



Australian Government
Australian Industrial Registry

Level 5
11 Exhibition Street, Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7993
Fax: (03) 9655 0410

Mr P. Lovel
Secretary/Treasurer
Australian Road Transport Industrial Organization
PO Box 5
SOUTH MELBOURNE VIC 3205

Dear Mr. Lovel

**Re: Schedule 1 of the Workplace Relations Act 1996 (Schedule 1)
Financial reports for year ended 30 June 2007 and 30 June 2008 –
FR 2007/305 and FR 2008/385**

Reference is made to the financial reports of the Australian Road Transport Industrial Organization for the years ended 30 June 2007 and 30 June 2008. The documents were lodged in the Industrial Registry on 22 August 2008.

Examination of the financial reports for the year ended 30 June 2007 has shown that matters requiring attention have been repeated in relation to the organisation's financial report for the year ended 30 June 2008.

The financial reports for the years ended 30 June 2007 and 30 June 2008 have been filed.

Although the financial reports have been filed I direct your attention to the following comments concerning the financial reports for the financial years ended 30 June 2007 and 30 June 2008 and the financial reporting obligations under Schedule 1 of the Workplace Relations Act 1996. No further action is required in respect of the subject documents.

The Industrial Registrar attaches importance to reporting units both fully satisfying the obligations under Schedule 1 and to those obligations being discharged within the requisite timeframes. Your reporting unit should therefore ensure that future financial reports fully satisfy the above obligations. It should be noted that non-compliance of those obligations could attract civil penalty provisions – refer section 305 of Schedule 1.

1. Special Purpose Financial Report

A reporting unit is required by section 253(2) of Schedule 1 to prepare a general purpose financial report from its financial records. While in some cases, the contents of a special purpose financial report and a general purpose financial report might not be substantially different, the requirement to prepare a general purpose financial report is quite clear.

The committee of management statement and the notes to the financial accounts must indicate that a general purpose financial report was prepared by the reporting unit. I note that the second paragraph of Note 1 to the notes of the accounts states:

“The financial statements are not purported to be general purpose financial reports and have been prepared exclusively for the use of the Organisation and its Committee of Management, The applicable Accounting Standards adopted are detailed in the notes to and forming part of the accounts.”

Although the first paragraph of the Committee of Management Statement states that the Committee of Management passed a “resolution to the general purpose financial report” the statement contained in the notes to the accounts indicates that a special purpose financial report has been prepared.

Future financial reports must produce a general purpose financial report in accordance with the financial reporting requirements required by Schedule 1.

2. Auditor’s Report

(a) Auditor’s Opinion

Section 257(5) of Schedule 1 requires an auditor to express an opinion in relation to the financial report. Although I have accepted the auditor’s report I suggest, for future financial reports, a more acceptable form of wording would be as follows:

“In our opinion the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of Schedule 1.”

(b) Reference

Paragraph (ii) of the Audit Opinion refers to Section 276(2) of the Workplace Relations Act 1996. Such reference should be to 257(2).

3. Committee of Management Statement

Consistency with other reporting units

Paragraph 25 of the Industrial Registrar’s Reporting Guidelines, as made under section 255 of Schedule 1 states:

“The committee of management statement must include declarations by the committee of management as to whether in the opinion of the committee of management:

.....

(e)(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation;

There appears to be no information in the statement addressing Item 25(e)(iv) of the Industrial Registrar’s Reporting Guidelines.

It should be noted that the Committee of Management Statement must address all the requirements stipulated in the Industrial Registrar’s Guidelines.

Future Committee of Management’s statements should include all required information.

4. Operating Report

Membership of Committee of Management:

The operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position - refer regulation 159(c) of the Workplace

Relations (Registration and Accountability of Organisations) Regulations 2003 (the RAO Regulations).

The operating report should have provided the positions which members of the committee of management held during the reporting period.

5. Timescale Requirements

As you know the financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in the Industrial Registry within certain timescale requirements.

It should be noted that the full report, accompanied by a Designated Officer's Certificate, must be lodged with the Registry within 14 days of its presentation to an appropriate meeting.

6. Notice to members

I note that the notice to members provides the provisions of section 274 of the Workplace Relations Act 1996. The accounts should set out the provisions of subsections 272(1), (2) and (3) of Schedule 1. Would you please ensure those subsections are copied into the GPFR in the next financial report.

