fees	78,541	75,623
Couriers		64
Depreciation - plant	41,466	48,069
Entertainment	5,992	197
Fines		660
Fringe benefits tax	4,791	8,166
Functions	190,291	251,301
Hire purchase charges	7,800	10,988
Insurance	9,424	7,275
Interest - Australia	54	141
Lease payments	9,540	
Legal fees	2,459	10,560
Light & power	4,376	3,419
Loss on Sale of Motor Vehicles		6,526
Meeting Expenses	2,471	386
Member Services	20,429	6,811
Motor Vehicle Expenses	24,666	20,310
National Office, CCF National Fees	66,457	59,540

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 2010

	2010 \$	2009 \$
Payroll tax	30,733	38,090
Postage	3,290	3,341
Printing & stationery	12,508	18,984
Rates & land taxes	13,138	2,887
Rent on land & buildings	38,775	27,546
Relocation Expenses	24,161	
Repairs & maintenance	3,472	10,581
Salaries & Wages - Employees	577,224	559,322
Security	2,185	1,054
Staff amenities	1,750	4,095
Staff training	13,195	1,215
Subscriptions	3,969	2,511
Superannuation	51,299	49,103
Telephone	18,224	16,634
Training and Videos	58,951	140,199
Travel, accom & conference	16,816	17,883
Total expenses	<u>1,410,167</u>	<u>1,442,084</u>
Profit (loss) from ordinary activities before income tax	(18,481)	(22,685)
Income tax revenue relating to ordinary activities		
Net profit (loss) attributable to the association	(18,481)	(22,685)
Total changes in equity of the association	(18,481)	(22,685)
Opening retained profits	572,200	594,885
Net profit (loss) attributable to the association	<u>(18,481)</u>	<u>(22,685)</u>
Closing retained profits	<u>553,720</u>	<u>572,200</u>

The accompanying notes form part of these financial statements.

Civil Contractors Federation Western Australia Branch
Statement of Financial Position As At 30 June 2010

	Note	2010 \$	2009 \$
Current Assets			
Cash assets		323,609	505,498
Receivables	2	253,844	293,051
Inventories	3	5,293	10,808
Current tax assets	5	7,064	8,937
Other	6	51,521	20,014
Total Current Assets		<u>641,332</u>	<u>838,307</u>
Non-Current Assets			
Other financial assets	4	12,500	12,500
Property, plant and equipment	7	88,991	123,186
Other	6	135,630	16,012
Total Non-Current Assets		<u>237,120</u>	<u>151,698</u>
Total Assets		<u>878,452</u>	<u>990,005</u>
Current Liabilities			
Payables	8	40,130	34,377
Current tax liabilities	10	47,028	43,899
Provisions	11	37,051	19,868
Other	12	130,395	228,934
Total Current Liabilities		<u>254,603</u>	<u>327,079</u>
Non-Current Liabilities			
Financial liabilities	9	70,129	90,726
Total Non-Current Liabilities		<u>70,129</u>	<u>90,726</u>
Total Liabilities		<u>324,733</u>	<u>417,805</u>
Net Assets		<u>553,720</u>	<u>572,200</u>
Equity			
Retained profits		553,720	572,200

The accompanying notes form part of these financial statements.

Civil Contractors Federation Western Australia Branch
Statement of Financial Position As At 30 June 2010

	Note	2010 \$	2009 \$
Total Members' Funds		<u>553,720</u>	<u>572,200</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 2010

	2010	2009
	\$	\$
<hr/>		
Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities To Operating Profit After Income Tax		
Operating profit after income tax	(18,481)	(22,685)
Depreciation	41,466	48,069
Increase/(decrease) in future income tax benefit	1,872	1,710
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
(Increase) decrease in trade and term debtors	39,207	369,275
(Increase) decrease in finished goods	5,515	(4,310)
(Increase) decrease in prepayments	(30,171)	(5,380)
Increase (decrease) in trade creditors and accruals	(856)	(30,275)
Increase (decrease) in other creditors	(91,931)	(384,465)
Increase (decrease) in employee entitlements	23,600	(2,533)
Increase (decrease) in sundry provisions	(3,289)	(36,427)
Net cash provided by (used in) operating activities	(33,068)	(67,022)

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 2010

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 View 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 of Civil Contractors Federation Western Australia Branch and the controlled entity and Civil Contractors Federation Western Australia Branch as an individual parent entity comply with all Australian equivalents to International Financial Reporting Standards (IFRS) in their entirety

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 have determined that in accordance with subsection 253(3) of the RO Act, 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 2010

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 bought to account at cost or valuation. The carrying amounts of investments is reviewed annually to ensure that it is not in excess of the recoverable amounts of the investments. Dividends and interest are bought 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 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 year 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 RO Act, as amended, the attention of the members is drawn to subsections 272 (1), (2), (3) and references to subsection 275 (5) of the RO Act 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 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 2010

