



13 April 2023

Michelle Harwood
Branch Secretary/Treasurer
Australian Road Transport Industrial Organization - Tasmanian Branch

Sent via email: ed@tta.org.au
CC: benc@synecticgroup.com.au

Dear Michelle Harwood

**Australian Road Transport Industrial Organization - Tasmanian Branch
Financial Report for the year ended 30 June 2022 – (FR2022/114)**

I acknowledge receipt of the financial report for the year ended 30 June 2022 for the Australian Road Transport Industrial Organization - Tasmanian Branch (the reporting unit). The documents were lodged on 23 November 2022.

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

I make the following comments to assist you when you next prepare a financial report. The Fair Work Commission (the Commission) will confirm these concerns have been addressed prior to filing next year's report.

1. Non-compliance with previous requests

While we filed last year's financial report, we raised certain issues for the reporting unit to address in the preparation of future financial reports. I note that the same errors have appeared in the current report, namely AASB 15 *Revenue from Contracts with Customers* accounting policy disclosures and disaggregation.

On 28 November 2022, I provided correspondence by email to the reporting unit requesting an explanation as to why disclosure regarding AASB 15 *Revenue from Contracts with Customers* had not been included in the financial report, despite the prior year filing letter requesting disclosure be made. On the 5 April 2023, you provided an email response clarifying that the accounting firm who prepared your accounts, and your auditor, had incorrectly formed the opinion that the presentation met the requirements. You advised that in future the financial reports will be in strict compliance with AASB 15 *Revenue from Contracts with Customers*.

Separate disclosure of revenue from contracts with customers

Revenue recognised from contracts with customers must be **separately** disclosed from other sources of revenue (see paragraph 113(a)). It can be separately disclosed in either the statement of comprehensive

income or in the notes. It does not appear that revenue from contracts with customers has been separately identified in the reporting units financial report.

Please include a heading 'revenue from contracts with customers' either within the statement of comprehensive income or in the notes to ensure compliance with the disclosure requirements under AASB 15 in future financial reports.

Disaggregation of revenue from contracts with customers

The revenue from contracts should be disaggregated into categories depicting the nature, amount, timing and uncertainty of revenue and cash flows (see paragraph 114). It does not appear that this disaggregation of revenue from contracts is included in the reporting units financial report. Examples of categories that might be appropriate may include (AASB 15 paragraph B89):

- Types of goods and services;
- Markets or types of customers;
- Types of contracts;
- Contract duration; and
- Timing of transfer of goods

Please determine which categories are most appropriate for the reporting unit and ensure the financial report is amended accordingly in the future.

2. Reconciliation of cash flows from operating activities

Australian Accounting Standard AASB 107 *Statement of Cash Flows* paragraph 45 requires that:

An entity shall disclose the components of cash and cash equivalents and shall present a reconciliation of the amounts in its statement of cash flows with the equivalent items reported in the statement of financial position.

Please ensure the financial report includes a reconciliation of cash flows from operating activities in the future.

3. Disclosure relating to other reporting units

A comparison made between the disclosures of the reporting unit and the National Office identified a discrepancy. Capitation fees paid to the Australian Road Transport Industrial Organization National Office was disclosed as expenditure of \$11,000 however the National Office recorded revenue received of \$10,000 (difference of \$1,000).

The reporting unit must take such steps to ensure that in next year's report, balances for transactions with other reporting units within the organisation correspond with relevant balances disclosed in the financial reports of those other reporting units. The Commission will assess how this issue has been addressed prior to filing next year's report.

4. You must rotate your registered auditor

Correspondence was provided to the reporting unit on 17 June 2022, which alerted you that your registered auditor is approaching their statutory limit on how many consecutive financial years they are permitted to audit your financial report. The financial report lodged identifies that Benjamin Coull was the reporting unit's registered auditor for this financial year. Our records indicate that you have now used your current registered auditor for five consecutive financial years, which is the statutory limit under section 256A.

Please ensure that Benjamin Coull is not assigned to audit the financial report of the reporting unit for at least the following two financial years. Further information on the rotation of registered auditor requirement can be found via this [link](#).

Reporting Requirements

The Commission's website provides a number of factsheets in relation to the financial reporting process and associated timelines. The website also contains the section 253 reporting guidelines and a model set of financial statements.

The Commission recommends that reporting units use these model financial statements to assist in complying with the RO Act, the section 253 reporting guidelines and Australian Accounting Standards. Access to this information is available via [this link](#).

