



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

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
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Mr Jon Hanlon  
Secretary  
CSR & Rinker Salaried Staff Association  
Locked Bag 6  
CHATSWOOD NSW 2057

Dear Mr Hanlon,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial reports for year ended 30 June 2005 - FR2005/420**

I have received the financial reports of the abovenamed organisation for year ended 30 June 2005. The documents were lodged in the Industrial Registry on 16 September 2005.

The documents have been filed.

Loans, grants and donations

A statement of Loans, Grants and Donations of a nil return for the financial year ending 30 June 2005 was received on 16 September 2005. However you are not required to lodge if there is a nil return.

The content of the statement has been noted and has been placed on a Registry file that is not available to the general public.

Yours sincerely

Lynette Markovski  
Statutory Services Branch

30 September 2005

Certificate of Secretary

S268 of Schedule 1B Workplace Relations Act 1996

I, Jon Hanlon, being the Secretary of the CSR & Rinker Salaried Staff Association certify:

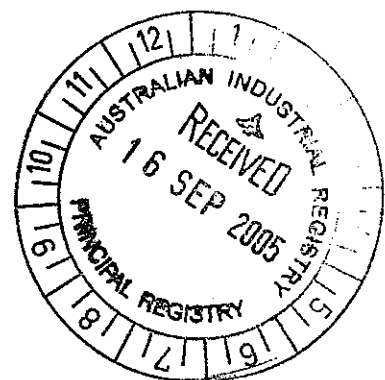
- That the documents lodged herewith are copies of the full report referred to in Section 268 of the RAO Schedule; and
- That the full report was provided to members on 10 August 2005; and
- That the full report was presented at the Annual General Meeting of members on 8<sup>th</sup> September 2005; in accordance with section 266 of the RAO Schedule.

Signature:

*Jon Hanlon*

Date:

*13 Sept 2005*



# CSR & Rinker Salaried Staff Association

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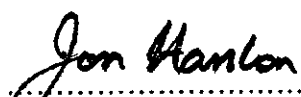
## Committee of Management Statement

On 25 July 2005 the Committee of Management of the CSR & Rinker Salaried Staff Association passed the following resolution in relation to the general purpose financial report (GDFR) of the reporting of the CSR & Rinker Salaried Staff Association for the financial year ended 30 June 2005:

The Committee of Management declares in relation to the general purpose financial report 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 organisation for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting organisation will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the general purpose financial report relates and since the end of that year:
  - (1) meetings of the Committee of Management were held in accordance with the rules of the organisation; and
  - (2) the financial affairs of the reporting organisation have been managed in accordance with the rules of the organisation including the rules of the Association; and
  - (3) the financial records of the reporting organisation have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003; and
  - (4) the information sought in any request of a member of the reporting organisation or a Registrar duly made under section 272 of the Schedule 1B to the Workplace Relations Act 1996 has been furnished to the member or Registrar;
  - (5) in relation to s252(2) of the RAO Schedule the Committee of Management advise there is no other reporting unit.
  - (6) no orders have been made by the Commission to inspect financial records under section 273 of the Schedule 1B to the Workplace Relations Act 1996.

For the Committee of Management:

  
.....  
Jon Hanlon  
Secretary

Date: 25 July 2005

# CSR & Rinker Salaried Staff Association

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## Statement of financial performance for the year ended 30 June 2005

	2005	2004
<b>INCOME</b>	<b>\$</b>	<b>\$</b>
Membership Contributions	251189	269607
Interest Received	38088	34238
Miscellaneous Income	30000	15000
Sundries	-	5030
<b>Total Income</b>	<b><u>319277</u></b>	<b><u>323875</u></b>
<b>EXPENDITURE</b>		
Accounting and Auditing Fees	4450	4430
Accrued Annual Leave	14148	(3860)
Bank Fees	64	65
Computer Services	3600	3600
Depreciation	1385	1665
Executive Meetings - air fares	1484	2437
Executive Meetings - expenses	11167	9360
Fringe Benefits Tax	2908	4051
Insurance	9565	7818
Legal and Consulting Fees	10819	37768
Long Service Leave Expense	3223	5937
Meeting expenses – Retirees	8953	8114
Members’ Keyrings and clips	4960	-
Motor Vehicle Expenses	676	592
Newspapers	974	783
Office Staff (Employees) Salaries	183905	169387
Other Meetings - air fares	3710	4681
Other Meetings - expenses	8020	9146
Photocopier Expenses	2954	2824
Parking	1320	1320
Printing and Stationery	8723	12618
Publications and Subscriptions	880	632
Rental	1200	1200
Repairs and Maintenance	813	260
Sundry Expenses	2314	2678
Superannuation	23093	20704
Training	395	181
<b>Total Expenditure</b>	<b><u>315703</u></b>	<b><u>308391</u></b>
<b>Operating Surplus for the Year</b>	<b>3574</b>	<b>15484</b>
Accumulated Funds at the Beginning of the Year	<u>687268</u>	<u>671784</u>
<b>Accumulated Funds at end of the Year</b>	<b><u>690842</u></b>	<b><u>687268</u></b>