	2010	2009
Note 2: Receivables		
Current		
Trade debtors	<u>253,844</u>	<u>293,051</u>
	<u><u>253,844</u></u>	<u><u>293,051</u></u>
 Note 3: Inventories		
Current		
Raw materials and stores at net realisable value	<u>5,293</u>	<u>10,808</u>
	<u><u>5,293</u></u>	<u><u>10,808</u></u>
 Note 4: Other Financial Assets		
Available for sale financial assets include:		
Non-Current		
Other investments		
- Interests in partnership		
- Other investments	<u>12,500</u>	<u>12,500</u>
	<u>12,500</u>	<u>12,500</u>
Available for sale financial assets	<u><u>12,500</u></u>	<u><u>12,500</u></u>
 Note 5: Tax Assets		
Current		
GST Claimable on Motor Vehicles	<u>7,064</u>	<u>8,937</u>
	<u><u>7,064</u></u>	<u><u>8,937</u></u>

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 2010

	2010	2009
Note 6: Other Assets		
Current		
Short term deposits	3,336	2,000
Prepayments	38,185	8,014
Other	10,000	10,000
	51,521	20,014
Non Current		
Research and development expenditure	14,768	15,400
Less: accumulated amortisation		
Borrowing expenses	255	612
Less: accumulated amortisation		
Other	120,606	
	135,630	16,012
Note 7: Property, Plant and Equipment		
Leased plant and equipment:		
- At cost	121,921	114,650
- Less: Accumulated amortisation	(96,659)	(76,437)
	25,262	38,213
Motor vehicles:		
- At cost	121,983	121,983
- Less: Accumulated depreciation	(58,254)	(37,010)
	63,729	84,973
	88,991	123,186

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 2010

	2010	2009
Note 8: Payables		
Unsecured:		
- Trade creditors	24,844	25,700
- Other creditors	15,286	8,678
	40,130	34,377
	40,130	34,377

Note 9: Borrowings

Non-Current

Unsecured:

- Hire Purchase Motor Vehicles	70,129	90,726
	70,129	90,726
	70,129	90,726

Note 10: Tax Liabilities

Current

GST & PAYGW Payable	47,028	43,899
	47,028	43,899
	47,028	43,899

Civil Contractors Federation Western Australia Branch
Notes to the Financial Statements
For the year ended 30 June 2010

2010

2009

Note 11: Provisions

Current

Employee entitlements*	40,317	16,717
Sundry provisions	(3,266)	3,152
	37,051	19,868

* Aggregate employee entitlements liability	40,317	16,717
---	--------	--------

There were 7.6 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	130,395	228,934
	130,395	228,934

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

Scope

We certify that we have audited the financial statements of CIVIL CONTRACTORS FEDERATION WESTERN AUSTRALIAN BRANCH ABN 88 811 975 001 ("the Federation"), for the year ended 30th June 2010, comprising the income statement, statement of changes in equity, a summary of significant accounting policies, the Notes and the Committee of Management statement 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 Fair Work (Registered Organisations) Act 2009, as amended ("the Act"), comply with the requirements of the Fair Work (Registered Organisations) Regulations 2009, as amended ("the Regulations") and are appropriate to meet the needs of the members. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying accounting policies and making accounting estimates that are reasonable in the circumstances.

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 am a member of CPA Australia and I hold a current Public Practice certificate.

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Federation's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide for a basis for our audit opinion.

Audit opinion

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the CIVIL CONTRACTORS FEDERATION WESTERN AUSTRALIAN BRANCH ABN 88 811 975 001 as of 30 June 2010, and of its financial performance for the year then ended in accordance with Australian Accounting Standards and other mandatory professional reporting requirements of the RAO Schedule.

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

Signed on 13 January 2011:

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

From: WILLIAMS, Margaret
To: ["Harmony Thuresson"](#)
Subject: RE: financial report for the year ended 30 June 2010 - FR2010/2612
Date: Wednesday, 22 December 2010 9:15:00 AM
Attachments: [image001.jpg](#)

Dear Harmony

Thank you for your email.

I acknowledge that there are probably quite a number of people on leave at this time of year and it may present difficulties in having a new auditor's report done and re-presented to members.

I would therefore be pleased to receive the new audit report by 31 March 2011.

MARGARET WILLIAMS
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7822
Fax: 03 9655 0410
margaret.williams@fwa.gov.au

11 Exhibition Street, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: Harmony Thuresson [<mailto:hthuresson@civilcontractors.com>]
Sent: Tuesday, 21 December 2010 6:20 PM
To: WILLIAMS, Margaret
Subject: RE: financial report for the year ended 30 June 2010 - FR2010/2612

Margaret,

We have received the letter outlining amendments to be made to the Auditor's report for CCF WA.

Can I please clarify the time frame for which we have to supply the new report?