I also note the references to "Industrial Relations Act 1988" and also "Subsections (1), (2) and (3) of Section 275". Such references should be to "Schedule 1 of the Workplace Relations Act" and "Subsections (1), (2) and (3) of Section 272".

Electronic Lodgment

I encourage you to take advantage of the electronic lodgement service provided by the Registry for future lodgements. You may register as a user and then lodge your documents via the Electronic Lodgement page of the AIRC website at www.airc.gov.au. Alternatively, you may send an email with the documents attached to riateam3@air.gov.au

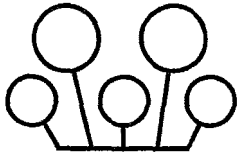
Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993 or by email at larry.powell@air.gov.au.

Yours sincerely,



Larry Powell
Statutory Services Branch

30 October 2008



ARTIO

Australian Road Transport
Industrial Organisation

The Industrial Registrar
Australian Industrial Registry
GPO Box 1994
MELBOURNE VIC 3000

13 October 2008

Att: Larry Powell

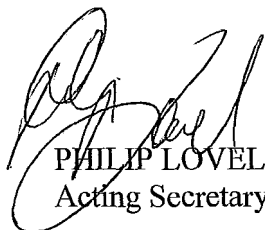
Dear Larry

RE: ARTIO Financial statements for 2006/2007

Please find attached financial statements for ARTIO for the 2006/2007 year. These statements along with the supporting paperwork were presented to a general meeting of members called in accordance with the Constitution. The meeting was held on 1 October 2008

Please contact Paul Ryan on 0415331031 if you require any further information

Yours Faithfully


PHILIP LOVEL
Acting Secretary/Treasurer



- ARTIO PO Box 5 South Melbourne Victoria 3205 T 03 9646 8590 F 03 9646 8596 E reception@vta.com.au
- ARTIO VIC PO Box 5 South Melbourne Victoria 3205 T 03 9646 8590 F 03 9646 8596 E reception@vta.com.au
- ARTIO TAS GPO Box 1524 Hobart Tasmania 7001 T 03 6244 7436 F 03 6244 7910 E ed@tta.org.au
- ARTIO WA 37 Cohn Street Carlisle Western Australia 6101 T 08 9355 3022 F 08 9355 3122 E reception@transportforumwa.com.au
- ARTIO QLD PO Box 325 Stones Corner Queensland 4120 T 07 3394 4388 F 07 3397 9324 E admin@qta.com.au

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2007

Principal Activities

The principal activities of the Association during the financial year were to promote, protect and advance the interests of its members through the maintenance of AIRC Awards, the development of EBA's and representation of members in various state and federal industrial courts and commissions.

Results of Principal Activities

The Association'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 Association's principal activities during the financial year.

Significant Changes in Association's Financial Affairs

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

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

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

Peter Garske, Philip Lovel, Debra Goosetry/Ian King and Martin Iffland are Directors of TWU Superannuation Nominees Pty Ltd, a trustee company that is the trustee of the TWU Superannuation Fund.

Number of Members

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 449.

Rights of Members to Resign

Any member has the right to resign from Association in accordance with the provisions of Rule 11 of the organisations's rules.

Number of Employees

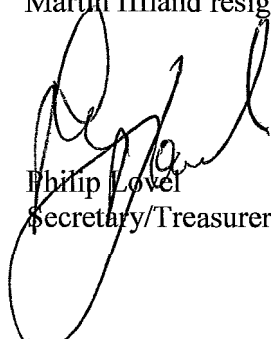
The number of persons who were, at the end of the financial year, employees of the Association was 0.25 measured on a full time equivalent basis.

Members of Committee of Management

The persons who held office as members of the Committee of Management of the Association at the beginning of the financial year were:

Debra Goostrey
Peter Garske
Philip Lovel
Martin Iffland

During the year, Debra Goostrey, the representative from WA, was replaced by Ian King and Martin Iffland resigned.

A handwritten signature in black ink, appearing to read 'Philip Lovel', is written over the printed name and title.

Philip Lovel
Secretary/Treasurer

Date: 6 August 2008

Certificate of Secretary or other Authorised Officer
s268 of Schedule 1B Workplace Relations Act 1996

I *Philip Lovel* being the *Secretary/Treasurer* of the Australian Road Transport Industrial Organization certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on *22 August 2008*; and
- that the full report was presented to *a general meeting of members* of the reporting unit on 1 October 2008 in accordance with section 266 of the RAO Schedule.


