



31 January 2024

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

Sent via email: ed@tta.org.au

CC: cprece@preecemartin.com.au

Dear Michelle Harwood

**Australian Road Transport Industrial Organization - Tasmanian Branch
Financial Report for the year ended 30 June 2023 – FR2023/110**

I acknowledge receipt of the financial report for the year ended 30 June 2023 for the Australian Road Transport Industrial Organization - Tasmanian Branch (the reporting unit). The documents were lodged with the Fair Work Commission (the Commission) on 21 December 2023.

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 Commission will confirm these matters have been addressed prior to filing next year's report.

1. Auditor's statement

Auditor's qualifications

Item 29(b) of the reporting guidelines states that the auditor's statement must specify the registered auditor's name and registration number. The auditor's statement provided states the name of the registered auditor but not the Fair Work Commission registration number (AA2017/246).

2. General Purpose Financial Report (GPFR)

Reporting guideline activities – not disclosed

Item 21 of the reporting guidelines states that if any activity described within items 10-20 of the reporting guidelines has not occurred in the reporting period, a statement to this effect must be included the GPFR or in an officer's declaration statement.

The notes/officer's declaration statement contained nil activity information for all prescribed reporting guideline categories except the following:

- Item 15(b) – have a payable with another reporting unit

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 call 1300 341 665 or email regorgs@fwc.gov.au.

Yours sincerely

Fair Work Commission



**AUSTRALIAN ROAD TRANSPORT
INDUSTRIAL ORGANIZATION**
Respect, Respond and Represent

Australian Road Transport Industrial
Organization (Tasmanian Branch)

ABN: 67 940 065 287

Financial Statements 2022–23

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANIZATION – TASMANIAN BRANCH

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Australian Road Transport Industrial Organization - Tasmanian Branch

ABN: 67 940 065 287

Address: PO Box 2069, SPREYTON TAS 7310

Phone: 0427 366 742

Certificate by Prescribed Designated Officer

s.268 Fair Work (Registered Organisations) Act 2009

Certificate for the year ended 30 June 2023 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 29.11.2023; and
- that the full report was presented to a meeting of the committee of management of the Reporting Unit on 21.12.2023 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: 21.12.2023

Auditor Report



PRINCIPAL
Craig J. Preece
C.A. F.T.I.A. RCA & SMSF Auditor
ABN 42 465 442 662

INDEPENDENT AUDIT 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 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2023, 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 2023, 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

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.



Craig J Preece
RCA No. 271

Dated at Launceston this 29th day of November 2023

Report required under subsection 255(2A)

for the year ended 30 June 2023

The Committee of Management presents the expenditure report as required under subsection 255(2A) on the reporting unit for the year ended 30 June 2023.

Descriptive form

Categories of expenditures	2023 (\$)	2022 (\$)
Remuneration and other employment-related costs and expenses – employees	–	–
Advertising	–	–
Operating costs	\$11,120	\$11,120
Donations to political parties	–	–
Legal costs	–	–

Signature of designated officer: 

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

Dated: 21 November 2023

Operating report

for the year ended 30 June 2023

The Committee of Management presents its operating report on the reporting unit for the year ended 30 June 2023.

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 Australian Road Transport Industrial Organization (Tasmanian Branch) 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 Australian Road Transport Industrial Organization (Tasmanian Branch)'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

(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.

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(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) (include position details) 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 41.

Number of employees

The organisation has no employees.

Names of committee of management members and period positions held during the financial year

- J DeBruyn - President
- D Higgins - Vice President
- S Ryan - Vice President
- J Auton - Committee of Management Member
- R Miller - Committee of Management Member
- M Harwood - Secretary/Treasurer

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: 21 November 2023

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Committee of management statement

for the year ended 30 June 2023

On 21/11/2023 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 2023

The Committee of Management 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 General Manager duly made under section 272 of the RO Act, that information has been provided to the member or the General Manager; 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: 21 November 2023

Statement of comprehensive income

for the year ended 30 June 2023

	Notes	2023	2022
		\$	\$
Revenue from contracts with customers			
Membership subscriptions		11,000	11,000
Total revenue from contracts with customers		11,000	11,000
Total income		11,000	11,000
Expenses			
Capitation fees and other expense to another reporting unit		11,000	11,000
Other expenses – Bank Charges		120	120
Total expenses		11,120	11,120
Surplus (deficit) for the year		(120)	(120)
Total comprehensive income for the year		(120)	(120)

Statement of financial position

as at 30 June 2023

	2023	2022
	\$	\$
ASSETS		
Current assets		
Cash and cash equivalents	1,048	1,168
Total current assets	<u>1,048</u>	<u>1,168</u>
Total assets	<u>1,048</u>	<u>1,168</u>
LIABILITIES		
Current liabilities		
Total current liabilities	<u>-</u>	<u>-</u>
Non-current liabilities		
Total non-current liabilities	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
Net assets	<u>1,048</u>	<u>1,168</u>
EQUITY		
General fund/retained earnings	1,048	1,168
Total equity	<u>1,048</u>	<u>1,168</u>

The above statement should be read in conjunction with the notes.