I can see that there is a time specified for us to hold a meeting of members to present the report after it has been re-completed and a timeframe for us to re-lodge with FWA. However, is there a time frame in regards to actually getting the report re-written? I'm quite concerned about this as lots of people are on leave this time of year.

Thank you in advance
Harmony

harmony



Please consider the environment before printing my email

Please note:

The information contained in this correspondence may be confidential and is intended only for the person to whom it is addressed. It may contain information or advice of a legal, professional, public interest or otherwise privileged nature. If you are not the intended recipient any review, copying, transmission, dissemination or any other use is unauthorised. If you have received this correspondence or message in error please contact the sender immediately and delete the material from your computer.

From: CCFWA
Sent: Tuesday, 21 December 2010 12:21 PM
To: Harmony Thuresson
Subject: FW: financial report for the year ended 30 June 2010 - FR2010/2612

From: WILLIAMS, Margaret [mailto:Margaret.Williams@fwa.gov.au]
Sent: Tuesday, 21 December 2010 12:14 PM
To: CCFWA
Cc: CCFNAT
Subject: financial report for the year ended 30 June 2010 - FR2010/2612

Please consider the impact to the environment and your responsibility before printing this email.

.....

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This footnote also confirms that this email message has been swept for the presence of computer viruses.

.....

From: [Harmony.Thuresson](#)
To: [WILLIAMS, Margaret](#)
Subject: RE: financial report for the year ended 30 June 2010 - FR2010/2612
Date: Tuesday, 21 December 2010 6:15:59 PM
Attachments: [image003.jpg](#)

Margaret,

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FAIR WORK
AUSTRALIA

21 December 2010

Mr Jeff Miller
Chief Executive Officer
Civil Contractors Federation - Western Australian Branch

Email: ccfwa@civilcontractors.com

Cc: Chris White, Chief Executive Officer, Civil Contractors Federation
ccfnat@civilcontractors.com

Cc: Stuart Tucker, John Osborne & Associates Pty Ltd.,
22 Moreau Mews,
APPLECROSS. WA 6153

Dear Mr Miller

Re: Financial Report for the Civil Contractors Federation - Western Australia for year ended 30 June 2010 - FR2010/2612

I acknowledge receipt of the financial report for the Civil Contractors Federation - Western Australian Branch for the year ended 30 June 2010. The report was lodged at Fair Work Australia on 22 September 2010.

The financial report has not been filed.

Auditor's report

Introductory paragraph

Paragraph 27 of Australian Auditing Standard 700 (ASA 700) requires the introductory paragraph of an auditor's report to identify the title of each of the financial statements that comprise the financial report and to refer to the notes and the director's declaration. The auditor's report merely refers to 'the financial statements...as set out in the preceding pages'. The report should identify the financial statements, the notes and the Committee of Management statement.

The responsibility of those charged with governance for the financial report

Paragraph 33 of ASA 700 requires the auditor's report to state that those charged with governance are responsible for the preparation and fair presentation of the financial report in accordance with the applicable financial reporting framework. The paragraph also sets out specific statements that are required. The auditor's report states that the 'Federation's [sic] Committee of Management is responsible for the financial report' but omits to state in what respect it is responsible (that is for the preparation and fair presentation) and also omits the specific statements required by paragraph 33 of ASA 700.

Auditor's responsibility

Paragraph 37 of ASA 700 requires the auditor's report to state that the responsibility of the auditor is to express an opinion on the financial report based on the audit. The auditor's report does not include this statement.

Paragraph 39 of ASA 700 requires the auditor's report to explain that the Australian Auditing Standards require the auditor to comply with relevant ethical requirements relating to audit engagements. The auditor's report does not include this statement.

Paragraph 42(b) of ASA 700 requires the auditor's report to describe an audit by stating that the procedures selected depend on the auditor's judgement. This paragraph sets out specific statements that are required. These statements have not been made in the auditor's report.

Paragraph 43 of ASA 700 requires the auditor's report to state that the auditor believes that the audit evidence the auditor has obtained is sufficient and appropriate to provide a basis for the auditor's opinion. This statement has not been made in the auditor's report.

Legislative references

The auditor's report refers to the Workplace Relations Act 1996, the Workplace Relations Regulations 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003. These references are outdated. The auditor's report should refer to the *Fair Work (Registered Organisations) Act 2009* and the *Fair Work (Registered Organisations) Regulations 2009*.

Accounting standards

The auditor's report refers to Accounting Standards. It is preferable that the report refer to the Australian Accounting Standards.

Auditor's qualifications

The auditor's report states that the auditor fulfils the definition of being an approved auditor. It is preferable for the report to state the specific criteria that auditor meets. For example the report should specify whether the auditor is a member of CPA Australia, the Institute of Chartered Accountants in Australia or the National Institute of Accountants. Also it should specify whether the auditor holds a current Public Practice certificate.

The Branch is therefore required to obtain an auditor's report that meets the Australian Auditing Standards and which refers to current legislation. An example of an auditor's report is provided in appendix 1 of ASA 700. The second audit report must be provided to members with the complete general purpose financial report and the operating report. No less than 21 days after that these reports must be presented to a meeting of members and then lodged with FWA within 14 days.