If you have any queries regarding this letter, please contact me on (03) 8650 0181 or by email at Madeleine.Hurrell@fwc.gov.au.

Yours sincerely

Madeleine Hurrell

Madeleine Hurrell

Financial Reporting Officer

Fair Work Commission - Registered Organisations Governance & Advice Branch



AUSTRALIAN ROAD TRANSPORT
INDUSTRIAL ORGANIZATION
Respect, Respond and Represent

Australian Road Transport Industrial Organization (Tasmanian Branch)

Financial Statements

For the Year Ended 30 June 2022

Financial Statements

For the Year Ended 30 June 2022

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Australian Road Transport Industrial Organization (Tasmanian Branch)

ABN: 67 940 065 287

Address: PO Box 2069, SPREYTON TAS 7310

Certificate by Prescribed Designated Officer

s.268 Fair Work (Registered Organisations) Act 2009

Certificate for the year ended 30 June 2022

I, Michelle Harwood, being the Secretary/Treasurer of the Australian Road Transport Industrial Organization (Tasmanian Branch) certify:

- that the documents lodged herewith are copies of the full report for the Australian Road Transport Industrial Organization (Tasmanian Branch) for the period ended referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the Reporting Unit on 14 November 2022; and
- that the full report was presented to a meeting of the committee of management of the Reporting Unit on 15 November 2022 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer: Michelle Harwood

Name of prescribed designated officer: Michelle Harwood

Title of prescribed designated officer: Secretary/Treasurer

Dated: 23 November 2022

Independent Auditor's Report

To the Members of Australian Road Transport Industrial Organization
(Tasmanian Branch)

Report on the Audit of the Financial Report

I have audited the financial report of Australian Road Transport Industrial Organization (Tasmanian Branch) (the Reporting Unit), which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2022, notes to the financial statements, including a summary of significant accounting policies, the Committee of Management Statement, the subsection 255(2A) report and the Officer Declaration Statement.

Opinion

In my opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of Australian Road Transport Industrial Organization (Tasmanian Branch) as at 30 June 2022, and its financial performance and its cash flows for the year 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).

I declare that management's use of the going concern basis in the preparation of the financial statements of the Reporting Unit is appropriate.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Reporting Unit 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The Committee of Management is 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.

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

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Committee of Management for the Financial Report

The Committee of Management of the Reporting Unit 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 of the financial report that gives a true and fair view and 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 Reporting Unit's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee of Management either intend to liquidate the Reporting Unit or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

My 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 my 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 Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 Reporting Unit'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 Reporting Unit's ability 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 Reporting Unit to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Reporting Unit audit. I remain solely responsible for my audit opinion.

I 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 I identify during our audit.

I declare that I am an auditor registered under the RO Act.


Synectic Audit & Assurance Pty Ltd


Benjamin Coull
Director

Launceston

Date: 14 November 2022

Registration number (as registered by the RO Commissioner under the RO Act) AA2018/5

Report required under subsection 255 (2A) for the year ended 30 June 2022

The committee of management presents the expenditure report as required under subsection 255(2A) on the reporting unit for the year ended 30 June 2022.

Categories of expenditures	2022 (\$)	2021 (\$)
Remuneration and other employment-related costs and expenses – employees	–	–
Advertising	–	–
Operating costs	\$11,120	\$11,120
Donations to political parties	–	–
Legal costs	–	–

Operating report for the year ended 30 June 2022

The Committee of Management presents its operating report on the Reporting Unit for the year ended 30 June 2022.

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year.

The principal activities of the Reporting Unit during the financial year were to provide industrial and organising services to the members consistent with the objects of the Reporting Unit and particularly the object of protecting and improving the interest of the members.

The Reporting Unit's principal activities resulted in maintaining the industry standards and protecting the members' businesses, particularly those involved with enterprise bargaining and industrial and workplace matters.

No significant change in the nature of these activities occurred during the year.

Significant changes in financial affairs

No significant changes in the Reporting Unit's financial state of affairs occurred during the financial year.

Right of members to resign

A member has the right to resign from the branch under s174 of the Fair Work (Registered Organisations) Act 2009, in accordance with rule 11 of the organisation's rules, which reads:

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 Organisation;*
 - (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 2 weeks after the notice is received by the Organization; or*
 - (ii) *on the day specified in the notice; whichever is later*

Operating report for the year ended 30 June 2022

Right of members to resign (continued)

- (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, maybe 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 subrule (1) is taken to have been received by the Organization when it was delivered.*
- (3) *A notice of resignation that has been received by the Organization is not invalid because it was not addressed and delivered in accordance with Rule 11(1).*
- (4) *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.*

Officers or members who are superannuation fund trustee(s) or director of a company that is a superannuation fund trustee where being a member or officer of a registered organisation is a criterion for them holding such position

The following officers of the organisation held reserved position in the following entities:

Michelle Harwood is a director of TWU Superannuation Nominees Pty Ltd, a trustee company that is the trustee of TWUSUPER.

