



Fair Work
Commission

13 April 2026

Peter Anderson
Secretary
Australian Road Transport Industrial Organization - Victoria Branch

Sent via email: reception@vta.com.au

CC: Corrine.siddles@williambuck.com

Dear Peter Anderson

**Australian Road Transport Industrial Organization - Victoria Branch
Financial Report for the year ended 30 June 2025 – FR2025/71**

I acknowledge receipt of the amended financial report for the year ended 30 June 2025 for the Australian Road Transport Industrial Organization - Victoria Branch (the reporting unit). The documents were lodged with the Fair Work Commission (the Commission) on 10 April 2026.

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

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under sections 253, 265, 266 and 268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under section 268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that next year's financial report may be subject to an advanced compliance review.

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.

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Yours sincerely

Fair Work Commission

Australian Road Transport Industrial Organisation Victoria Branch

Section 268 *Fair Work (Registered Organisations) Act 2009*

Certificate for the year ended 30 June 2025

I Peter Anderson being the Secretary/Treasurer of the Australian Road Transport Industrial Organisation Victoria Branch certify:

- that the documents lodged herewith are copies of the full report for the Australian Road Transport Industrial Organisation Victoria Branch for the period ended 30 June 2025 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 7 April 2026; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 9 April 2026 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer: ... 

Name of prescribed designated officer: Peter Anderson.

Title of prescribed designated officer: Secretary Treasurer

Dated: 9/4/2026



This certificate is only required to be lodged with the Commission

The designated officer's certificate must be completed, signed and dated by a prescribed designated officer **after** all the events within the financial reporting process have been completed. This will occur **after** the presentation of the full report to the relevant s.266 meeting (2nd meeting).

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

VICTORIA BRANCH

**FINANCIAL
STATEMENTS FOR
THE YEAR ENDED
JUNE 30, 2025**

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR
THE YEAR ENDED 30TH JUNE, 2025**

	NOTE	2025	2024
		\$	\$
REVENUE FROM CONTRACTS WITH CUSTOMERS			
Other sales of goods or services to members		-	-
Total revenue from contracts with customers		-	-
		<hr/>	<hr/>
		-	-
INCOME FROM FURTHERING OBJECTIVES			
Grants Received – Vic Transport Association		20,000	20,000
Other Income		1,950	1,900
Total income for furthering objectives		<u>21,950</u>	<u>21,900</u>
TOTAL INCOME		<u><u>21,950</u></u>	<u><u>21,900</u></u>
EXPENDITURE			
Contributions – ARTIO National		20,000	20,000
Other Expenses			
Audit fees (Audit of financial statements)		1,950	1,900
TOTAL EXPENSES		<u>21,950</u>	<u>21,900</u>
(DEFICIT)/SURPLUS FOR THE YEAR		NIL	NIL
OTHER COMPREHENSIVE INCOME		NIL	NIL
TOTAL COMPREHENSIVE INCOME FOR YEAR		<u><u>NIL</u></u>	<u><u>NIL</u></u>

Note – ARTIO – Australian Road Transport Industrial Organisation

The accompanying notes form part of these financial accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE, 2025**

	NOTE	2025 \$	2024 \$
CURRENT ASSETS			
Receivables		2,014	1,964
TOTAL CURRENT ASSETS		<u>2,014</u>	<u>1,964</u>
TOTAL ASSETS		<u>2,014</u>	<u>1,964</u>
 CURRENT LIABILITIES			
Creditors and Borrowings – Audit fees		1,950	1,900
TOTAL CURRENT LIABILITIES		<u>1,950</u>	<u>1,900</u>
TOTAL LIABILITIES		<u>1,950</u>	<u>1,900</u>
 NET ASSETS		<u>64</u>	<u>64</u>
 SHAREHOLDERS EQUITY			
Accumulated Surplus		64	64
TOTAL SHAREHOLDERS EQUITY		<u>64</u>	<u>64</u>

The accompanying notes form part of these financial accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE, 2025**

Balance as of 30 June 2020	<u>64</u>
Profit attributable to members 2020/21	<u>-</u>
Balance as of 30 June 2022	<u>64</u>
Profit attributable to members 2022/23	<u>-</u>
Balance as of 30 June 2023	<u>64</u>
Profit attributable to members 2023/24	<u>-</u>
Balance as of 30 June 2024	<u>64</u>
Profit attributable to members 2024/25	<u>-</u>
Balance as of 30 June 2025	<u>64</u>