If you wish to discuss any of the matters raised in this correspondence, I can be contacted on (03) 8661 7822 or by email to margaret.williams@fwa.gov.au. A copy of this letter has been forwarded to your auditor.

Yours sincerely



MARGARET WILLIAMS
Organisations and Research

Certificate of Designated Officer
s268 of Fair Work (Registered Organisations) Act 2009

I, Michael Unger being the Vice President of the Civil Contractors Federation WA Branch certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RO Act; and
- that the full report was provided to members on 19th August 2010; and
- that the full report was presented to a general meeting of members of the reporting unit on 14th September 2010; in accordance with section 266 of the RO Act.

Signature:



Date: 14th September 2010



CIVIL CONTRACTORS FEDERATION WESTERN AUSTRALIAN BRANCH 2010 Annual General Meeting Notice

19th August 2010

Dear Member

Notice is hereby given pursuant to the rules of the Federation that the Annual General Meeting (AGM) of Members of the Civil Contractors Federation Western Australian Branch (CCFWA) is to be held on Tuesday 14th September 2010 at 3:00pm.

This event is being kindly sponsored by Heelan and Co, an organisation that has been a long-time supporter of the CCFWA.

Meeting details are set out below and the Agenda for the meeting is attached. Also attached are the Minutes of the 2009 Annual General Meeting and the 2009/2010 Annual Report which includes the full financial reports and Auditor's Report for the year ended 30 June 2010. These documents will also be available to Members at the AGM for approval.

Date: 14th September 2010
Time: 3:00pm
Location: Private Dining Room – Fraser's Kings Park

Yours sincerely

Jeff Miller
Chief Executive Officer (WA Branch)

Attachments

- Meeting Agenda
- Minutes of the 2009 AGM
- 2009/2010 Annual Report including financial reports and Auditor's report



CIVIL CONTRACTORS FEDERATION

Western Australian Branch Annual General Meeting

14th September 2010
The Private Dining Room
Fraser's Kings Park
Commencing at 3:00pm

Agenda

1. **Welcome**
2. **Apologies**
3. **Adoption of Minutes**
Resolution: *"That the minutes of the 2009 CCFWA Annual General Meeting be adopted."*
Proposer:
Seconder:
4. **Declaration of Office Bearers (Australian Electoral Commission)**
Declaration:
The Australian Electoral Commission declared the Branch Office Bearers for 2010/2011 as:

Branch President:	Michael Unger
Branch Vice President:	To be elected at AGM
Branch Honorary Treasurer:	Paul Francis
Branch Board Members:	Mark Armstrong Stuart Buckby Trevor Gosatti John Hovey Phillip Marsh
National Board Member:	Trevor Gosatti
5. **President's Report**
Resolution: *"That the 2010 President's Report be accepted"*
Proposer:
Seconder:

6. Acceptance of Annual Accounts

Resolution: *"That the 2009/2010 accounts be accepted"*

Proposer:

Seconder:

7. Appointment of Auditor

Resolution: *"That Stannards Accountants and Advisors be appointed as Auditor for 2010/2011"*

Proposer:

Seconder:

8. Appointment of Returning Officers

Resolution: *"That the appointment of Hon. Returning Officer; and Hon. Assistant Returning Officers for 2010/2011 will be elected at the AGM"*

Proposer:

Seconder:

9. General Business

10. Members' Open Forum

The 2010 Civil Contractors Federation Annual General Meeting is kindly sponsored by Heelan and Co



Heelan & Co
Industrial Relations & Management



CIVIL CONTRACTORS FEDERATION

Western Australian Branch Annual General Meeting

15th September 2009
The Studio Room
Burswood Entertainment Complex

Minutes

1. Welcome [President]

2. Apologies David Della Bona, Paul [President]
Jeffreys, Lambros Siamos, Mick
Unger.

3. Adoption of Minutes [President]

Changes to the 2008 minutes include adding Lambros Siamos as a Branch Board member, and removing the item of General Business relating to Membership Fees (already covered at Agenda Item 6).

