



**Australian Government**  
**Registered Organisations Commission**

11 January 2022

Mr Harvey Mack  
Secretary/Treasurer  
Australian Road Transport Industrial Organization - Western Australian Branch

By e-mail: [admin@westernroads.com.au](mailto:admin@westernroads.com.au)

Dear Mr Mack

**Australian Road Transport Industrial Organization - Western Australian Branch  
Financial Report for the year ended 30 June 2021 - FR2021/243**

I acknowledge receipt of the financial report for the year ended 30 June 2021 for the Australian Road Transport Industrial Organization - Western Australian Branch (**the reporting unit**). The financial report was lodged with the Registered Organisations Commission (**ROC**) on 21 December 2021.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 9603 0707 or by email at [ken.morgan@roc.gov.au](mailto:ken.morgan@roc.gov.au)

Yours faithfully

A handwritten signature in black ink, appearing to read 'K. Morgan'.

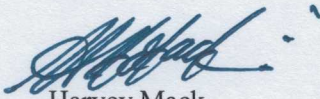
**KEN MORGAN**  
**Financial Reporting Specialist**  
**Registered Organisations Commission**

**Certificate of Secretary or other Authorised Officer**  
s268 of the Fair Work (Registered Organisations) Act 2009

I **Harvey Mack** being the *Secretary/Treasurer* of the Australian Road Transport Industrial Organization (ARTIO) WA Branch certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the Act for ARTIO WA Branch for the period ending 30 June 2021; and
- that the full report (which includes the Auditor's Report and the Operating Report) was available to members in accordance with s265 of the Act on and from 21 December 2021 and
- that the full report, was presented to and accepted by the Committee of Management at its meeting held on 21 December 2021 in accordance with in accordance with section 266.

Signature:



Harvey Mack  
Secretary/Treasurer

Date: 21 December 2021



**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION WA BRANCH  
OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2021**

**Principal Activities**

The principal activities of the Organisation during the financial year were to promote, protect and advance the interests of its members through the maintenance of Industrial Instruments, including Modern Awards, the development of EBA's and representation of members in various state and federal Industrial Commissions and Tribunals.

**Results of Principal Activities**

The Organisation's principal activities resulted in maintaining and improving the position of its members within the Industrial Relations framework.

**Significant Changes in Nature of Principal Activities**

There were no significant changes in the nature of the Organisation's principal activities during the financial year.

**Significant Changes in Association's Financial Affairs**

No matters or circumstances arose during the reporting year which significantly affected the financial affairs of the Organisation.

**Trustee or Director of Trustee Company of Superannuation Entity or Exempt Public Sector Superannuation Scheme**

The following officers of the Organisation held reserved positions in the following entities:

Campbell Dumesny, trustee director of TWU Superannuation Nominees Pty Ltd, a trustee company that is the trustee of TWUSUPER until 6 October 2021.

**Number of Members**

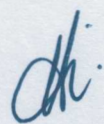
The number of persons who, at the end of the financial year, were recorded on the Register of Members was << 37 >>

**Rights of Members to Resign**

Any member has the right to resign from the Organisation in accordance with the provisions of Rule 11 of the organisation's rules which states:

**“11 - RESIGNATION FROM MEMBERSHIP**

- (1) A member of the Organization may resign from membership by written notice addressed and delivered to the Secretary/Treasurer of the Branch of which it is a member.
- (2) A notice of resignation from membership of the Organization takes effect:
  - (a) where the member ceases to be eligible to become a member of the Organization;





- (i) on the day on which the notice is received by the Organization; or
  - (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;
- whichever is later; or
- (b) in any other case
  - (i) at the end of two (2) weeks after the notice is received by the Organization; or
  - (ii) on the day specified in the notice;
- whichever is later.
- (3) Any dues payable but not paid by a former member of the Organization, in relation to a period before the member's resignation from the Organization took effect, may be sued for and recovered in the name of the Organization, in a court of competent jurisdiction, as a debt due to the Organization.
- (4) A notice delivered to the person mentioned in sub-rule (1) is taken to have been received by the Organization when it was delivered.
- (5) A notice of resignation that has been received by the Organization is not invalid because it was not addressed and delivered in accordance and delivered in accordance with Rule 11(1).
- (6) A resignation from membership of the Organization is valid even if it is not effected in accordance with this section if the member is informed in writing by or on behalf of the Organization that the resignation has been accepted. "