Except as noted above, no officer held a position as a trustee or a director of a company that is a trustee of a superannuation entity during the reporting period.

Number of members

The number of persons who, at the end of the reporting period, were recorded on the Register of members of the organisation was 45.

Number of employees

The organisation has no employees.

Names of Committee of Management members and period positions held during the financial year


The names of committee members throughout the year and at the date of this report are:

J DeBruyn - President	
J Miller - Vice President	Resigned March 2022
P Molineux - Committee of Management Member	Resigned March 2022
D Higgins - Vice President	Appointed March 2022
S Ryan - Vice President	Appointed March 2022
J Auton - Committee of Management Member	Appointed March 2022
R Miller - Committee of Management Member	Appointed March 2022
M Harwood - Secretary/Treasurer*	

**Operating report
for the year ended 30 June 2022**

**Names of Committee of Management members and period positions held during the financial year
(continued)**

The above persons held office for the full year unless otherwise indicated.

Signature of designated officer:	
Name and title of designated officer:	Michelle Harwood, Secretary/Treasurer
Dated:	18/7/2022

Committee of Management Statement for the year ended 30 June 2022

On the 19/07/2022 the Committee of Management of the Australian Road Transport Industrial Organization (Tasmanian Branch) passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30 June 2022:

The Committee of Management of the Australian Road Transport Industrial Organization (Tasmanian Branch) declares 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; and
- (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 RO Act; and
 - (iv) where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
 - (v) where information has been sought in any request by a member of the reporting unit or the Commissioner duly made under section 272 of the RO Act, that information has been provided to the member or the Commissioner; and
 - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.

This declaration is made in accordance with a resolution of the Committee of Management.



Signature of designated officer:

Name and title of designated officer: Michelle Harwood, Secretary/Treasurer

Dated: 19/07/2022

Statement of Comprehensive Income for the year ended 30 June 2022

	2022	2021
Notes	\$	\$
Revenue		
Subscriptions	11,000	11,000
Total revenue	<u>11,000</u>	<u>11,000</u>
Expenses		
Bank charges	120	120
Subscriptions (Capitation to ARTIO National)	11,000	11,000
Total expenses	<u>11,120</u>	<u>11,120</u>
Income tax expense	-	-
Total comprehensive income for the year	<u>(120)</u>	<u>(120)</u>

Statement of Financial Position
 for the year ended 30 June 2022

	2022	2021
Note	\$	\$
ASSETS		
Current Assets		
Cash and cash equivalents	1,168	1,288
Total Current Assets	<u>1,168</u>	<u>1,288</u>
Non-Current Assets		
TOTAL ASSETS	<u>1,168</u>	<u>1,288</u>
LIABILITIES		
Current Liabilities		
Non-Current Liabilities		
NET ASSETS	<u>1,168</u>	<u>1,288</u>
EQUITY		
Accumulated funds	1,168	1,288
TOTAL EQUITY	<u>1,168</u>	<u>1,288</u>

Statement of Changes in Equity

As At 30 June 2022

	Retained Earnings	Total
	\$	\$
Balance as at 1 July 2021	1,288	1,288
Surplus/(deficit)	(120)	(120)
Closing balance as at 30 June 2022	1,168	1,168
Balance as at 1 July 2020	1,408	1,408
Surplus/(deficit)	(120)	(120)
Closing balance as at 30 June 2021	1,288	1,288

Statement of Cash Flows

For the Year Ended 30 June 2022

Note	2022 \$	2021 \$
OPERATING ACTIVITIES:		
Cash received		
Receipts from members	<u>11,000</u>	11,000
Cash used		
Bank charges	(120)	(120)
Payments to employees	-	-
Cash flows from other reporting units	-	-
Cash flows to other reporting units	<u>(11,000)</u>	<u>(11,000)</u>
Net cash from (used by) operating activities	<u>(120)</u>	<u>(120)</u>
INVESTING ACTIVITIES:		
FINANCING ACTIVITIES:		
Net increase (decrease) in cash held	(120)	(120)
Cash and cash equivalents at the beginning of the reporting period	<u>1,288</u>	<u>1,408</u>
Cash and cash equivalents at the end of the reporting period	<u><u>1,168</u></u>	<u><u>1,288</u></u>

Notes to the Financial Statements

For the Year Ended 30 June 2022

1 Summary of Significant Accounting Policies

(a) Basis of preparation of the financial statements

The financial statements are general purpose financial statements and have 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 Organisation) Act 2009 (RO Act). For the purpose of preparing the general purpose financial statements, the reporting unit is a not-for-profit entity.