Resolution: *"That with those changes that the Minutes of the 2008 Annual General Meeting be adopted."*

Proposer: Paul Francis

Seconder: Phil Marsh

Carried

4. Nominations for Branch Board and National Board Member and Alternate National Board Member [Australian Electoral Commission]

The Returning Officer declared the Branch Office Bearers for 2009/2010 as:

Branch President: Peter Rowles

Branch Vice President: Michael Robert Unger

Branch Honorary Treasurer: Paul Francis

With respect to the Branch Board members, the following were declared at the meeting:

Branch Board Members: Stuart Buckby
David Della Bona
Stephen Gill
Trevor Gosatti
John Hovey
Phillip Marsh
Tim Ryan
Lambros Siamos

<p style="text-align: center;">Trevor Taylor</p> <p>National Board Member: Phillip Marsh</p> <p>Alternate Board Member Trevor Gosatti</p> <p>Following the calling of nominations from the floor, the Returning Officer declared the election results. The President welcomed the incoming Board members.</p>	
5. President's Report	[President]
<p>The President gave an overview of activities of the Branch over the course of the 2008/2009 financial year and addressed some of the opportunities and challenges that will be faced by the CCFWA during 2009/2010.</p> <p>Resolution: <i>"That the 2008 President's Report be accepted."</i></p> <p>Proposer: Trevor Gosatti</p> <p>Secunder: Stephen Gill</p> <p>Carried</p>	
6. Audited Financial Statement and Auditors Report	[Hon. Treasurer]
<p>Resolution: <i>"That the 2008/2009 Annual Accounts be accepted."</i></p> <p>Proposer: Paul Francis</p> <p>Secunder: Trevor Taylor</p> <p>Carried</p>	
7. Appointment of Auditor	[President]
<p>Resolution: <i>"That Stuart Tucker CPA from John Osborne and Associates Pty Ltd be appointed as Auditor for 2009/10"</i></p> <p>Proposer: Phil Marsh</p> <p>Secunder: Paul Francis</p> <p>Carried</p>	
8. Appointment of Returning Officers	[President]
<p>Resolution: <i>"That Tony Heelan be appointed as Hon. Returning Officer; and Dan Young and Mark Vallenge as Hon. Assistant Returning Officers for 200/10"</i></p> <p>Proposer: Stephen Gill</p> <p>Secunder: John Hovey</p> <p>Carried</p>	
9. General Business	[President]
<p>Tony Heelan and Heelan & Co were thanked for their continued support and sponsorship of the 2009 AGM.</p>	
10. Member's Open Forum	[All]

The Annual General Meeting closed at 3:30pm.

Signed:

Michael Unger

Title of Office held: Western Australian Branch Vice President

Date: 14th September 2010

**Civil Contractors Federation
Western Australian Branch**

**Committee of Management Statement
For the Year ended 30 June 2010**

On 17th August 2010, 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 2010:


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 *Fair Work (Registered Organisations Act) 2009*; 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 RO Act; and
- (vi) No orders have been made by the Commission under section 273 of the RO Act.

For Committee of Management: *Michael Unger*

Title of Office Held: Branch Vice President

Signature: 

Date: 17th August 2010

Civil Contractors Federation Western Australian Branch

Operating Report For the Year ended 30 June 2010

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 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 to 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) continues to be 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 Main Roads WA Road Construction & Maintenance Industry Advisory Group.
- CCFWA continued dialogue regarding MRWA's contracting strategy.
- Mr Jeff Miller continued as CCFWA's representative on the Roads Foundation Limited 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

- The Skill Centre grant was amended from the original proposal for live works training to a classroom / simulator based training model. The original grant amount of \$1.766 million was maintained.
- CCFWA negotiating the purchase of land in Jandakot for the design and construction of the Civil Construction Skill Centre.
- CCFWA has completed 77 trainees since December 2009 – 54 Certificate III and 23 Certificate IV.
- Short course delivery significantly increased in 2009/10 compared to the previous year, with 374 short course registrations since December 2009.
- Continued participation in the National Training Resource Unit (NTRU) with CCFWA contributing almost \$90,000 to the development of national curriculum.
- Extensive liaison with Construction Training Fund (formerly BCITF) including Mr Trevor Gosatti representing CCFWA on the Construction Training Fund's Construction Industry Strategic Group (CISG)

General Operations

- In addition to items mentioned above, Chief Executive Officer, Mr Jeff Miller and CCF WA staff, had ongoing liaison with:
 - Australasian Convenience and Petroleum Marketers Association (ACAPMA)
 - Australian Electoral Commission (AEC)
 - 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 Training and Workforce Development (Western Australia).
 - Department of Environment and Conservation (Western Australia).
 - Fair Work Australia
 - Federal Department of Education, Employment and Workplace Relations (DEEWR).
 - Met with Federal Senator Michaelia Cash (Western Australia).
 - LandCorp including meeting with Hon Brendon Grylls, Minister for Regional Development; Lands.
 - SkillsDMC.
 - Training Accreditation Council of Western Australia (TAC).
 - Water Corporation.
 - Western Power including the creation of a civil infrastructure industry committee.
 - Westnet Energy.
 - 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 (Metropolitan and South West) and CCFWA Christmas function.
 - The CCFWA Business Series was successfully launched.
 - Meetings of the South West members 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 2009/10 year.

Special Projects

- CCF WA moved premises from Malaga to Level 1 22 Gibberd Road, Balcatta.
- CCF WA completed an extensive survey of all members and has instituted several changes in member service resulting from survey.