#### **Number of Employees**

The Organisation engages an external consultant equivalent to **0.2** of a full time employee

#### **Members of Committee of Management**

The persons who held office as members of the Committee of Management of the Organisation at the beginning of the financial year and throughout that year were:

Craig Smith-Gander, President  
Neil David, Vice President  
Peter Renton, Vice President  
Harvey Mack, Secretary/Treasurer  
Louise Bilato, Committee Member  
Wade Jolly, Committee Member  
Cam Dumesny, Secretary/Treasurer (Ceased on 06/10/2021 on finalisation of AEC election)



Harvey Mack

Secretary/Treasurer

Date: 9<sup>th</sup> December 2021



## Committee of Management Statement

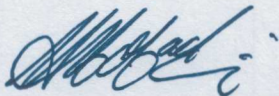
On 9<sup>th</sup> December 2021 the Committee of Management of the Australian Road Transport Industrial Organization Western Australian Branch passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit for the financial year ended 30 June 2021:

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 any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act);
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 ("RO Act"); and
  - (iv) been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) no request of a member of the reporting unit or the Commissioner was made under section 272 of the RO Act; and
  - (vi) there has been no order for inspection of financial records made by FWC under s. 273 of the RO Act;
- (f) the reporting unit has not engaged in recovery of wages activity which has resulted in the derivation of revenue in respect of such activity.

For Committee of Management: **Harvey Mack**  
Secretary/Treasurer

Signature:



Date: 9<sup>th</sup> December 2021



**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
WA BRANCH**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
JUNE 30, 2021**



**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
WA BRANCH**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE, 2021**

	NOTE	2021 \$	2020 \$
<b>INCOME</b>			
Members Subscriptions		6,600	-
<b>TOTAL INCOME</b>		<u>6,600</u>	<u>-</u>
<b>EXPENDITURE</b>			
<b>Professional Expenses:</b>			
Subscriptions - National Association		6,600	-
<b>TOTAL EXPENDITURE</b>		<u>6,600</u>	<u>-</u>
<b>OPERATING SURPLUS/(DEFICIT) FOR THE YEAR</b>		<u>-</u>	<u>-</u>

The accompanying notes form part of these financial accounts.



**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
WA BRANCH**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE, 2021**

	NOTE	2021 \$	2020 \$
<b>CURRENT ASSETS</b>		-	-
<b>TOTAL CURRENT ASSETS</b>		<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>		<u>-</u>	<u>-</u>
<b>CURRENT LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>NET ASSETS</b>		<u><u>-</u></u>	<u><u>-</u></u>
<b>SHAREHOLDERS EQUITY</b>			
Accumulated Surplus		<u>-</u>	<u>-</u>
<b>TOTAL SHAREHOLDERS EQUITY</b>		<u><u>-</u></u>	<u><u>-</u></u>

The accompanying notes form part of these financial accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
WA BRANCH**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30TH JUNE, 2021**

<b>Balance as of 30 June 2020</b>	-
Profit attributable to members 2020/21	-
<b>Balance as of 30 June 2021</b>	-

The accompanying notes form part of these financial accounts.



**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
WA BRANCH**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE, 2021**

	<b>2021</b>	2020
	<b>\$</b>	<b>\$</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from members	6,600	-
Payments to suppliers	<u>(6,600)</u>	<u>-</u>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	-	-
<b>NET INCREASE (DECREASE) IN CASH HELD</b>	-	-
<b>CASH AT BEGINNING OF THE FINANCIAL YEAR</b>	-	-
<b>CASH AT END OF THE FINANCIAL YEAR</b>	-	-
<b>a) Reconciliation of Cash</b>	<u>          </u>	<u>          </u>
Cash at Bank	<u>          </u> <u>-</u>	<u>          </u> <u>-</u>

The accompanying notes form part of these financial accounts.

# **AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION WA BRANCH**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 30<sup>th</sup> JUNE, 2021**

### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report covers Australian Road Transport Industrial Organisation – WA Branch as an individual entity.

#### **1.1 Basis of Preparation**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the Fair Work (Registered Organisations) Act 2009. For the purpose of preparing the general purpose financial statements the Organisation is a not for profit entity.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

#### **1.2 Significant Accounting Judgments and Estimates**

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### **1.3 New Australian Accounting Standards**

##### ***Adoption of New Australian Accounting Standard Requirements***

No accounting standard has been adopted earlier than the application date stated in the standard.