Signature

Date: 13 October 2008

RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:

- (a) the secretary; or
- (b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

Committee of Management Statement

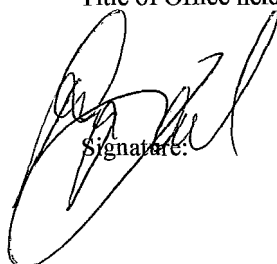
On 6 August 2008 the Committee of Management of the Australian Road Transport Industrial Organization passed the following resolution to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2007:

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 the reporting guidelines of the Industrial Registrar, particularly item 25(e) (iv);
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) no request of a member of the reporting unit or Registrar was made under section 272 of the RAO Schedule; and
 - (vi) there has been no order for inspection of financial records made by the Commission under s. 273 of the RAO Schedule

For Committee of Management: *Philip Lovel*

Title of Office held: Secretary/Treasurer


Signature:

Date: 6 August 2008

Anderson & Associates

Certified Practising Accountants

AUDITORS REPORT

TO THE MEMBERS: AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

Scope

We have audited the accompanying accounts being the Committee of Management Statement, Income Statement Balance Sheet, Statement of Cash Flows and notes to and forming part of the accounts of Australian Road Transport Industrial Organisation for the year ended 30th June, 2007. The organisation's officers are responsible for the preparation and presentation of the accounts and the information they contain. We have conducted an independent audit of these accounts in order to express an opinion on them to the members of the organisation.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with Accounting Standards, statutory requirements and mandatory professional reporting requirements so as to present a view which is consistent with our understanding of the financial position and the results of its operation.

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

Audit Opinion

In our opinion:

- (i) the organisation maintained satisfactory accounting records detailing the sources and nature of income (including income from members) and the nature and purpose of expenditure;
- (ii) in accordance with Section 276(2) of the Workplace Relations Act 1996 we were provided with access to all necessary records and documents and received satisfactory explanations from the organisation's officers and employees where necessary; and
- (iii) the accompanying accounts, present fairly in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and any other requirements of Chapter 8, Part 3 of the RAO Schedule and the Workplace Relations Act 1996:-
 - the financial position of the organisation as at 30th June, 2007, and
 - the results of its operations and cash flows for the year then ended.

ANDERSON & ASSOCIATES



JOHN V. ANDERSON CPA
Registered Company Auditor
Signed at Ringwood 7th August 2008

Suite 102
17 Heatherdale Road
Ringwood Vic 3134

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Fax: +61 3 9872 5588
frontdesk@anderson-assoc.com.au

All correspondence to: PO Box 438 Ringwood Vic 3134

Creating the Future Together

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2007**

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

**PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007**

	2007 \$	2006 \$
INCOME		
Consulting fees	24,000	18,000
OTHER INCOME		
Branch Fees	36,066	35,280
	60,066	53,280
EXPENSES		
Accountancy	950	825
Bank Charges	310	187
Consultants Fees	56,834	47,400
Legal Costs	6,213	3,500
Office Expenses	300	200
Printing & Stationery	73	1,068
Telephone	-	120
Travelling Expenses	1,322	274
	66,002	53,574
Loss before income tax	(5,936)	(294)

The accompanying notes form part of these financial statements.
This report is to be read in conjunction with the attached compilation report.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

BALANCE SHEET AS AT 30 JUNE 2007

	2007	2006
	\$	\$
SHARE CAPITAL AND RESERVES		
Retained earnings	412	6,348
TOTAL SHARE CAPITAL AND RESERVES	<u>412</u>	<u>6,348</u>
Represented by:		
CURRENT ASSETS		
Cash at Bank	3,276	3,651
Cash Management Account	-	72
Trade Debtors	-	2,293
Amount Receivable	36	540
TOTAL CURRENT ASSETS	<u>3,312</u>	<u>6,556</u>
NON CURRENT ASSETS		
Fixed Assets		
Office Furniture & Equipment	17,028	17,028
Less Prov'n for Depreciation	<u>(17,028)</u>	<u>(17,028)</u>
	-	-
Total Fixed Assets	<u>-</u>	<u>-</u>
TOTAL NON CURRENT ASSETS	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>3,312</u>	<u>6,556</u>
CURRENT LIABILITIES		
Trade Creditors	2,900	-
Other Creditors	-	208
TOTAL CURRENT LIABILITIES	<u>2,900</u>	<u>208</u>
TOTAL LIABILITIES	<u>2,900</u>	<u>208</u>
NET ASSETS	<u>412</u>	<u>6,348</u>