The accompanying notes form part of these financial accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE, 2025

	2025	2024
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	21,950	21,900
Payments to suppliers – ARTIO National Organisation	<u>(21,950)</u>	<u>(21,900)</u>
NET CASH FLOW FROM OPERATING ACTIVITIES	-	-
NET INCREASE (DECREASE) IN CASH HELD	-	-
CASH AT BEGINNING OF THE FINANCIAL YEAR	-	-
CASH AT END OF THE FINANCIAL YEAR	-	-
a) Reconciliation of Cash	<u> </u>	<u> </u>
Cash at Bank	<u> -</u>	<u> -</u>

Note – ARTIO – Australian Road Transport Industrial Organisation

The accompanying notes form part of these financial accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIA
BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2024**

SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

This financial report covers Australian Road Transport Industrial Organisation – Victoria 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 Going concern

The Branch is reliant on the agreed financial support of the Victorian Transport Association Trucking Association to continue on a going concern basis. This agreed financial support is to continue.

The Branch is not reliant on the agreed financial support of another reporting unit to continue on a going concern basis.

1.3 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.

1.4 Comparative Figures

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

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIA BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1.5 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.

1.6 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.

1.7 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.

1.8 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.

1.9 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.

1.10 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.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIA BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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.

1.11 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.

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.

1.12 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.

1.13 Revenue and Other Income **Revenue**

Australian Road Transport Industrial Organisation (ARTIO) - Victoria Branch enters into various arrangements where it receives consideration from another party. These arrangements include consideration in the form of grants from related party (the Victorian Transport Association).

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 Australian Road Transport Industrial Organisation Victoria Branch has a contract with a customer. The Australian Road Transport Industrial Organisation Victoria Branch recognises revenue when or as it transfers control of goods or services to the customer. Australian Road Transport Industrial Organisation Victoria 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.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIA BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Disaggregation of revenue from contracts with customers

A disaggregation of organisation's revenue by type of arrangement is provided on the face of the Statement of Comprehensive Income including revenue by type of customer. There is no further necessity for further disaggregation.

Interest income

Interest revenue is recognised on an accrual basis using the effective interest method.

1.14 Expenditure

The organisation declares that it has not incurred any of the following expenses during the 2024 and 2025 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.

1.15 Liabilities

The organisation declares that it has not incurred any liabilities for the 2024 and 2025 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

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIA
BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2025**

1.16 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 2025 the organisation had no amounts receivable from or no amounts payable to another reporting organisation.

1.17 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.

1.18 Information Provided to Members or General Manager

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 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).

1.19 Grants and Donations

Grants:	2025	2024
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	-	-

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIA BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 30th JUNE, 2025

1.20 Other Acquisitions of Assets and Liabilities

During the financial year Australian Road Transport Industrial Organisation Victoria 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.

1.21 Nil Activity Disclosure

During the reporting period the reporting unit did not:

- (a) agree to provide financial support to another reporting unit to ensure they continue as a going concern
- (b) 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
- (c) receive periodic or membership subscriptions
- (d) receive capitation fees or any other revenue amount from another reporting unit
- (e) receive revenue via compulsory levies
- (f) receive revenue from undertaking recovery of wages activity
- (g) pay capitation fees or any other expense to another reporting unit
- (h) pay affiliation fees to other entity
- (i) pay a grant that was \$1,000 or less
- (j) pay a donation that was \$1,000 or less
- (k) pay a donation that exceeded \$1,000
- (l) pay wages and salaries to holders of office
- (m) pay superannuation to holders of office
- (n) pay leave and other entitlements to holders of office
- (o) pay separation and redundancy to holders of office
- (p) pay wages and salaries to employees (other than holders of office)
- (q) pay superannuation to employees (other than holders of office)
- (r) pay leave and other entitlements to employees (other than holders of office)
- (s) pay separation and redundancy to employees (other than holders of office)
- (t) pay other employee expenses to employees (other than holders of office)
- (u) have a receivable with other reporting unit(s)
- (v) have a payable with other reporting unit(s)
- (w) have a payable to an employer for that employer making payroll deductions of membership subscriptions
- (x) have a payable in respect of legal costs relating to litigation
- (y) have a payable in respect of legal costs relating to other legal matters
- (z) have an annual leave provision in respect of holders of office
- (aa) have a receivable with other reporting unit(s)
- (bb) have a payable with other reporting unit(s)