The accounting policies adopted are consistent with those of the previous year unless otherwise stated.

##### ***Future Australian Accounting Standards Requirements***

No new standards, amendments to standards or interpretations that were issued prior to the sign-off date and are applicable to the future reporting period are expected to have a future financial impact on the organisation.



# AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION WA BRANCH

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 30<sup>th</sup> JUNE, 2021

### **1.4 Income Tax Expense**

The organisation is registered as an “Industrial Organisation” and has an exemption from income tax under Section 23(f) of the Income Tax Assessment Act.

### **1.5 Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

### **1.6 Plant and equipment**

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

### **1.7 Depreciation**

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

### **1.8 Financial instruments**

#### **Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the organisation commits itself to either purchase or sell the asset.

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit or loss in which case transaction costs are expensed to profit or loss immediately.

### **1.9 Impairment of Assets**

At each reporting date, the organisation reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

# AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION WA BRANCH

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 30<sup>th</sup> JUNE, 2021

Where it is not possible to estimate the recoverable amount of an individual asset, the organisation estimates the recoverable amount of the cash-generating unit to which the asset belongs.

### **1.10 Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

### **1.11 Revenue and Other Income**

Australian Road Transport Industrial Organisation WA Branch enters into various arrangements where it receives consideration from another party. These arrangements include consideration in the form of membership subscriptions.

The timing of recognition of these amounts as either revenue or income depends on the rights and obligations in those arrangements.

#### **Membership subscriptions**

For membership subscription arrangements that meet the criteria to be contracts with customers, revenue is recognised when the promised goods or services transfer to the customer as a member of Australian Road Transport Industrial Organisation WA Branch.

Australian Road Transport Industrial Organisation WA Branch recognises revenue as the membership service is provided, which is typically based on the passage of time over the subscription period to reflect Australian Road Transport Industrial Organisation WA Branch promise to stand ready to provide assistance and support to the member as required.

The organisation declares that it has not received any of the following revenue streams during the 2020 and 2021 financial years;

- Capitation fees
- Compulsory levies or voluntary contributions
- Donations or grants
- Financial support from another reporting unit

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
WA BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT  
30th JUNE, 2021**

**1.12 Expenditure**

The organisation declares that it has not incurred any of the following expenses during the 2020 and 2021 financial years;

- Costs of employers making payroll deductions of members subscriptions
- Fees or subscriptions for affiliation with any political party, federation, congress, councilor group of organisations or any international body with an interest in industrial affairs
- Compulsory levies
- Grants or donations
- Employee expenses to office holders or employees as there were no employees during the reporting period
- Fees or allowances paid to persons for conference attendances
- Expenses incurred for holding meetings of members or any conferences/meetings for which the organisation was wholly or partially responsible
- Legal expenses or other litigation expenses arising from litigation or any other matter
- Penalties imposed under the R.O. Act with respect to the conduct of the reporting unit.

**1.13 Liabilities**

The organisation declares that it has not incurred any liabilities for the 2020 and 2021 financial years for the following;

- Amounts payable for costs of employers making payroll deductions of members' subscriptions
- Amounts payable for legal costs
- Provision for employee entitlements to office holders or employees as there were no employees during the reporting period

**1.14 Related Reporting Units**

The organisation is a State Branch that provides financial support via affiliation fees to its National body.

The organisation does not rely on the financial support of any other reporting organisation.

As of 30 June 2021 the organisation had no amounts receivable from or no amounts payable to another reporting organisation.



**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
WA BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
AS AT 30<sup>th</sup> JUNE, 2021**

**1.15 Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

**1.16 Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**1.17 Information Provided to Members or Commissioner**

In accordance with the requirements of the Fair Work (Registered Organisations) Amendment Act 2016, as amended, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of section 272 which reads as follows:-

- (1) A member of a reporting unit, or the Commissioner, 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).

