



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. Garske
Branch Secretary
Australian Road Transport Industrial Organization
Queensland Branch
PO Box 325
STONES CORNER QLD 4120

Dear Peter,

**Re: Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule)
Financial reports for years ended 30 June 2003, 30 June 2004, 30 June 2005 and 30 June
2006 - FR 2003/406, 2004/463, 2005/336 and 2006/257**

Thank you for lodging the financial reports of the Queensland Branch of the Australian Road Transport Industrial Organization for the years ended 30 June 2003, 30 June 2004, 30 June 2005 and 30 June 2006. The documents were lodged in the Industrial Registry on 26 March 2007.

In the course of my examination of the above financial reports I have noted various matters which have either been self-corrected in subsequent reports, or they have been repeated in relation to the financial report for the year ended 30 June 2006. Accordingly, in relation to those matters which fall into the latter category, I have limited my comments to the report for the year ended 30 June 2006. These comments are made to assist you and your auditor in the preparation of future financial reports.

The financial reports for the years ended 30 June 2003, 30 June 2004, 30 June 2005 and 30 June 2006 have been filed.

1. Auditor's Report

- (a) I note that the auditor's report is dated 6 November 2006 whereas the committee of management statement and operating report are both dated 19 January 2007.

Subsection 257(5) requires the auditor to state whether in the auditor's opinion the general purpose financial report is presented fairly in accordance with the Australian Accounting Standards and the Industrial Registrar's Reporting Guidelines. The committee of management statement and operating report form part of the general purpose financial report.

The dates of the committee of management statement and operating report in respect of your Branch would indicate preparation after the auditor made his report.

Would you please ensure that the auditor when preparing future auditor's reports examines all the documents that comprise the general purpose financial report.

- (b) It is not clear from the Report whether or not the Auditor is an approved auditor. In this regard I draw your attention to the definition of approved auditor in regulation 4 of the Workplace Relations (Registration and Accountability of Organisation) 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. I recommend you draw this comment to the attention of your Auditors.

2. **Committee of Management Statement**

(a) **Consistency with other reporting units**

There appears to be no information in the statement addressing Item 17(e)(iv) of the Industrial Registrar's Reporting Guidelines. This item relates to the keeping of financial records in a consistent manner to each of the other reporting units of the organisation.

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

(b) I note that the Committee of Management Certificate which is dated 19 January 2007 states that the Committee of Management of the Queensland Branch on 13 February 2007 passed a resolution in relation to the general purpose financial report. Such statement should attest to events that have previously occurred.

3. **Notice to Members**

There should be included in the full set of financial documents a notice drawing attention to provisions of the Act that prescribed information is available to members on request and which sets out a copy of subsections 272(1), (2) and (3) - refer subsection 272(5) of Schedule 1 and regulation 161(f). I note that not all of subsection (1) has been reproduced.

4. **References to Schedule 1B**

I note the financial report contains references to Schedule 1B of the Workplace Relations Act 1996. Such references should now be to Schedule 1.

It should be noted 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. Your reporting unit should therefore ensure that future financial returns fully satisfy the above obligations

Electronic lodgment

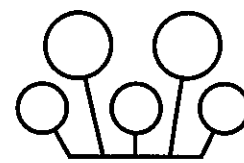
I encourage you to take advantage of the electronic lodgment service provided by the Registry for future lodgments. You may register as a user and then lodge your documents via the Electronic Lodgment page of the AIRC website at www.airc.gov.au Alternatively, you may send an email with the documents attached to: riateam3@air.gov.au. Please note that the Rules of the Commission allow for electronic signatures to be used, other than for statutory declarations (see subrule 74A(1)). Where documents are lodged electronically, there will be no need to forward hard copies of the documents.

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
24 April 2007



ARTIO

Australian Road Transport
Industrial Organisation

23rd March 2007

Attention: Mr Larry Powell
Assistant Team Manager
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

Dear Larry

**Re: Outstanding Financial Reports ARTIO Queensland Branch
FR 2003/406; FR 2004/463; FR 2005/336 and FR 2006/257**

Please find attached the ARTIO, Queensland Branch Financial Reports for the years ended 30th June 2003, 2004, 2005 and 2006. In each case there is attached to the Audited Financial Statement (including the Auditor's Report) the

- Committee of Management Statement;
- Branch Operating Report; and
- Certificate of the Secretary

I thank you again for the assistance you have given me in making good the ARTIO Queensland Branch obligations under the Act. I regret that this has taken sometime to finalise, for the various reasons outlined in previous correspondence.

I will have the assistance of a new Employment Relations Manager commencing in late April. I have taken steps to ensure that he be responsible for prompt attention to our obligations under the Act each year.