The accompanying notes form part of these financial statements.
This report is to be read in conjunction with the attached compilation report.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2007**

	Note	2007	2006 \$
Cash flows from operating activities			
Receipts from members and customers		62,863	56,180
Payments to trade creditors, other suppliers and employees		<u>(63,310)</u>	<u>(62,314)</u>
Net cash flow from operating activities	(b)	<u>(447)</u>	<u>(6,134)</u>
Cash flow from investing activities			
Payments for property, plant and equipment		<u>0</u>	<u>0</u>
Net cash (used in) investing activities		<u>0</u>	<u>0</u>
Cash flows from financing activities			
Advances Repaid		0	0
Advance Made		<u>0</u>	<u>0</u>
Net cash flows from financing activities		<u>0</u>	<u>0</u>
Net increase/(decrease) in cash held		(447)	(6,134)
Cast at beginning of the financial year		<u>3,723</u>	<u>9,857</u>
Cash at the end of the financial year	(a)	<u><u>3,276</u></u>	<u><u>3,723</u></u>
a) Reconciliation of Cash			
Cash at Bank/on hand		3,276	3,651
Short Term Deposits		<u>0</u>	<u>72</u>
		<u>3,276</u>	<u>3,723</u>
b) Reconciliation of Net Cash Flows for Operating Activities to Operating Surplus (Deficit) After Income Tax			
Operating Surplus/Deficit		(5,936)	(294)
Depreciation		0	0
Increase / (Decrease) in Amounts Payable		2,692	(3,410)
(Increase) / Decrease in Receivables		2,797	(2,430)
Net Cash Inflow (Outflow) from Operating Activities		<u><u>(447)</u></u>	<u><u>(6,134)</u></u>

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 30TH JUNE, 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable Australian Accounting Standards and the historical cost convention on the basis that the Organisation is a non reporting entity.

The financial statements are not purported to be general purpose financial reports and have been prepared exclusively for the use of the Organisation and its Committee of Management. The applicable Accounting Standards adopted are detailed in the notes to and forming part of the accounts.

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

Depreciation

Depreciation is provided on both a straight line and diminishing value basis on all tangible fixed assets at rates calculated to allocate their cost less estimated residual value against revenue over their estimated useful lives.

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.

Employee Benefits

Charges have been made against profits for amounts expected to be paid to employees for accrued annual leave and long service leave. Amounts accrued which represent vested entitlements are shown as current liabilities.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 30TH JUNE, 2007

2. INFORMATION PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Industrial Relations Act 1988, as amended, the attention of Members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274 which reads as follows:-

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time as is prescribed.
- (3) A Registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the registrar shall provide to a member information received because of an application made at the request of the member.”



Australian Government
Australian Industrial Registry

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11 Exhibition Street, Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7993
Fax: (03) 9655 0410

Mr Philip Lovel
Acting Secretary/Treasurer
Australian Road Transport Industrial Organization
PO Box 5
SOUTH MELBOURNE VIC 3205

Dear Mr Lovel,

**Re: Schedule 1 of the Workplace Relations Act 1996 (Schedule 1)
Financial Report for year ended 30 June 2007 - FR 2007/305**

Thank you for forwarding further information in relation to the financial reports of the Australian Road Transport Industrial Organization: this has been placed with the documents previously lodged.

I note in the further information your advice that the financial report was provided to members on 5 November 2007 rather than 5 December as previously advised.

Financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in the Industrial Registry within certain timescale requirements. For your assistance I have enclosed a Diagrammatic summary of the reporting process.

As you will note from the enclosed diagram the reporting process begins with the first meeting of the committee of management. At that meeting a resolution is passed authorising the making of a statement by the committee in which it makes certain declarations with respect to the reporting unit's compliance with various aspects of Schedule 1 and the Industrial Registrar's Guidelines. This Committee of Management Statement and the General Purpose Financial Report are then audited.