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIA BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 30th JUNE, 2025

- (cc) have a payable to an employer for that employer making payroll deductions of membership subscriptions
- (dd) have a payable in respect of legal costs relating to litigation
- (ee) have a payable in respect of legal costs relating to other legal matters
- (ff) have an annual leave provision in respect of holders of office

- (gg) have a long service leave provision in respect of holders of office
- (hh) have a separation and redundancy provision in respect of holders of office
- (ii) have other employee provisions in respect of holders of office
- (jj) have an annual leave provision in respect of employees (other than holders of office)
- (kk) have a long service leave provision in respect of employees (other than holders of office)
- (ll) have a separation and redundancy provision in respect of employees (other than holders of office)
- (mm) have other employee provisions in respect of employees (other than holders of office)
- (nn) have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- (oo) transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- (pp) have a balance within the general fund
- (qq) make a payment to a former related party of the reporting unit

1.21 Recovery of Wages

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

1.22 Financial Administration

The financial affairs of the Organisation are managed by the Victorian Transport Association Inc. The Victorian Transport 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.

1.23 The Registered Office of the Organisation is:-

Level 1
AAT House
46 Koorringa Way
Port Melbourne 3207, Victoria

Australian Road Transport Industrial Organisation, Vic Branch

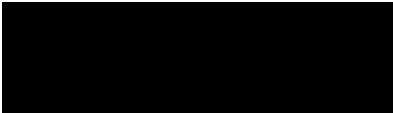
REPORT REQUIRED UNDER SUBSECTION 255(2A)

for the year ended 30 June 2025

The Committee of Management presents the expenditure report¹ as required under subsection 255(2A) on the Reporting Unit for the year ended 30 June 2025.

Descriptive form

Categories of expenditures	2025 \$	2024 \$
Remuneration and other employment-related costs and expenses - employees	nil	nil
Advertising	nil	nil
Operating costs	21,950	21,900
Donations to political parties	nil	nil
Legal costs	nil	nil

Signature of designated officer: 

Name and title of designated officer: **Peter Anderson, Secretary/Treasurer**

26 March 2026

¹ 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.

Committee of Management Statement

On 26 March 2026 the Committee of Management of the Australian Road Transport Industrial Organization Victoria Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch as a reporting unit for the financial year ended 30 June 2025:

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 Branch 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 General Manager 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 Branch was not engaged in recovery of wages activity which has resulted in the derivation of revenue in respect of such activity.

For Committee of Management: **Peter Anderson**

Secretary/Treasurer, ARTIO, Vic Branch

Signature: 

Date: 26 March 2026

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION, VIC
BRANCH
OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2025**

Principal Activities

The principal activities of the Branch 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 Branch'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 Branch's principal activities during the financial year.

Significant Changes in Branch's Financial Affairs

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

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

The following officer of the Branch held a reserved position in the following entity:

Peter Anderson in TWUSUPER

Number of Members

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 210.

Rights of Members to Resign

Any member has the right to resign from Branch 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 Branch has no employees. Administrative services are provided by the Victorian Transport Association. Equivalent of 0.05 of a full-time equivalent employee.

Members of Committee of Management

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

Cameron Dunn, President

Brendan Hopley, Vice President

Michael Lean, Vice President

Peter Anderson, Secretary/Treasurer

Darren Jones, Committee Member

Andrew Eastick, Committee Member

During the 2024/25 financial year elections were held, in accordance with the Rules.



Peter Anderson

Secretary/Treasurer

Date: 26 March 2026

Independent auditor's report to the members of Australian Road Transport Industrial Organisation – Vic Branch

Report on the audit of the financial report



Our opinion on the financial report

In our opinion, the accompanying financial report of Australian Road Transport Industrial Organisation – Vic Branch (the Registered Organisation), is in accordance with the *Australian Accounting Standards*, including:

- giving a true and fair view of the Registered Organisation's financial position as at 30 June 2025 and of its financial performance and cashflows for the year then ended; and
- complying with Australian Accounting Standards and 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).

What was audited?