National

- Mr Jeff Miller CCF WA Chief Executive Officer chaired a national working group to develop a national consolidated accounting system due for implementation in October 2010.
 - WA hosted the 2009 CCF National Conference at the Hyatt in Perth.
-

- Mr Phillip Marsh (National President) and Mr Trevor Gosatti (Alternate) represented CCFWA at national board meetings.
- Mr Jeff Miller represented CCFWA at Chief Executive Officer Management Group meetings. Relevant personnel attended CivilTrain Advisory Committee (CTAC) and NTRU training meetings and Member Services meetings.
- Mr Trevor Gosatti continues his involvement as the CCF representative on SkillsDMC.

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 2009/10 partly as a result of the general economic slowdown that persisted into 2009 and the continued 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 of the reporting unit [to the best of my knowledge] holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation.

Number of Members RO reg 159(a)

The number of persons who, at the end of the financial year, were recorded on the Register of members was: 95

Number of Employees RO 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: 7.6 (includes one part-time employee) measured on a full-time equivalent basis.

Committee of Management Members RO 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	01/07/09 to 30/06/10
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	"
Tim Ryan	Board Member	"
David Della Bona	Board Member	"
Paul Jeffreys	Board Member	01/07/09 to 15/09/10

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.

Michael Unger
Vice President



Signature

Date: 17th August 2010

President's Report 2009/10

On behalf of outgoing President Peter Rowles who is currently travelling overseas on an extended holiday, 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 2009/10 financial year.

This financial year has seen business begin to be restored to more usual levels following the effects of the Global Financial Crisis and resulting economic slowdown. Recovery, of course, is never linear and it's fair to say that some sectors have bounced back more quickly than others.

CCFWA, with significant assistance from our National office, is continuing to play an instrumental role in assisting members in their business activities.

CCFWA remains at the forefront of educating and informing our members about the continued changes to industrial relations legislation and the transition arrangements for the introduction of Modern Awards. CCFWA will continue to work with members and to advocate for necessary changes to be considered by Fair Work Australia.

CCF nationally continues to make numerous formal submissions to government at all levels on areas that directly affect our businesses which this year included:

- Submission and appearance to the Senate Committee on the Australian Building and Construction Commission (ABCC)
- Development of and advocacy for our policy on procurement practices
- With SkillsDMC preparation of the Civil Construction Occupations Review Report which formed the basis for a Skills Australia report to the Minister
- Input to OHS harmonisation work - ongoing
- Work with Dept of Climate Change on upstream reporting requirements for small to medium contractors - ongoing
- Submissions and representations on Mining Resources Tax - outcome - the exclusion of quarrying
- Submission to the National Resources Sector Employment Taskforce
- Submission on proposed National Prequalification System for Civil Construction

CCFWA has continued to hold meetings with politicians at all levels as well as senior management in all major government departments and utilities.

We remain committed to reducing the reporting and compliance burden on members and to increase opportunities for funding, subsidies and other benefits that we know are long overdue for the civil construction industry.

CCFWA continues to focus heavily on training. We believe that a skilled workforce will bring all of the safety and quality outcomes that the industry is seeking.

We have made major progress with the development of the Civil Construction Skills Centre for which we received a Federal government grant of \$1.766 million. At the time of writing we are waiting on Development Approval on a site for our Civil Train Skills Centre in Jandakot. The site is close to public transport and the freeway and will provide an essential focal point for civil construction training in Western Australia.

This year CCF WA invested almost \$90,000 in the creation of curriculum for use in Civil Train Skill Centres throughout Australia. Reaction to the material has been outstanding and it will make a significant tangible difference to training activities in Western Australia, and other states, for many years to come.

All CCFWA events went ahead in 2009/10 as planned including the reintroduction of the Little Wheel Regatta in February. CCFWA invited two prominent state politicians to address industry luncheons, then Treasurer Hon Troy Buswell in August 2009 and Hon Brendon Grylls Minister for Regional Development; Lands in March 2010.

CCFWA hosted the national conference at the Hyatt in October last year which saw several hundred interstate members and their partners make the visit west.

CCFWA had to move from rented premises in Malaga in November last year. New rental accommodation was found in Balcatta with a lease that will expire as we plan to move in to our Skill Centre in Jandakot.

CCFWA's financial result, a loss of \$18,481, is a satisfactory outcome given the fact that unbudgeted relocation and additional rent and outgoings relating to the move to Balcatta totalled \$41,346. When considering the resulting decline in Total Members' Funds, members should take into account the significant investment we continue to make in the training business, including the development of the Skill Centre and training curriculum which we expect will generate positive financial returns to CCFWA in 2010/11 and beyond.

We are greatly confident that Jeff Miller our Chief Executive Officer and his team are well placed to grow CCFWA, particularly in the areas of training and essential member services. On behalf of the board we record our thanks to Jeff and his team.

Finally, let me pay tribute to Peter Rowles. Peter's 21 years of continuous service to CCF WA at a board level is unprecedented in Western Australia. Peter, you will be missed and we trust that you will make a return to the civil construction industry before too long.