The General Purpose Financial Report, including the Committee of Management Statement and the Operating Report, and the Auditor's Report – known as the full report – are then provided to members. Depending on the rules of the reporting unit, a copy of the full report must be provided to members at least 21 days before they are presented to a general meeting, or, if the rules allow for the full report to be presented to the committee of management, then the documents must be provided within 5 months of the end of the financial year,

The full report, accompanied by a Designated Officer's Certificate, must be lodged with the Registry within 14 days of its presentation to an appropriate meeting.

From the information available, the full report which includes the Committee of Management Statement dated 5 December 2007, Operating Report dated 5 December 2007 and Auditor's Report dated 23 November 2007 were supplied to members on 5 November 2007 and presented to a general meeting of members on 5 December 2007. If the dates on the documents are correct, it would appear that such documents supplied to members were unsigned and undated. Further, it would appear that the Auditor could not have taken into account the Committee of Management Statement in forming their opinion. Section 253(2)(c) of Schedule 1 and the Industrial Registrar's Reporting Guidelines require the General Purpose Financial Report to include a Committee of Management Statement. If the document lodged is correctly dated then this could not have happened.

Under these circumstances, the Registry cannot file the report. Moreover, if the dates on the documents are accurate I advise the organisation will need to repeat certain steps in the reporting process.

Specifically, the organisation is required to do the following:

- Arrange for the preparation of a fresh Auditor's Report that takes into account the Committee of Management Statement. Since the auditor will be required to prepare a fresh opinion you are requested to draw to your auditor's attention the need to satisfy the Registrar that the auditor is an approved auditor. This can be done by the auditor providing information in relation to subregulations 4(1)(a)(i) and (ii) of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003 (the RAO Regulations). In all likelihood the Auditor is such a person however, it is our preference that this is made explicit in the Report.
- The organisation should then supply the full report, including the revised Auditor's Report to members.
- Present the full report to a general meeting of members at least 21 days after the provision of the full report to members or to a committee of management meeting.
- Lodge the full report in the Registry within 14 days of the relevant meeting accompanied by a Designated Officer's Certificate (s.268).

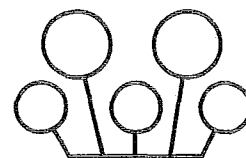
Should you wish to discuss any of the matters raised in this letter, I may be contacted on (03) 8661 7993 or by email at larry.powell@air.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L Powell'.

Larry Powell
Statutory Services Branch

11 February 2008



ARTIO

Australian Road Transport
Industrial Organisation

The Industrial Registrar
Australian Industrial Registry
GPO Box 1994
MELBOURNE VIC 3000

30 January 2008

Att: Larry Powell

Dear Larry

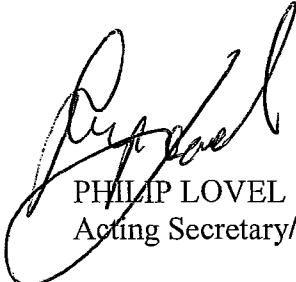
RE: ARTIO Financial statements for 2006/2007

Further to your letter of 27 December 2007 (Your Ref: FR 2007/305) concerning the filing of ARTIO's financial statements, I can confirm that an error was made in the preparation of the Designated Officer's Certificate in that a full report was provided to members on 5 November, not 5 December as indicated. The papers were then presented to a general meeting of members on 5 December.

I have attached an amended certificate and request that you replace the certificate filed earlier with the one attached to this letter. Please accept my apologies for this error.

Please contact Paul Ryan on 0415331031 if you require any further information

Yours Faithfully



PHILIP LOVEL
Acting Secretary/Treasurer

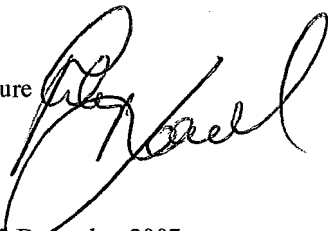
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- ARTIO QLD PO Box 325 Stones Corner Queensland 4120 T 07 3394 4388 F 07 3397 9324 E admin@qta.com.au

Certificate of Secretary or other Authorised Officer
s268 of Schedule 1B Workplace Relations Act 1996

I **Philip Lovel** being the *Secretary/Treasurer* of the Australian Road Transport Industrial Organization certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on *5 November 2007*; and
- that the full report was presented to *a general meeting of members* of the reporting unit on 5 December 2007 in accordance with section 266 of the RAO Schedule.

Signature



Date: 5 December 2007

RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:

- (a) the secretary; or
- (b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.