The accompanying notes form part of these financial statements.

# CSR & Rinker Salaried Staff Association

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## Statement of Cash Flows for the year ended 30 June 2005

	Note	2005	2004
		\$	\$
		Inflows/ (Outflows)	Inflows/ (Outflows)
Cash Flows from Operating Activities			
Receipts from Members		251189	269607
Payments to Suppliers and Employees		(311914)	(291751)
Interest Received		40059	37229
Sundries		<u>22946</u>	<u>13968</u>
Net cash from Operating Activities	3(b)	<u>2280</u>	<u>29053</u>
Cash Flows from Investing Activities			
Payments for Investment Securities		<u>(12537)</u>	<u>(11325)</u>
Net Cash used in Investing Activities		<u>(12537)</u>	<u>(11325)</u>
Net Increase/(Decrease) in cash held		<u>(10257)</u>	<u>17728</u>
Cash at the beginning of the financial year		<u>60954</u>	<u>43226</u>
Cash at the end of the financial year	3(a)	<u>50697</u>	<u>60954</u>

  
Secretary

  
Treasurer

The accompanying notes form part of these financial statements.

# CSR & Rinker Salaried Staff Association

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## Statement of financial position as at 30 June 2005

	Note	2005 \$	2004 \$
<b>Accumulated Funds</b>			
General Funds		<u>690842</u>	<u>687268</u>
Represented by Net Assets as follows:			
<b>Assets</b>			
<b>Current Assets</b>			
Cash	3(a)	50697	60954
Investments	4	701966	689429
Interest Receivable		10804	12775
Sundry Debtors		<u>19164</u>	<u>12110</u>
<b>Total Current Assets</b>		<u>782631</u>	<u>775268</u>
<b>Non Current Assets</b>			
Property, Plant and Equipment	5	<u>1201</u>	<u>2586</u>
<b>Total Non Current Assets</b>		<u>1201</u>	<u>2586</u>
<b>Total Assets</b>		<u>783832</u>	<u>777854</u>
<b>Current Liabilities</b>			
Creditors and Borrowings	6	42229	57196
Employee Entitlements	7	<u>50761</u>	<u>33390</u>
<b>Total Current Liabilities</b>		<u>92990</u>	<u>90586</u>
<b>Net Assets</b>		<u>690842</u>	<u>687268</u>

The accompanying notes form part of these financial statements.

# CSR & Rinker Salaried Staff Association

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## Notes to the financial statements for the year ended 30 June 2005

### **1. Section 253 of Schedule 1B (the RAO Schedule) of the Workplace Relations Act 1996(the Act)**

Under subsection 253(1) of Schedule 1B of the Workplace Relations Act 1996 the financial reports have been prepared from the financial records kept under subsection 252(1) in relation to the financial year ended 30 June 2005. The financial reports have been compiled in accordance with Australian Accounting Standards Board. The financial statements and notes for the year ended 30 June 2005 presented a true and fair view of the financial position and performance of the CSR & Rinker Salaried Staff Association.

The members of the association are provided with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the association.

Under section 253 during the financial year ended 30 June 2005 no payment by the CSR & Rinker Salaried Staff Association to employers as consideration for the employers making payroll deductions of membership subscriptions.

The financial reports have been disclosed information in accordance with the requirements of the Industrial Registrar under section 253 of Schedule 1B of the Workplace Relations Act 1996.