We look forward to an even more prosperous, exciting and rewarding 2010/11 for all CCF WA members and associate members.



Mick Unger
Vice President

Civil Contractors Federation Western Australia Branch

Financial Statements
For the year ended 30 June 2010

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
Income and Expenditure Statement
For the year ended 30 June 2010

	2010	2009
	\$	\$
Income		
Subscriptions	444,766	460,049
Functions Receipts	242,858	283,861
Interest received	16,269	29,400
Other income	8,520	18,138
Training Subsidies (BCITF & Others)	549,246	134,329
Training Funds Received	96,286	466,189
Publications Income	33,741	27,433
Total income	1,391,686	1,419,399
Expenses		
Accountancy	40,860	26,592
Advertising, Marketing and Promotion	1,228	1,298
Annual Leave Provision	23,600	(2,533)
Bad Debts		6,906
Bank Fees And Charges	4,163	5,179
Cleaning/rubbish removal	1,870	1,160
Consultants fees	78,541	75,623
Couriers		64
Depreciation - plant	41,466	48,069
Entertainment	5,992	197
Fines		660
Fringe benefits tax	4,791	8,166
Functions	190,291	251,301
Hire purchase charges	7,800	10,988
Insurance	9,424	7,275
Interest - Australia	54	141
Lease payments	9,540	
Legal fees	2,459	10,560
Light & power	4,376	3,419
Loss on Sale of Motor Vehicles		6,526
Meeting Expenses	2,471	386
Member Services	20,429	6,811
Motor Vehicle Expenses	24,666	20,310
National Office, CCF National Fees	66,457	59,540

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 2010

	2010 \$	2009 \$
Payroll tax	30,733	38,090
Postage	3,290	3,341
Printing & stationery	12,508	18,984
Rates & land taxes	13,138	2,887
Rent on land & buildings	38,775	27,546
Relocation Expenses	24,161	
Repairs & maintenance	3,472	10,581
Salaries & Wages - Employees	577,224	559,322
Security	2,185	1,054
Staff amenities	1,750	4,095
Staff training	13,195	1,215
Subscriptions	3,969	2,511
Superannuation	51,299	49,103
Telephone	18,224	16,634
Training and Videos	58,951	140,199
Travel, accom & conference	16,816	17,883
Total expenses	1,410,167	1,442,084
Profit (loss) from ordinary activities before income tax	(18,481)	(22,685)
Income tax revenue relating to ordinary activities		
Net profit (loss) attributable to the association	(18,481)	(22,685)
Total changes in equity of the association	(18,481)	(22,685)
Opening retained profits	572,200	594,885
Net profit (loss) attributable to the association	(18,481)	(22,685)
Closing retained profits	553,720	572,200

The accompanying notes form part of these financial statements.

Civil Contractors Federation Western Australia Branch
Statement of Financial Position As At 30 June 2010

	Note	2010 \$	2009 \$
Current Assets			
Cash assets		323,609	505,498
Receivables	2	253,844	293,051
Inventories	3	5,293	10,808
Current tax assets	5	7,064	8,937
Other	6	51,521	20,014
Total Current Assets		641,332	838,307
Non-Current Assets			
Other financial assets	4	12,500	12,500
Property, plant and equipment	7	88,991	123,186
Other	6	135,630	16,012
Total Non-Current Assets		237,120	151,698
Total Assets		878,452	990,005
Current Liabilities			
Payables	8	40,130	34,377
Current tax liabilities	10	47,028	43,899
Provisions	11	37,051	19,868
Other	12	130,395	228,934
Total Current Liabilities		254,603	327,079
Non-Current Liabilities			
Financial liabilities	9	70,129	90,726
Total Non-Current Liabilities		70,129	90,726
Total Liabilities		324,733	417,805
Net Assets		553,720	572,200
Equity			
Retained profits		553,720	572,200

The accompanying notes form part of these financial statements.

Civil Contractors Federation Western Australia Branch
Statement of Financial Position As At 30 June 2010

	Note	2010 \$	2009 \$
Total Members' Funds		<u>553,720</u>	<u>572,200</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 2010

	2010	2009
	\$	\$
Cash Flow From Operating Activities		
Receipts from customers	1,414,624	1,752,369
Payments to Suppliers and employees	(1,448,440)	(1,839,371)
Interest received	16,269	29,400
Interest and other costs of finance	(17,393)	(11,130)
Income tax paid	1,872	1,710
Net cash provided by (used in) operating activities (note 2)	(33,068)	(67,022)
Cash Flow From Financing Activities		
Repayment of borrowings	(20,597)	(51,943)
Net cash provided by (used in) financing activities	(20,597)	(51,943)
Net increase (decrease) in cash held	(53,665)	(118,966)
Cash at the beginning of the year	507,498	631,333
Cash at the end of the year (note 1)	453,833	512,367