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Mr Philip Lovel
Acting Secretary/Treasurer
Australian Road Transport Industrial Organization
PO Box 5
SOUTH MELBOURNE VIC 3205

Dear Mr Lovel,

**Re: Schedule 1 of the Workplace Relations Act 1996 (Schedule 1)
Financial Report for year ended 30 June 2007 - FR 2007/305**

Receipt is acknowledged of the financial report of the Australian Road Transport Industrial Organization for year ended 30 June 2007. The documents were lodged in the Industrial Registry on 10 December 2007.

I direct your attention to the following comments concerning the above reports and the financial reporting obligations under Schedule 1. Your response to this matter is requested by Monday, 7 January 2008.

1. Timescale Requirements

Financial documents lodged with the Registrar are required by subsection 268(c) of Schedule 1 to be filed under cover of a certificate by a designated officer, in this case, the Secretary/Treasurer, stating that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with section 266. Such reports should be prepared, audited, supplied to members, presented to a meeting and lodged in the Industrial Registry within certain timescale requirements (see enclosed Diagrammatic Summary).

I note that the financial report was provided to members on 5 December 2007 and presented to a General Meeting of the reporting unit on the same date. The financial reports were therefore not provided to members at least 21 days before the meeting as required by s265(5)(a) of Schedule 1.

If the dates stipulated above are correct the Registry cannot file the report and the reporting unit will need to repeat certain steps in the reporting process.

Specifically, the reporting unit is required to do the following:

- The reporting unit should supply the full report, including a signed operating report to members.
- Present the full report to a general meeting of members at least 21 days after the provision of the full report to members.
- Lodge the full report in the Registry within 14 days of the relevant meeting accompanied by a Designated Officer's Certificate (s.268).

I advise that the Industrial Registrar attaches importance to reporting units both fully satisfying the obligations under Schedule 1 and to those obligations being discharged within the requisite timeframes.

Electronic Lodgment

I encourage you to take advantage of the electronic lodgement service provided by the Registry for future lodgements. You may register as a user and then lodge your documents via the Electronic Lodgement page of the AIRC website at www.airc.gov.au. Alternatively, you may send an email with the documents attached to riateam3@air.gov.au

Should you wish to discuss any of the matters raised in this letter, I may be contacted on (03) 8661 7993 or by email at larry.powell@air.gov.au.

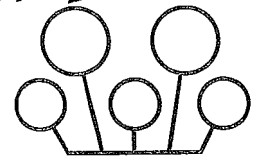
Yours sincerely,

A handwritten signature in black ink, appearing to read 'L Powell'.

Larry Powell
Statutory Services Branch

27 December 2007

FR2007/305



ARTIO

Australian Road Transport
Industrial Organisation

5 December 2007

The Industrial Registrar
Australian Industrial Registry
GPO Box 1994
MELBOURNE VIC 3000
Att: Larry Powell

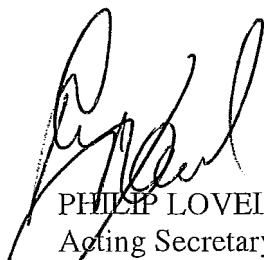
Dear Larry

RE: ARTIO Financial statements for 2007/2007

Please find attached financial statements for ARTIO for the 2006/2007 year. These statements along with the supporting paperwork were presented to a general meeting of members called in accordance with the Constitution. The meeting was held on 5 December 2007.

Please contact Paul Ryan on 0415331031 if you require any further information

Yours Faithfully



PHILIP LOVEL
Acting Secretary/Treasurer

- ARTIO PO Box 5 South Melbourne Victoria 3205 T 03 9646 8590 F 03 9646 8596 E reception@vta.com.au
- ARTIO VIC PO Box 5 South Melbourne Victoria 3205 T 03 9646 8590 F 03 9646 8596 E reception@vta.com.au
- ARTIO TAS GPO Box 1524 Hobart Tasmania 7001 T 03 6244 7436 F 03 6244 7910 E ed@tta.org.au
- ARTIO WA 37 Cohn Street Carlisle Western Australia 6101 T 08 9355 3022 F 08 9355 3122 E reception@transportforumwa.com.au
- ARTIO QLD PO Box 325 Stones Corner Queensland 4120 T 07 3394 4388 F 07 3397 9324 E admin@qta.com.au

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2007

Principal Activities

The principal activities of the Association during the financial year were to promote, protect and advance the interests of its members through the maintenance of AIRC Awards, the development of EBA's and representation of members in various state and federal industrial courts and commissions.