Statement of changes in equity

for the year ended 30 June 2023

	General funds / retained earnings	Other funds	Reserves	Total equity
	\$	\$	\$	\$
Balance as at 1 July 2022	1,288	-	-	1,288
Surplus / (deficit)	(120)	-	-	-
Closing balance as at 30 June 2023	1,168	-	-	1,168
Surplus / (deficit)	(120)	-	-	(120)
Closing balance as at 30 June 2023	1,048	-	-	1,048

The above statement should be read in conjunction with the notes.

Statement of cash flows

for the year ended 30 June 2023

	2023	2022
	\$	\$
OPERATING ACTIVITIES		
Cash received		
Receipts from customers	11,000	11,000
Donations and Grants	-	-
Receipts from other reporting unit/controlled entity(s)*	-	-
Interest	-	-
Other	-	-
<hr/>		
Cash used		
Employees	-	-
Suppliers	-	-
Short term lease payments	-	-
Lease payments for leases of low-value assets	-	-
Variable lease payments not included in the measurement of the lease liabilities	-	-
Interest payments and other finance costs – bank charges	(120)	(120)
Payment to other reporting units/controlled entity(s)	(11,000)	(11,000)
<hr/>		
Net cash from (used by) operating activities	(120)	(120)
<hr/>		
INVESTING ACTIVITIES		
Cash received		
Proceeds from sale of plant and equipment	-	-
Proceeds from sale of land and buildings	-	-
Other	-	-
<hr/>		
Cash used		
Purchase of plant and equipment	-	-
Purchase of land and buildings	-	-
Other	-	-
<hr/>		
Net cash from (used by) investing activities	-	-
<hr/>		
FINANCING ACTIVITIES		
Cash received		
Contributed funds	-	-
Other	-	-
<hr/>		
Cash used		
Repayment of lease liabilities	-	-
Other	-	-
<hr/>		
Net cash from (used by) financing activities	-	-
<hr/>		
Net increase (decrease) in cash held	(120)	(120)
Cash & cash equivalents at the beginning of the reporting period	1,168	1,288
Cash & cash equivalents at the end of the reporting period	1,048	1,168

The above statement should be read in conjunction with the notes.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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 Australian Road Transport Industrial Organization (Tasmanian Branch) 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 classes of property, plant and equipment and investment properties, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. The financial statements are presented in Australian dollars.

(b) Comparative amounts

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

(c) Significant accounting judgements 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.

(d) New Australian Accounting Standards

Adoption of New Australian Accounting Standards and amendments

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 financial 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.

(e) Income Tax Expense

The organisation is registered as an "Industrial Organisation" and has an exemption from income tax under Division 50 of the Income Tax Assessment Act 1997.

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(f) Revenue and other income

The Australian Road Transport Industrial Organization (Tasmanian Branch) 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.

All revenue is stated inclusive of the amount of goods and service tax (GST) where applicable.

Revenue from contracts with customers

Under AASB 15 *Revenue from Contracts with Customers* where the Australian Road Transport Industrial Organization (Tasmanian Branch) has a contract with a customer, the Australian Road Transport Industrial Organization (Tasmanian Branch) recognises revenue when or as it transfers control of goods or services to the customer. The Australian Road Transport Industrial Organization (Tasmanian Branch) 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.

Disaggregation of revenue with contracts with customers

A disaggregation of the organisations revenue by type of arrangements is provided on the statement Comprehensive Income. The total revenue from contracts with customers is received from customer type - members.

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 Australian Road Transport Industrial Organization (Tasmanian Branch).

If there is only one distinct membership service promised in the arrangement, the Australian Road Transport Industrial Organization (Tasmanian Branch) recognises revenue as the membership service is provided, which is typically based on the passage of time over the subscription period to reflect the Australian Road Transport Industrial Organization (Tasmanian Branch) promise to stand ready to provide assistance and support to the member as required.