In accordance with subsection 272(5) of the RAO Schedule of the Workplace Relations Act of 1996 the members' attention is drawn to subsections (1), (2) and (3) which are set out below:

Section 272 – Information to be provided to members or Registrar:

- (1) A member of the association, or a Registrar, may apply to the association for specified prescribed information in relation to the association 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 given to the association.
- (3) The association must comply with an application made under subsection (1).

### **2. Accounting Policies and Other Disclosure Matters**

The accounts have been prepared and presented in accordance with applicable Accounting Standards, other mandatory professional reporting requirements ( Urgent Issues Groups Consensus Views), the Corporation Act 2001 and the section 253 of Schedule 1B of the Workplace Relations Act 1996. The attached financial statements adopt the accruals basis for reporting the Association's income and expenditure whilst assets are recorded at historical cost and do not take into account changing money values nor current valuations of non current assets. Depreciation on office equipment, furniture and fittings are depreciated on a straight line basis. No provision for income tax is required as the Association is exempt from income tax under Division 50-15 of the Income Tax Assessment Act 1997. The accounting policies for the CSR & Rinker Salaried Staff Association have been consistently applied, unless otherwise stated.

# CSR & Rinker Salaried Staff Association

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## Notes to the financial reports for the year ended 30 June 2005

### 3. (a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and 'at call' deposits with financial institutions. Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

	2005	2004
	\$	\$
Cash at Bank	48543	58801
Deposits with CSR Credit Union	2004	2003
Petty Cash	<u>150</u>	<u>150</u>
	<u>50697</u>	<u>60954</u>

### 3. (b) Reconciliation of Net Cash from Operating Activities with Operating Surplus

	2005	2004
	\$	\$
Operating Surplus	3574	15484
Depreciation of Non Current Assets	1385	1665
Increase in Current Provisions	17371	2077
Decrease in Accruals - Legal Fees	(10000)	-
Changes in Assets and Liabilities		
Increase in Debtors and Interest Receivable	(5083)	(3071)
Increase/(Decrease) in Creditors and Accruals	<u>(4967)</u>	<u>12898</u>
Net Cash from Operating Activities	<u>2280</u>	<u>29053</u>

### 4. Investments

CSR Employees' Credit Union Term Deposits	386533	365726
Commonwealth Bank Term Deposits	151285	168260
National Australia Bank Term Deposits	<u>164148</u>	<u>155443</u>
	<u>701966</u>	<u>689429</u>



# CSR & Rinker Salaried Staff Association

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Notes to the financial statements for the year ended  
30 June 2005

<b>5. Property, Plant and Equipment</b>	<b>2005</b>	<b>2004</b>
	\$	\$
<b>Plant and equipment</b>		
At Cost	<b>19814</b>	19814
Less Accumulated Depreciation	<b><u>(18613)</u></b>	<u>(17228)</u>
	<b><u>1201</u></b>	<u>2586</u>

## 6. Creditors and Borrowings

Sundry Creditors and Accruals	<b>22229</b>	27196
Provision for Legal Expenses	<b><u>20000</u></b>	<u>30000</u>
	<b><u>42229</u></b>	<u>57196</u>

Legal expenses provided by the CSR & Rinker Salaried Staff Association including: variations to awards and rules, acting on behalf of members, certified agreements and general legal advice to the association.

<b>7. Employee Entitlements</b>	<b>2005</b>	<b>2004</b>
	\$	\$
Provision for Annual Leave	<b>18168</b>	4020
Provision for Long Service Leave	<b><u>32593</u></b>	<u>29370</u>
	<b><u>50761</u></b>	<u>33390</u>

Provision is made in the accounts for benefits accruing to employees in respect of annual leave and long service leave when it is probable that settlement will be required and the provisions are capable of being measured reliably.

## 8. Segments

The association operates in one industry being industrial relations, in one geographical segment (Australia).

# CSR & Rinker Salaried Staff Association

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## Independent Audit Report

I have audited the financial accounts of the CSR & Rinker Salaried Staff Association for the year ended 30 June 2005. The Association Executive is responsible for the preparation and presentation of the financial statements and the information they contain. I have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the CSR & Rinker Salaried Staff Association.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial accounts are fairly stated in accordance with Australian accounting standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views), statutory requirements so as to present a view of the CSR & Rinker Salaried Staff Association which is consistent with my understanding of its financial position, the results of its operations and its cash flows.