Results of Principal Activities

The Association'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 Association's principal activities during the financial year.

Significant Changes in Association's Financial Affairs

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

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

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

Peter Garske, Philip Lovel, Debra Goosetry/Ian King and Martin Iffland are Directors of TWU Superannuation Nominees Pty Ltd, a trustee company that is the trustee of the TWU Superannuation Fund.

Number of Members

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 449.

Rights of Members to Resign

Any member has the right to resign from Association in accordance with the provisions of Rule 11 of the organisations's rules.

Number of Employees

The number of persons who were, at the end of the financial year, employees of the Association was 0.25 measured on a full time equivalent basis.

Members of Committee of Management

The persons who held office as members of the Committee of Management of the Association at the beginning of the financial year were:

Debra Goostrey
Peter Garske
Philip Lovel
Martin Iffland

During the year, Debra Goostrey, the representative from WA, was replaced by Ian King.

Philip Lovel
Secretary/Treasurer

Date: 5 December 2007

Committee of Management Statement

On 5 December 2007 the Committee of Management of the Australian Road Transport Industrial Organization passed the following resolution to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2007:

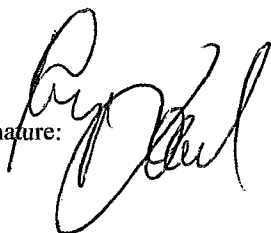
The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar, particularly item 25(e) (iv);
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) no request of a member of the reporting unit or Registrar was made under section 272 of the RAO Schedule; and
 - (vi) there has been no order for inspection of financial records made by the Commission under s. 273 of the RAO Schedule

For Committee of Management: *Philip Lovel*

Title of Office held: Secretary/Treasurer

Signature:

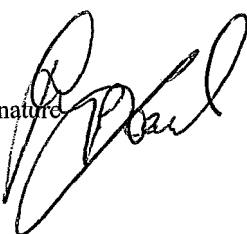


Date: 5 December 2007

Certificate of Secretary or other Authorised Officer
s268 of Schedule 1B Workplace Relations Act 1996

I **Philip Lovel** being the *Secretary/Treasurer* of the Australian Road Transport Industrial Organization certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on *5 December 2007*; and
- that the full report was presented to *a general meeting of members* of the reporting unit on 5 December 2007 in accordance with section 266 of the RAO Schedule.

Signature 

Date: 5 December 2007

RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:

- (a) the secretary; or
- (b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2007**

Anderson & Associates

Certified Practising Accountants

AUDITORS REPORT

TO THE MEMBERS:
AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

Scope

We have audited the accompanying accounts being the Committee of Management Statement, Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows and notes to and forming part of the accounts of Australian Road Transport Industrial Organisation for the year ended 30th June, 2007. The organisation's officers are responsible for the preparation and presentation of the accounts and the information they contain. We have conducted an independent audit of these accounts in order to express an opinion on them to the members of the organisation.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with Accounting Standards, statutory requirements and mandatory professional reporting requirements so as to present a view which is consistent with our understanding of the financial position and the results of its operation.

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

Audit Opinion

In our opinion:

- (i) the organisation maintained satisfactory accounting records detailing the sources and nature of income (including income from members) and the nature and purpose of expenditure;
- (ii) in accordance with Section 276(2) of the Workplace Relations Act 1996 we were provided with access to all necessary records and documents and received satisfactory explanations from the organisation's officers and employees where necessary; and
- (iii) the accompanying accounts, present fairly in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and any other requirements of Chapter 8, Part 3 of the RAO Schedule and the Workplace Relations Act 1996:-
 - the financial position of the organisation as at 30th June, 2007, and
 - the results of its operations and cash flows for the year then ended.