If there is more than one distinct good or service promised in the membership subscription, the Australian Road Transport Industrial Organization (Tasmanian Branch) allocates the transaction price to each performance obligation based on the relative standalone selling price of each promised good or service. In performing this allocation, standalone selling prices are estimated if there is no observable evidence of the price that the Australian Road Transport Industrial Organization (Tasmanian Branch) charges for that good or service in a standalone sale. When a performance obligation is satisfied, which is either when the customer obtains control of the good (for example, books or clothing) or as the service transfers to the customer (for example, member

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services or training course), the Australian Road Transport Industrial Organization (Tasmanian Branch) recognises revenue at the amount of the transaction price that was allocated to that performance obligation.

For member subscriptions paid annually in advance, the Australian Road Transport Industrial Organization (Tasmanian Branch) has elected to apply the practical expedient to not adjust the transaction price for the effects of a significant financing component because the period from when the customer pays and the good or services will transfer to the customer will be one year or less.

When a member subsequently purchases additional goods or services from the Australian Road Transport Industrial Organization (Tasmanian Branch) at their standalone selling price, the Australian Road Transport Industrial Organization (Tasmanian Branch) accounts for those sales as a separate contract with a customer.

Income of the Australian Road Transport Industrial Organization (Tasmanian Branch) as a Not-for-Profit Entity

Consideration is received by the Australian Road Transport Industrial Organization (Tasmanian Branch) to enable the entity to further its objectives. The Australian Road Transport Industrial Organization (Tasmanian Branch) recognises each of these amounts of consideration as income when the consideration is received (which is when the Australian Road Transport Industrial Organization (Tasmanian Branch) obtains control of the cash) because, based on the rights and obligations in each arrangement:

- the arrangements do not meet the criteria to be contracts with customers because either the arrangement is unenforceable or lacks sufficiently specific promises to transfer goods or services to the customer; and
- the Australian Road Transport Industrial Organization (Tasmanian Branch)'s recognition of the cash contribution does not give rise to any related liabilities.

(g) Financial instruments

Financial assets and financial liabilities are recognised when the Australian Road Transport Industrial Organization (Tasmanian Branch) 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.

(h) 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.

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2. Events after the reporting period

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 Australian Road Transport Industrial Organization (Tasmanian Branch) the results of those operations, or the state of affairs of the Australian Road Transport Industrial Organization (Tasmanian Branch) in subsequent financial periods.

3. 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.

4. 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 the General Manager:

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).

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 2023.

The Australian Road Transport Industrial Organization (Tasmanian Branch) did not:

- agree to receive financial support from another reporting unit to continue as a going concern (refers to agreement regarding financial support not dollar amount)
- agree to provide financial support to another reporting unit to ensure they continue as a going concern (refers to agreement regarding financial support not dollar amount)
- 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 an organisation, a determination or revocation by the General Manager, Fair Work Commission
- receive capitation fees or any other revenue amount from another reporting unit
- receive revenue via compulsory levies
- receive donations or grants
- receive revenue from undertaking recovery of wages activity
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay affiliation fees to other entity
- pay compulsory levies
- pay a grant that was \$1,000 or less
- pay a grant that exceeded \$1,000
- pay a donation that was \$1,000 or less
- pay a donation that exceeded \$1,000
- pay wages and salaries to holders of office
- pay superannuation to holders of office
- pay leave and other entitlements to holders of office
- pay separation and redundancy to holders of office
- pay other employee expenses to holders of office
- pay wages and salaries to employees (other than holders of office)
- pay superannuation to employees (other than holders of office)
- pay leave and other entitlements to employees (other than holders of office)
- pay separation and redundancy to employees (other than holders of office)
- pay other employee expenses to employees (other than holders of office)
- pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit
- incur expenses due to holding a meeting as required under the rules of the organisation
- pay legal costs relating to litigation
- pay legal costs relating to other legal matters
- pay a penalty imposed under the RO Act or the *Fair Work Act 2009*

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- have a receivable with other reporting unit(s)
- have a payable to an employer for that employer making payroll deductions of membership subscriptions
- have a payable in respect of legal costs relating to litigation
- have a payable in respect of legal costs relating to other legal matters
- have a annual leave provision in respect of holders of office
- have a long service leave provision in respect of holders of office
- have a separation and redundancy provision in respect of holders of office
- have other employee provisions in respect of holders of office
- have a annual leave provision in respect of employees (other than holders of office)
- have a long service leave provision in respect of employees (other than holders of office)
- have a separation and redundancy provision in respect of employees (other than holders of office)
- have other employee provisions in respect of employees (other than holders of office)
- 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
- provide cash flows to another reporting unit and/or controlled entity
- receive cash flows from another reporting unit and/or controlled entity
- make a payment to a former related party of the reporting unit

Signed by the officer:



Dated: 21 November 2023