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 2010

	2010	2009
	\$	\$
<hr/>		
Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities To Operating Profit After Income Tax		
Operating profit after income tax	(18,481)	(22,685)
Depreciation	41,466	48,069
Increase/(decrease) in future income tax benefit	1,872	1,710
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
(Increase) decrease in trade and term debtors	39,207	369,275
(Increase) decrease in finished goods	5,515	(4,310)
(Increase) decrease in prepayments	(30,171)	(5,380)
Increase (decrease) in trade creditors and accruals	(856)	(30,275)
Increase (decrease) in other creditors	(91,931)	(384,465)
Increase (decrease) in employee entitlements	23,600	(2,533)
Increase (decrease) in sundry provisions	(3,289)	(36,427)
Net cash provided by (used in) operating activities	(33,068)	(67,022)

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 2010

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 View 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 of Civil Contractors Federation Western Australia Branch and the controlled entity and Civil Contractors Federation Western Australia Branch as an individual parent entity comply with all Australian equivalents to International Financial Reporting Standards (IFRS) in their entirety

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 have determined that in accordance with subsection 253(3) of the RO Act, 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 2010

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 bought to account at cost or valuation. The carrying amounts of investments is reviewed annually to ensure that it is not in excess of the recoverable amounts of the investments. Dividends and interest are bought 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 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 year 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 RO Act, as amended, the attention of the members is drawn to subsections 272 (1), (2), (3) and references to subsection 275 (5) of the RO Act 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 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 2010

	2010	2009
Note 2: Receivables		
Current		
Trade debtors	253,844	293,051
	<u>253,844</u>	<u>293,051</u>
Note 3: Inventories		
Current		
Raw materials and stores at net realisable value	5,293	10,808
	<u>5,293</u>	<u>10,808</u>
Note 4: Other Financial Assets		
Available for sale financial assets include:		
Non-Current		
Other investments		
- Interests in partnership		
- Other investments	12,500	12,500
	<u>12,500</u>	<u>12,500</u>
Available for sale financial assets	<u>12,500</u>	<u>12,500</u>
Note 5: Tax Assets		
Current		
GST Claimable on Motor Vehicles	7,064	8,937
	<u>7,064</u>	<u>8,937</u>

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 2010

	2010	2009
Note 6: Other Assets		
Current		
Short term deposits	3,336	2,000
Prepayments	38,185	8,014
Other	10,000	10,000
	51,521	20,014
Non Current		
Research and development expenditure	14,768	15,400
Less: accumulated amortisation		
Borrowing expenses	255	612
Less: accumulated amortisation		
Other	120,606	
	135,630	16,012
Note 7: Property, Plant and Equipment		
Leased plant and equipment:		
- At cost	121,921	114,650
- Less: Accumulated amortisation	(96,659)	(76,437)
	25,262	38,213
Motor vehicles:		
- At cost	121,983	121,983
- Less: Accumulated depreciation	(58,254)	(37,010)
	63,729	84,973
	88,991	123,186

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 2010

2010

2009

Note 8: Payables

Unsecured:

- Trade creditors	24,844	25,700
- Other creditors	15,286	8,678
	40,130	34,377
	40,130	34,377

Note 9: Borrowings

Non-Current

Unsecured:

- Hire Purchase Motor Vehicles	70,129	90,726
	70,129	90,726
	70,129	90,726

Note 10: Tax Liabilities

Current

GST & PAYGW Payable	47,028	43,899
	47,028	43,899
	47,028	43,899

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 2010

2010

2009

Note 11: Provisions

Current

Employee entitlements*	40,317	16,717
Sundry provisions	(3,266)	3,152
	37,051	19,868

* Aggregate employee entitlements liability	40,317	16,717
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There were 7.6 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	130,395	228,934
	130,395	228,934

Civil Contractors Federation Western Australia Branch
Statement by Members of the Committee
For the year ended 30 June 2010

The accompanying notes form part of these financial statements.

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

Scope

I certify that I have audited the financial statements of CONTRACTORS FEDERATION WESTERN AUSTRALIAN BRANCH ABN 88 811 975 001 ("the Federation"), for the year ended 30th June 2010 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 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 member.

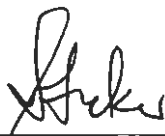
Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial 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 Accounting Standards and other mandatory professional reporting requirements so as to present a view which is consistent with our understanding of the association'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 18 August, 2010:



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



CIVIL CONTRACTORS FEDERATION



WESTERN AUSTRALIA BRANCH – PROXY FORM

I/We -----

Of -----

Being Voting Member/Members of Civil Contractors Federation
Hereby appoint

Of -----

(or failing them) -----

Of -----

As my/our proxy to vote for me/us and on my/our behalf at the annual or special
(as the case may be) general meeting of the Federation to be held on the day of
14th September 2010 and at any adjournment thereof.

As witness my/our hand/s this -----day of -----2010.

Signed by the said -----

In the presence of -----