We have audited the financial report of the Registered Organisation, which comprises:

- the statement of financial position as at 30 June 2025,
- the statement of profit or loss and other comprehensive income for the year then ended,
- the statement of changes in equity for the year then ended,
- the statement of cash flows for the year then ended,
- notes to the financial statements, including material accounting policy information
- the subsection 255(2A) report, and
- the committee of management statement.

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 auditor independence requirements applicable to audits conducted under the *Fair Work (Registered Organisations) Act 2009* and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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.

Other information

The committee of management are responsible for the other information. The other information comprises the Operating Report accompanying the financial report.

Our opinion on the financial report does not cover the other information and accordingly we do not and will 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 identified above 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 on the other information that we obtained prior to the date of this auditor's report, 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 the directors 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 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 Registered Organisation'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 Registered Organisation or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

Our objectives are 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

William Buck Audit (Vic) Pty Ltd
ABN 59 116 151 136



C. L. Sweeney

Director

Fair work registration number: AA2021 / 24

Melbourne, 2 April 2026



12 January 2026

Peter Anderson
Secretary
Australian Road Transport Industrial Organization - Victoria Branch

Sent via email: reception@vta.com.au

CC: Corrine.siddles@williambuck.com

Dear Peter Anderson

**Australian Road Transport Industrial Organization - Victoria Branch
Financial Report for the year ended 30 June 2025 – FR2025/71**

I acknowledge receipt of the financial report for the year ended 30 June 2025 for the Australian Road Transport Industrial Organization - Victoria Branch (the reporting unit). The documents were lodged with the Fair Work Commission (the Commission) on 23 December 2025.

The financial report has not been filed. I have examined the report and identified a number of matters, the details of which are set out below, that you are required to address before the report can be filed.

The committee of management statement, general purpose financial report (GPFR) and auditor's statement will require amendments. The amended report will need to be approved by the committee of management, provided to members and lodged with the Fair Work Commission with a new designated officer's certificate.

The matters identified should be read in conjunction with the *Fair Work (Registered Organisations) Act 2009* (the RO Act), *Fair Work (Registered Organisations) Regulations 2009* (the RO Regs), the 6th edition of the reporting guidelines (RG) made under section 255 of the RO Act and Australian Accounting Standards.

To assist with the preparation of financial reports, organisations should consult the template model financial statements which is available from the Fair Work Commission website.

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 the subsection 255(2A) not included within the scope of the audit and incorrect legislative references.

The Fair Work Commission aims to assist reporting units comply with their obligations under the RO Act and reporting guidelines by providing advice about the errors identified in financial reports.

The Fair Work Commission is unable to file this report until the abovementioned errors have been addressed. Failure to address these issues may lead to the General Manager of the Fair Work Commission exercising his powers under section 330 of the RO Act.

2. Audit report

Audit scope to include subsection 255(2A) report

A general purpose financial report prepared under section 253 of the RO Act also includes the expenditure report required to be prepared under subsection 255(2A) as prescribed by reporting guideline 21. Please note that the subsection 255(2A) report must be identified by title in the auditor's statement in accordance with paragraph 24(c) of Australian Auditing Standard ASA 700 *Forming an Opinion and Reporting on a Financial Report*.

A subsection 255(2A) report was included in the copy of the documents lodged with the Commission but the auditor did not refer to the statement in the auditor's statement.

3. Incorrect legislative references

Reference to Commissioner

The Commission has been the regulator for registered organisations since 6 March 2023. All references to the Registered Organisations Commission and Commissioner of the Registered Organisations Commission must be changed to the Fair Work Commission and General Manager of the Fair Work Commission.

I note that item e (v) of the Committee of Management Statement and Note 1.18 to the General Purpose Financial Report both refer to Commissioner instead of General Manager.

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 Organisation Victoria Branch

Section 268 *Fair Work (Registered Organisations) Act 2009*

Certificate for the year ended 30 June 2025

I Peter Anderson being the Secretary/Treasurer of the Australian Road Transport Industrial Organisation Victoria Branch certify:

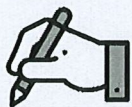
- that the documents lodged herewith are copies of the full report for the Australian Road Transport Industrial Organisation Victoria Branch for the period ended 30 June 2025 referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the reporting unit on *19 December 2025*; and
- that the full report was presented to *a meeting of the committee of management* of the reporting unit on *22 December 2025* in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer: 

Name of prescribed designated officer: Peter Anderson.