ANDERSON & ASSOCIATES



JOHN V. ANDERSON CPA
Registered Company Auditor
Signed at Ringwood 23 November 2007

Suite 102
17 Heatherdale Road
Ringwood Vic 3134

Phone: +61 3 9872 5544
Fax: +61 3 9872 5588
frontdesk@anderson-assoc.com.au

All correspondence to: PO Box 438 Ringwood Vic 3134

The Future Together

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 30 JUNE 2007

	2007	2006
	\$	\$
INCOME		
Consulting fees	24,000	18,000
OTHER INCOME		
Branch Fees	36,066	35,280
	60,066	53,280
EXPENSES		
Accountancy	950	825
Bank Charges	310	187
Consultants Fees	56,834	47,400
Legal Costs	6,213	3,500
Office Expenses	300	200
Printing & Stationery	73	1,068
Telephone	-	120
Travelling Expenses	1,322	274
	66,002	53,574
Loss before income tax	(5,936)	(294)

The accompanying notes form part of these financial statements.
This report is to be read in conjunction with the attached compilation report.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

BALANCE SHEET AS AT 30 JUNE 2007

	2007 \$	2006 \$
SHARE CAPITAL AND RESERVES		
Retained earnings	412	6,348
TOTAL SHARE CAPITAL AND RESERVES	412	6,348
Represented by:		
CURRENT ASSETS		
Cash at Bank	3,276	3,651
Cash Management Account	-	72
Trade Debtors	-	2,293
Amount Receivable	36	540
TOTAL CURRENT ASSETS	3,312	6,556
NON CURRENT ASSETS		
Fixed Assets		
Office Furniture & Equipment	17,028	17,028
Less Prov'n for Depreciation	(17,028)	(17,028)
	-	-
Total Fixed Assets	-	-
TOTAL NON CURRENT ASSETS	-	-
TOTAL ASSETS	3,312	6,556
CURRENT LIABILITIES		
Trade Creditors	2,900	-
Other Creditors	-	208
TOTAL CURRENT LIABILITIES	2,900	208
TOTAL LIABILITIES	2,900	208
NET ASSETS	412	6,348

The accompanying notes form part of these financial statements.
This report is to be read in conjunction with the attached compilation report.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2007**

	Note	2007	2006 \$
Cash flows from operating activities			
Receipts from members and customers		62,863	56,180
Payments to trade creditors, other suppliers and employees		<u>(63,310)</u>	<u>(62,314)</u>
Net cash flow from operating activities	(b)	<u>(447)</u>	<u>(6,134)</u>
Cash flow from investing activities			
Payments for property, plant and equipment		<u>0</u>	<u>0</u>
Net cash (used in) investing activities		<u>0</u>	<u>0</u>
Cash flows from financing activities			
Advances Repaid		0	0
Advance Made		<u>0</u>	<u>0</u>
Net cash flows from financing activities		<u>0</u>	<u>0</u>
Net increase/(decrease) in cash held		(447)	(6,134)
Cast at beginning of the financial year		<u>3,723</u>	<u>9,857</u>
Cash at the end of the financial year	(a)	<u><u>3,276</u></u>	<u><u>3,723</u></u>
a) Reconciliation of Cash			
Cash at Bank/on hand		3,276	3,651
Short Term Deposits		<u>0</u>	<u>72</u>
		<u>3,276</u>	<u>3,723</u>
b) Reconciliation of Net Cash Flows for Operating Activities to Operating Surplus (Deficit) After Income Tax			
Operating Surplus/Deficit		(5,936)	(294)
Depreciation		0	0
Increase / (Decrease) in Amounts Payable		2,692	(3,410)
(Increase) / Decrease in Receivables		2,797	(2,430)
Net Cash Inflow (Outflow) from Operating Activities		<u><u>(447)</u></u>	<u><u>(6,134)</u></u>

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 30TH JUNE, 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable Australian Accounting Standards and the historical cost convention on the basis that the Organisation is a non reporting entity.

The financial statements are not purported to be general purpose financial reports and have been prepared exclusively for the use of the Organisation and its Committee of Management. The applicable Accounting Standards adopted are detailed in the notes to and forming part of the accounts.

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

Depreciation

Depreciation is provided on both a straight line and diminishing value basis on all tangible fixed assets at rates calculated to allocate their cost less estimated residual value against revenue over their estimated useful lives.

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.

Employee Benefits

Charges have been made against profits for amounts expected to be paid to employees for accrued annual leave and long service leave. Amounts accrued which represent vested entitlements are shown as current liabilities.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

Notes to and forming part of the Financial Statements as at 30 June 2007

2. Information provided to Members or Registrar

In accordance with the requirements of the Workplace Relations Act 1996, RAO Schedule, 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 an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation to be made available to the person making such 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 organisation.
3. A reporting unit must comply with an application made under sub-section (1).