The financial statements, except for cash flow information, have been prepared using the accrual basis of accounting. The financial statements have been prepared on a historical cost basis, 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.

(b) Income Tax

The Reporting Unit is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997.

(c) Revenue and other income

The reporting unit enters into various arrangements where it receives consideration from another party. These arrangements include consideration in the form of membership subscriptions, capitation fees, levies, grants and donations.

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

Revenue from contracts with customers

Where the reporting unit has a contract with a customer, the reporting unit recognises revenue when or as it transfers control of goods or services to the customer. The reporting unit accounts for an arrangement as a contract with a customer if the following criteria are met:

the arrangement is enforceable; and

the arrangement contains promises (that are also known as performance obligations) to transfer goods or services to the customer (or to other parties on behalf of the customer) that are sufficiently specific so that it can be determined when the performance obligation has been satisfied.

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 the reporting unit.

1 Summary of Significant Accounting Policies (continued)

(d) Financial instruments

Financial assets and financial liabilities are recognised when the Reporting Unit becomes a party to the contractual provisions of the instrument.

Classification and subsequent measurement

Financial instruments are subsequently measured at cost. The Reporting unit has no assets or liabilities which are carried at fair value.

Financial Risk Management

The only financial instrument held by the Reporting Unit is cash in its operating bank account. It is not exposed to any significant risk from financial instruments in the form of either market risk, credit risk or liquidity risk. Accordingly, no quantitative disclosures in relation to these are required in the financial report.

(e) Cash and cash equivalents

Cash is recognised at its nominal amount. Cash and cash equivalents include cash on hand and deposits held at call with banks.

For the purposes of the statement of cash flows, because all transactions of the entity have been in cash, the cash flow from operations is identical to the net profit, and so reconciliation is not necessary.

(f) Significant accounting judgments and estimates

No significant estimates and judgements were required during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances. All transactions and balances are in cash, in relation to which there is no uncertainty.

(g) Adoption of new and revised accounting standards

The accounting policies adopted are consistent with those of the previous financial year. No standards and amendments have been adopted for the first time this financial year.

2 Events Occurring After the Reporting Date

There has not been any matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of the Reporting Unit, the results of those operations or the state of affairs of the Reporting Unit in subsequent financial periods.

3 Section 272 Fair Work (Registered Organisations) Act 2009

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members or Commissioner:

- (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).

4 Nil Activities under Reporting Guidelines

During the reporting period, no transactions in relation to any of the following items required to be reported occurred:

- going concern financial support received from another reporting unit
- going concern financial support provided to another reporting unit
- acquired an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission
- capitation fees received
- compulsory levies raised
- donations or grants received
- financial support received from another reporting unit
- fees incurred as consideration for employers making payroll deductions of membership subscriptions
- affiliation fees paid to other entity
- compulsory levies imposed
- grants or donations paid
- fees or allowances paid to persons to attend a conference or other meeting as a representative of the reporting unit
- incur expenses due to holding a meeting as required under the rules of the organisation
- legal costs or other litigation expenses incurred
- penalties imposed under the RO Act
- receivable or payable with another reporting unit
- payables to employers as consideration for the employers making payroll deductions of membership subscriptions
- payables in respect of legal costs and other expenses related to litigation or other legal matters

5 Administration of financial affairs by a third party

Bookkeeping and other aspects of financial administration are undertaken by the Tasmanian Transport Association Ltd. The volume and value of work involved is insignificant, and accordingly has not been quantified for the purposes of this report.


Australian Road Transport Industrial Organization (Tasmanian Branch)

Officer Declaration Statement

I, Michelle Harwood, being the Secretary/Treasurer of the Australian Road Transport Industrial Organization (Tasmanian Branch), declare that the following activities did not occur during the reporting period ending 30 June 2022.

The reporting unit did not:

- receive revenue from undertaking recovery of wages activity
- have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- make a payment to a former related party of the reporting unit

Signed by the officer: 

Dated: 19/07/2022