Should you require any further information please do not hesitate to contact me.

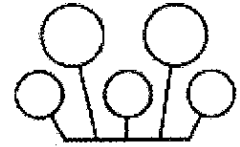
Yours Sincerely

Peter Garske
Secretary
ARTIO Queensland Branch

- **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

Affiliated associations:

New South Wales Road Transport Association Inc PO Box 7048 Wetherill Park BC New South Wales 2164 T 1300 679 782 F 9756 6274 E enquiries@nswrta.com.au



ARTIO

Australian Road Transport
Industrial Organisation

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2003

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**FINANCIAL ACCOUNTS FOR THE YEAR ENDED
30 JUNE 2003**

1. Statement of Financial Performance
2. Statement of Financial Position
3. Statement of Cash Flows
4. Statement by Committee of Management
5. Independent Audit Report

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR YEAR ENDING 30 JUNE 2003**

	2003 \$	2002 \$
<u>INCOME</u>		
Reimbursement of Expenses	-	<u>500</u>
Total Income	-	500
<u>EXPENSES</u>		
Audit Fees	264	-
Bank Charges	<u>136</u>	<u>113</u>
Total Expenditure	<u>400</u>	<u>113</u>
NET OPERATING PROFIT/(LOSS) FOR YEAR	<u>(400)</u>	<u>387</u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2003**

	2003 \$	2002 \$
<u>MEMBERS FUNDS</u>		
Accumulated Funds – Beginning of year	406	19
Add Profit (Loss) for Year	<u>(400)</u>	<u>387</u>
ACCUMULATED FUNDS YEAR END	<u>\$ 6</u>	<u>\$406</u>
 Represented By:		
<u>CURRENT ASSETS</u>		
Cash at Bank	<u>6</u>	<u>406</u>
Total Current Assets	6	406
TOTAL ASSETS	<u>\$ 6</u>	<u>\$406</u>
 <u>CURRENT LIABILITIES</u>		
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS	<u>\$ 6</u>	<u>\$406</u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**STATEMENT OF CASH FLOWS
YEAR ENDED 30 JUNE 2003**

	2003 \$	2002 \$
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Receipts from members & others	-	500
Interest Received	-	-
Payments to Suppliers & Employees	<u>(400)</u>	<u>(113)</u>
	(400)	387
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of Furniture & Equipment	-	-
<u>NET INCREASE (DECREASE) OF CASH HELD</u>		
	(400)	387
Cash at beginning of Period	<u>406</u>	<u>19</u>
Cash at end of Period	<u>6</u>	<u>406</u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
YEAR ENDED 30 JUNE 2003**

NOTE 1. STATEMENT OF ACCOUNTING POLICIES

The accounts have been prepared in accordance with Statements of Accounting Concepts, applicable Accounting Standards and the Australian Workplace Relations Act, 1996. The accounts have been prepared on the basis of historical costs and do not take into account, changing money values or except where stated, current valuations of non current assets. The accounting policies have been consistently applied.

(a) Income Tax

No liability exists for income tax as the Association is exempt from income tax under section 50-15 of the Income Tax Assessment Act.

NOTE 2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 272, which read as follows:

- (1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit.
- (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 be not less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under sub-section (1).

**NOTE 3. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES
TO PROFIT FROM ORDINARY ACTIVITIES AFTER INCOME TAX**

	2003	2002
	\$	\$
Net profit (loss) for year	(400)	387
Non Cash Flows		
Depreciation	-	-
Changes in assets & Liabilities		
Fees Receivable	-	-
Other Liabilities	_____	_____
Net cash provided by (used in) Operating activities	<u>(400)</u>	<u>387</u>

(4)

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

INDEPENDENT AUDIT REPORT

To the members of the Australian Road Transport Industrial Organisation, Queensland Branch.

Scope

We have audited the financial accounts of the Australian Road Transport Industrial Organisation, Queensland Branch for the year ended 30 June 2003 as set out on pages 1 to 3. The Organisation's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial 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 financial accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial 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 aspects, the financial accounts are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view of the Australian Road Transport Industrial Organisation, Queensland Branch, which is consistent with our understanding of its financial position and the results of its operations.

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

Audit Opinion

We have received all the information and explanations we required for the purposes of our audit.