Title of prescribed designated officer: Secretary Treasurer

Dated: *23/12/2025*



This certificate is only required to be lodged with the Commission

The designated officer's certificate must be completed, signed and dated by a prescribed designated officer **after** all the events within the financial reporting process have been completed. This will occur **after** the presentation of the full report to the relevant s.266 meeting (2nd meeting).

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**FINANCIAL
STATEMENTS FOR
THE YEAR ENDED
JUNE 30, 2025**

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR
THE YEAR ENDED 30TH JUNE, 2025**

	NOTE	2025	2024
		\$	\$
REVENUE FROM CONTRACTS WITH CUSTOMERS			
Other sales of goods or services to members		-	-
Total revenue from contracts with customers		-	-
		<hr/>	<hr/>
		-	-
INCOME FROM FURTHERING OBJECTIVES			
Grants Received – Vic Transport Association		20,000	20,000
Other Income		1,950	1,900
Total income for furthering objectives		<u>21,950</u>	<u>21,900</u>
TOTAL INCOME		<u><u>21,950</u></u>	<u><u>21,900</u></u>
EXPENDITURE			
Contributions – ARTIO National		20,000	20,000
Other Expenses			
Audit fees (Audit of financial statements)		1,950	1,900
TOTAL EXPENSES		<u>21,950</u>	<u>21,900</u>
 (DEFICIT)/SURPLUS FOR THE YEAR		 NIL	 NIL
OTHER COMPREHENSIVE INCOME		<u>NIL</u>	<u>NIL</u>
TOTAL COMPREHENSIVE INCOME FOR YEAR		<u><u>NIL</u></u>	<u><u>NIL</u></u>

Note – ARTIO – Australian Road Transport Industrial Organisation

The accompanying notes form part of these financial accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE, 2025**

	NOTE	2025 \$	2024 \$
CURRENT ASSETS			
Receivables		2,014	1,964
TOTAL CURRENT ASSETS		<u>2,014</u>	<u>1,964</u>
TOTAL ASSETS		<u>2,014</u>	<u>1,964</u>
 CURRENT LIABILITIES			
Creditors and Borrowings – Audit fees		1,950	1,900
TOTAL CURRENT LIABILITIES		<u>1,950</u>	<u>1,900</u>
TOTAL LIABILITIES		<u>1,950</u>	<u>1,900</u>
 NET ASSETS		<u>64</u>	<u>64</u>
 SHAREHOLDERS EQUITY			
Accumulated Surplus		64	64
TOTAL SHAREHOLDERS EQUITY		<u>64</u>	<u>64</u>

The accompanying notes form part of these financial accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE, 2025**

Balance as of 30 June 2020	<u>64</u>
Profit attributable to members 2020/21	<u>-</u>
Balance as of 30 June 2022	<u>64</u>
Profit attributable to members 2022/23	<u>-</u>
Balance as of 30 June 2023	<u>64</u>
Profit attributable to members 2023/24	<u>-</u>
Balance as of 30 June 2024	<u>64</u>
Profit attributable to members 2024/25	<u>-</u>
Balance as of 30 June 2025	<u>64</u>

The accompanying notes form part of these financial accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE, 2025

	2025	2024
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	21,950	21,900
Payments to suppliers – ARTIO National Organisation	<u>(21,950)</u>	<u>(21,900)</u>
NET CASH FLOW FROM OPERATING ACTIVITIES	-	-
NET INCREASE (DECREASE) IN CASH HELD	-	-
CASH AT BEGINNING OF THE FINANCIAL YEAR	-	-
CASH AT END OF THE FINANCIAL YEAR	-	-
a) Reconciliation of Cash	<u> </u>	<u> </u>
Cash at Bank	<u> </u>	<u> </u>

Note – ARTIO – Australian Road Transport Industrial Organisation

The accompanying notes form part of these financial accounts.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIA BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

This financial report covers Australian Road Transport Industrial Organisation – Victoria 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 Going concern

The Branch is reliant on the agreed financial support of the Victorian Transport Association Trucking Association to continue on a going concern basis. This agreed financial support is to continue.

The Branch is not reliant on the agreed financial support of another reporting unit to continue on a going concern basis.