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

## Audit Opinion

### In my opinion

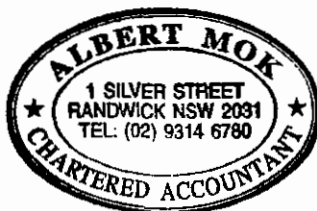
- (1) the Association has kept satisfactory accounting records including:
  - (a) records of the sources and nature of the income of the Association (including income from members); and
  - (b) records of the nature and purpose of expenditure of the Association; and
  
- (2) the general purpose financial report is presented fairly in accordance with Section 253 of the Schedule 1B to the Workplace Relations Act 1996, from the accounting records of the Association kept in respect of the financial period:
  - (a) the Association's state of affairs as at 30 June 2005 and its results and cash flows for the financial year ended on that date; and
  - (b) are in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the RAO Schedule; and
  - (c) all the information and explanations that under section 253(1) of the Schedule 1B to the Workplace Relations Act 1996 I required officers of the Association to furnish, were furnished.



Albert Mok  
Registered Company Auditor

Sydney NSW

Dated: 25 July 2005.



# CSR & Rinker Salaried Staff Association

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## Operating Report

The Committee of Management presents their report on the CSR & Rinker Salaried Staff Association for the financial year ended 30 June 2005.

The names of the Committee of Management in office at any time during the reporting period follow:

Linus Cole  
Richard Blaxland  
John Hanlon  
Eric Ip  
Tony Sinardi  
John Baker  
David Ryerson  
Kay Hays  
Terry Bird (commenced 6/5/05)  
Laurie Jensen (deceased 24/1/05)

The Committee of Management stated that the surplus of the CSR & Rinker Salaried Staff Association for the financial year amounted to \$3,574.


A review of the operations of our organisation during the financial year showed that we have achieved a constant level of membership even though we are under pressure in a competitive marketplace. No significant changes in the economic entity's state of affairs occurred during the financial year.

The principal activity of the economic entity during the financial year was that of an Association of Employees as described in detail in the accompanying attachment "A".

CSR & Rinker Salaried Staff Association Rule 9 provides for the resignation of members in accordance with s174 of Schedule 1B of the *Workplace Relations Act 1996*.

At 30 June 2005 the number of members recorded for our organisation was 1,300. At 30 June 2005 our organisation had three staff employees, one full-time and two part-time.

We have no requirement for Superannuation Trustees as we do not have a superannuation fund pertaining to this organisation.

  
.....  
Jon Hanlon  
Secretary.

Date: 25 July 2005

# CSR & Rinker Salaried Staff Association

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## Operating Report

### Attachment 'A'

#### Review of Principal Activities

The CSR & Rinker Salaried Staff Association (CSR & RSSA) principal activities are to promote the role of the Association at all levels of the workplace, to work for the benefit of members, to represent the Association at tribunals in support of the membership, to make applications to those tribunals to vary awards from time to time and ensure the certification process for Certified Agreements are made in accordance with the Workplace Relations Act.

During the calendar year 2005 the CSR & RSSA will hold member meetings at sites during site visits and conduct six (6) Executive Council Meetings and the Annual General Meeting in accordance with the CSR & RSSA Rules.

The CSR & RSSA is responsible for 3 Awards and the variation of those awards, through applications made to the Australian Industrial Relations Commission (AIRC) for National Wage Case variations. The CSR & RSSA has been in dispute with Readymix Emoleum and that outcome has been before the AIRC with the dispute being resolved by a Consent Award. The Award will come into being in 2005/06.

Not all applications to the AIRC are consent matters and issues like reinstatement, unfair dismissal, workers compensation grievances, certification and interpretation of Certified Agreements are managed by the CSR & RSSA legal representatives.

The Rules of the CSR & RSSA provide for bi-annual election terms, the current term expires after the Annual General Meeting on 8<sup>th</sup> September 2005. The membership, in accordance with the Rules, are in July 2005 voting in an election being conducted by the Australian Electoral Commission.

The office of the CSR & RSSA visits sites across Australia to assist members with Industrial Relations enquiries and day-to-day problems that arise in the workplace. The CSR & RSSA ensure that terms and conditions of employment do not fall below industry and community standards. The CSR & RSSA keep members informed through intranet Home Pages and by publications to members.