In our opinion:

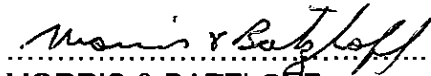
- (i) There were kept by the Organisation in respect of the year under review, satisfactory accounting records detailing the sources and nature of the income of the Organisation (including income from members) and the nature and purposes of expenditure; and
- (ii) The attached accounts and statement, including the Certificates of the Committee of Management, are prepared in accordance with Section 253 of the Workplace Relations Act, 1996. The accounts set out on page 1 to 3 have been prepared from the accounting records of the Organisation and are properly drawn up so as to give a true and fair view of:

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**INDEPENDENT AUDIT REPORT
(Continued)**

- (a) The financial position of the Organisation as at 30 June, 2003 and;
- (b) The Financial Performance the Organisation for the year ended on that date; and

are in accordance with Statements of Accounting Concepts and applicable Accounting Standards.


.....
MORRIS & BATZLOFF
Chartered Accountants


.....
Norman J Hoare
Registered Company Auditor

, 2004

Level 1
96 Lytton Rd
EAST BRISBANE QLD 4169
Postal Address:
PO Box 7250
EAST BRISBANE QLD 4169

Company Directors

Ken Morris F.C.A.
Mark Batzloff BBus GradDipAdvAcc C.A.
Norm Hoare BComm C.A.

Telephone: (07) 3391 8222
Facsimile: (07) 3391 8444
Email: info@morrisbatzloff.com.au
Web: www.morrisbatzloff.com.au

12 February 2007

The Chief Executive Officer
Aust Road Transport Industrial Organisation
Queensland Branch
PO Box 325
STONES CORNER QLD 4120

Dear Sir,

Re: Audit

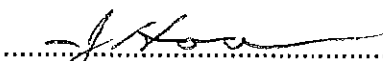
This to confirm that I carried out the audit of the Australian Road Transport Industrial Organisation Queensland Branch for the years ended 30 June 2003, 2004, 2005 and 2006. My qualifications during that time were as follows:

- (a) Registered Company Auditor (ASIC Registration 89490)
- (b) Member of the Institute of Chartered Accountants in Australia (no. 20110) and holder of a certificate of Public Practice

I also wish to confirm that in relation to the audit for the years ended 30 June 2003, 2004 and 2005 that the financial reports for those years were in accordance with the Workplace Relations Act 1996 including:

- (1) Presenting fairly the Branch's financial position as at the 30 June for those years and of the Branch's performance for the years ended on the 30 June for those years.
- (2) Complied with Australian accounting standards.
- (3) Complied with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act.
- (4) Complied with other mandatory professional reporting requirements in Australia.

Yours Faithfully



.....
Norman J Hoare

Morris & Batzloff
96 Lytton Road
East Brisbane

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

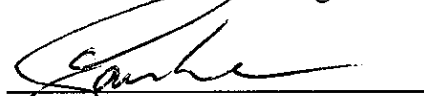
**COMMITTEE OF MANAGEMENT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2003**

On 13TH February 2007 the Committee of Management of the Australian Road Transport Industrial Organization Queensland Branch passed the following resolution to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2003:

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

- (i) the financial statements and notes comply with the Australian Accounting Standards;
- (ii) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (iii) 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;
- (iv) 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;
- (v) during the financial year to which the GPFR relates and since the end of that year:
 - (a) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (b) 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
 - (c) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (d) no request of a member of the reporting unit or Registrar was made under section 272 of the RAO Schedule; and
 - (e) 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:



Peter Garske
Secretary/Treasurer

Dated: 19th Jan 2007

Brisbane, Queensland

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2003**

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 is a Director 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 six.

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

There were no employees.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2003**

RIGHTS OF MEMBERS TO INFORMATION

Under schedule 272(1) (2) and (3) members may request information. This request must be in writing to the secretary or any other executive officer or the organisation and may be delivered by hand at, or sent by prepaid post to, the office of the organisation.

The information will be provided by pre-paid post or left for collection at the office of the reporting unit.

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:

President:	Mr Tony Conlon
Vice President:	Mr Phil Russell
Secretary/Treasurer:	Mr Peter Garske
Other Committee Members:	Mr Nick Cavanagh

There were no changes to the committee of management during the year.



Peter Garske
Secretary/Treasurer

Dated:

19th Jan 2007

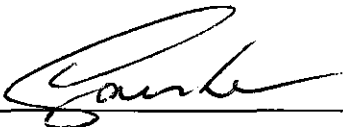
Brisbane, Queensland

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER
s268 of Schedule 1B Workplace Relations Act 1996

I, Peter Garske being the Secretary/Treasurer of the Australian Road Transport Industrial Organization Queensland Branch certify;

- (i) that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- (ii) that the full report was provided to members on 23rd January 2007; and
- (iii) that the full report was presented to a general meeting of members of the reporting unit on 13th February 2007 in accordance with section 266 of the RAO Schedule.



Peter Garske
Secretary/Treasurer

14th February 2007
Brisbane, Queensland

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

- (i) the secretary; or
- (ii) 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.