1.3 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.

1.4 Comparative Figures

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

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIA BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1.5 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.

1.6 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.

1.7 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.

1.8 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.

1.9 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.

1.10 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.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIA BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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.

1.11 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.

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.

1.12 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.

1.13 Revenue and Other Income

Revenue

Australian Road Transport Industrial Organisation (ARTIO) - Victoria Branch enters into various arrangements where it receives consideration from another party. These arrangements include consideration in the form of grants from related party (the Victorian Transport Association).

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 Australian Road Transport Industrial Organisation Victoria Branch has a contract with a customer. The Australian Road Transport Industrial Organisation Victoria Branch recognises revenue when or as it transfers control of goods or services to the customer. Australian Road Transport Industrial Organisation Victoria 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.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIA BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Disaggregation of revenue from contracts with customers

A disaggregation of organisation's revenue by type of arrangement is provided on the face of the Statement of Comprehensive Income including revenue by type of customer. There is no further necessity for further disaggregation.

Interest income

Interest revenue is recognised on an accrual basis using the effective interest method.

1.14 Expenditure

The organisation declares that it has not incurred any of the following expenses during the 2024 and 2025 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.

1.15 Liabilities

The organisation declares that it has not incurred any liabilities for the 2024 and 2025 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

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIA
BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2025**

1.16 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 2025 the organisation had no amounts receivable from or no amounts payable to another reporting organisation.

1.17 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.

1.18 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).

1.19 Grants and Donations

Grants:	2025	2024
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	-	-

BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 30th JUNE, 2025

1.20 Other Acquisitions of Assets and Liabilities

During the financial year Australian Road Transport Industrial Organisation Victoria 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.

1.21 Nil Activity Disclosure

During the reporting period the reporting unit did not:

- (a) agree to provide financial support to another reporting unit to ensure they continue as a going concern
- (b) 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
- (c) receive periodic or membership subscriptions
- (d) receive capitation fees or any other revenue amount from another reporting unit
- (e) receive revenue via compulsory levies
- (f) receive revenue from undertaking recovery of wages activity
- (g) pay capitation fees or any other expense to another reporting unit
- (h) pay affiliation fees to other entity
- (i) pay a grant that was \$1,000 or less
- (j) pay a donation that was \$1,000 or less
- (k) pay a donation that exceeded \$1,000
- (l) pay wages and salaries to holders of office
- (m) pay superannuation to holders of office
- (n) pay leave and other entitlements to holders of office
- (o) pay separation and redundancy to holders of office
- (p) pay wages and salaries to employees (other than holders of office)
- (q) pay superannuation to employees (other than holders of office)
- (r) pay leave and other entitlements to employees (other than holders of office)
- (s) pay separation and redundancy to employees (other than holders of office)
- (t) pay other employee expenses to employees (other than holders of office)
- (u) have a receivable with other reporting unit(s)
- (v) have a payable with other reporting unit(s)
- (w) have a payable to an employer for that employer making payroll deductions of membership subscriptions
- (x) have a payable in respect of legal costs relating to litigation
- (y) have a payable in respect of legal costs relating to other legal matters
- (z) have an annual leave provision in respect of holders of office
- (aa) have a receivable with other reporting unit(s)
- (bb) have a payable with other reporting unit(s)

BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 30th JUNE, 2025

- (cc) have a payable to an employer for that employer making payroll deductions of membership subscriptions
- (dd) have a payable in respect of legal costs relating to litigation
- (ee) have a payable in respect of legal costs relating to other legal matters
- (ff) have an annual leave provision in respect of holders of office

- (gg) have a long service leave provision in respect of holders of office
- (hh) have a separation and redundancy provision in respect of holders of office
- (ii) have other employee provisions in respect of holders of office
- (jj) have an annual leave provision in respect of employees (other than holders office)
- (kk) have a long service leave provision in respect of employees (other than holders of office)
- (ll) have a separation and redundancy provision in respect of employees (other than holders of office)
- (mm) have other employee provisions in respect of employees (other than holders of office)
- (nn) have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- (oo) transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- (pp) have a balance within the general fund
- (qq) make a payment to a former related party of the reporting unit

1.21 Recovery of Wages

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

1.22 Financial Administration

The financial affairs of the Organisation are managed by the Victorian Transport association inc. The Victorian Transport 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.