**1.18 Grants and Donations**

Grants:	<b>2021</b>	<b>2020</b>
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Donations:		
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-

**1.19 Other Acquisitions of Assets and Liabilities**

During the financial year Australian Road Transport Industrial Organisation WA Branch did not acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of the organisation, a determination or revocation by the General Manager of the Fair Work Commission under subsections 245(1) or 249(1) of the RO Act.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
WA BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
AS AT 30<sup>th</sup> JUNE, 2021**

**1.20 Nil Activity Disclosure**

During the reporting period the reporting unit did not:

- (a) agree to receive financial support from another reporting unit to continue as a going concern
- (b) agree to provide financial support to another reporting unit to ensure they continue as a going concern
- (c) receive revenue from undertaking recovery of wages activity
- (d) pay legal costs relating to litigation
- (e) have a receivable with other reporting unit(s)
- (f) have a payable with other reporting unit(s)
- (g) have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- (h) transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- (i) receive cash flows from another reporting units and/or controlled entity
- (j) make a payment to a former related party of the reporting unit
- (k) incur any audit fees, nor has provision been made for any such amounts in relation to the relevant period, as there is no absolute certainty as to what the relevant amount will be as at the reporting date

**1.21 Recovery of Wages**

During the reporting period the Organisation did not undertake any recovery of wages activities.

**Financial Administration**

The financial affairs of the Organisation are managed by the Western Australian Transport Industry Association Inc. The Western Australian Transport Industry Association Inc. provide accounting services in the form of maintaining and preparing accounting information and reports for the Committee of Management and the preparation of the Annual Statements. No fee was charged for these services.

**The Registered Office of the Organisation is:**

Unit 2/ 7 Eureka St, High Wycombe, WA

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION - WA BRANCH

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial report of Australian Road Transport Industrial Organisation - WA Branch ("the Registered Organisation"), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies, and committee of management statement. The Financial report also includes the Report required under Subsection 255(2A) of the Fair Work (Registered Organisations) Act 2009.

In our opinion the accompanying financial report presents fairly, in all material aspects, the financial position of Australian Road Transport Industrial Organisation - WA Branch as at 30 June 2021, and its financial performance and its cash flows for the period ended on that date in accordance with:

- a. the Australian Accounting Standards, and
- b. any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act).

We have concluded that the Committee of Management's use of the going concern basis of accounting in the preparation of the financial statements for the period ended 30 June 2021 is appropriate,

#### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Registered Organisation in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

#### Information other than the Financial Report and Auditor's Report thereon

The Committee of Management are responsible for the other information. The other information obtained at the date of this auditor's report is in the Operating Report accompanying the financial report.



Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Responsibilities of Committee of Management and those charged with Governance for the Financial Report

The Committee of Management of the Registered Organisation is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the RO Act, and for such internal control as the Committee of Management determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee of Management is responsible for assessing the Registered Organisation's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Committee of Management either intend to liquidate the Registered Organisation or to cease operations, or has no realistic alternative but to do so.

## Auditor's Responsibilities for the Audit of the Financial Report

Our objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 Registered Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Registered Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Registered Organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Registered Organisation to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Registered Organisation audit. We remain solely responsible for our audit opinion.

We communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

I declare that I am an approved auditor registered under the RO Act, a member of the Chartered Accountants Australia and New Zealand CA ANZ and hold a current Public Practice Certificate.



**HALL CHADWICK AUDIT WA PTY LTD**



**MICHAEL HILLGROVE FCA**  
**Partner**

Dated this 17<sup>th</sup> day of December 2021  
Registration Number: AA2020/4



**Australian Road Transport Industrial Organisation**

**REPORT REQUIRED UNDER SUBSECTION 255(2A)**

*for the period ending 30 June 2021*

The Committee of Management presents the expenditure report<sup>1</sup> as required under subsection 255(2A) on the Reporting Unit for the year ended 30 June 2021.

Descriptive form

<b>Categories of expenditures</b>	<b>2021 \$</b>	<b>2020 \$</b>
Remuneration and other employment-related costs and expenses - employees	nil	nil
Advertising	nil	nil
Operating costs	6600	nil
Donations to political parties	nil	nil
Legal costs	nil	nil

Signature of designated officer:  .....

Name and title of designated officer: **Harvey Mack, Secretary/Treasurer**

9<sup>th</sup> December 2021

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<sup>1</sup> Subsection 255(2A) provides a discretion to the reporting unit about how to report the required information. It is a matter for the reporting unit to determine whether the required information is presented in diagrammatic form such as, for example, a pie chart or whether it is reported in a descriptive form. Regardless, the reporting unit is only required to report the information in one format.