1.23 The Registered Office of the Organisation is:-

Level 1
AAT House
46 Koorringa Way
Port Melbourne 3207, Victoria

Australian Road Transport Industrial Organisation, Vic Branch

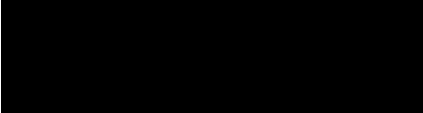
REPORT REQUIRED UNDER SUBSECTION 255(2A)

for the year ended 30 June 2025

The Committee of Management presents the expenditure report¹ as required under subsection 255(2A) on the Reporting Unit for the year ended 30 June 2025.

Descriptive form

Categories of expenditures	2025 \$	2024 \$
Remuneration and other employment-related costs and expenses - employees	nil	nil
Advertising	nil	nil
Operating costs	21,950	21,900
Donations to political parties	nil	nil
Legal costs	nil	nil

Signature of designated officer: 

Name and title of designated officer: **Peter Anderson, Secretary/Treasurer**

11th December 2025

¹ 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.

Committee of Management Statement

On 11 December 2025 the Committee of Management of the Australian Road Transport Industrial Organization Victoria Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch as a reporting unit for the financial year ended 30 June 2025:

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 Branch 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 Branch was not engaged in recovery of wages activity which has resulted in the derivation of revenue in respect of such activity.

For Committee of Management: *Peter Anderson*
Secretary/Treasurer, ARTIO, Vic Branch

Signature: 

Date: 11 December 2025

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION, VIC
BRANCH**

OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2025

Principal Activities

The principal activities of the Branch 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 Branch'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 Branch's principal activities during the financial year.

Significant Changes in Branch's Financial Affairs

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

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

The following officer of the Branch held a reserved position in the following entities:

Peter Anderson in TWUSUPER (Resigned 20 March 2025)
Peter Anderson in Team Super Pty Ltd (Appointed 21 March 2025)

Number of Members

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 210.

Rights of Members to Resign

Any member has the right to resign from Branch 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

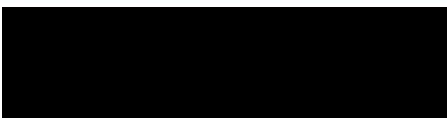
The Branch has no employees. Administrative services are provided by the Victorian Transport Association. Equivalent of 0.05 of a full-time equivalent employee.

Members of Committee of Management

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

Cameron Dunn, President
Brendan Hopley, Vice President
Michael Lean, Vice President
Peter Anderson, Secretary/Treasurer
Darren Jones, Committee Member
Andrew Eastick, Committee Member

During the 2024/25 financial year elections were held, in accordance with the Rules.



Peter Anderson
Secretary/Treasurer
Date: 11 December 2025

Independent auditor's report to the members of Australian Road Transport Industrial Organisation – Vic Branch

Report on the audit of the financial report

Our opinion on the financial report

In our opinion, the accompanying financial report of Australian Road Transport Industrial Organisation – Vic Branch (the Registered Organisation), is in accordance with the *Australian Accounting Standards*, including:

- giving a true and fair view of the Registered Organisation's financial position as at 30 June 2025 and of its financial performance and cashflows for the year then ended; and
- complying with Australian Accounting Standards and 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).

What was audited?

We have audited the financial report of the Registered Organisation, which comprises:

- the statement of financial position as at 30 June 2025,
- the statement of profit or loss and other comprehensive income for the year then ended,
- the statement of changes in equity for the year then ended,
- the statement of cash flows for the year then ended,
- notes to the financial statements, including material accounting policy information, and
- the committee of management statement.

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 auditor independence requirements applicable to audits conducted under the *Fair Work (Registered Organisations) Act 2009* and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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.

Other information

The committee of management are responsible for the other information. The other information comprises the Operating Report accompanying the financial report.

Our opinion on the financial report does not cover the other information and accordingly we do not and will 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 identified above 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 on the other information that we obtained prior to the date of this auditor's report, 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 the directors 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 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 Registered Organisation'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 Registered Organisation or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

Our objectives are 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

William Buck
William Buck Audit (Vic) Pty Ltd
ABN 59 116 151 136


C. L. Sweeney

Director

Fair work registration number: AA2021 / 24

Melbourne, 17 December 2025