



**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**

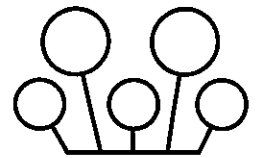
I encourage you to take advantage of the electronic lodgment service provided by the Registry for future lodgments. You may register as a user and then lodge your documents via the Electronic Lodgment page of the AIRC website at [www.airc.gov.au](http://www.airc.gov.au) Alternatively, you may send an email with the documents attached to: [riateam3@air.gov.au](mailto: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](mailto:larry.powell@air.gov.au)

Yours sincerely,



Larry Powell  
Statutory Services Branch  
24 April 2007



**ARTIO**

Australian Road Transport  
Industrial Organisation

23<sup>rd</sup> 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 30<sup>th</sup> 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.

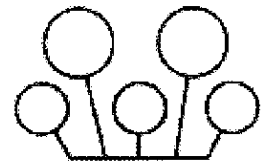
Yours Sincerely

**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 2006**

---

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**FINANCIAL ACCOUNTS FOR THE YEAR ENDED  
30 JUNE 2006**

1. Statement of Income
2. Balance Sheet
3. Statement of Cash Flows
4. Notes to and Forming Part of the Accounts
5. Independent Audit Report

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**STATEMENT OF INCOME  
FOR YEAR ENDING 30 JUNE 2006**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
<b><u>INCOME</u></b>		
Grants Received – Qld Trucking Association	<u>6,605</u>	<u>7,261</u>
Total Income	6,605	7,261
<b><u>EXPENSES</u></b>		
Audit Fees	-	451
Bank Charges	156	143
Contribution – ARTIO	<u>6,405</u>	<u>6,710</u>
Total Expenditure	<u>6,561</u>	<u>7,304</u>
<b>NET OPERATING PROFIT/(LOSS) FOR YEAR</b>	<b><u>44</u></b>	<b><u>(43)</u></b>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**BALANCE SHEET  
AS AT 30 JUNE 2006**

	2006 \$	2005 \$
<b><u>MEMBERS FUNDS</u></b>		
Accumulated Funds – Beginning of year	27	70
Add Profit (Loss) for Year	<u>44</u>	<u>(43)</u>
<b>ACCUMULATED FUNDS YEAR END</b>	<b><u>71</u></b>	<b><u>27</u></b>
 <b>Represented By:</b>		
<b><u>CURRENT ASSETS</u></b>		
Cash at Bank	<u>71</u>	<u>27</u>
Total Current Assets	71	27
<b>TOTAL ASSETS</b>	<b><u>71</u></b>	<b><u>27</u></b>
 <b><u>CURRENT LIABILITIES</u></b>		
<b>TOTAL LIABILITIES</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>NET ASSETS</b>	<b><u>71</u></b>	<b><u>27</u></b>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**STATEMENT OF CASH FLOWS  
YEAR ENDED 30 JUNE 2006**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Grants Received	6,605	7,261
Payments to Suppliers & Employees	<u>(6,561)</u>	<u>(7,304)</u>
	44	(43)
<b><u>NET INCREASE (DECREASE) OF CASH HELD</u></b>		
	44	(43)
Cash at beginning of Period	<u>27</u>	<u>70</u>
Cash at end of Period	<u>71</u>	<u>27</u>



**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS  
YEAR ENDED 30 JUNE 2006**

**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**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
Net profit (loss) for year	44	(27)
<b>Non Cash Flows</b>		
Depreciation	-	-
<b>Changes in assets &amp; Liabilities</b>		
Fees Receivable	-	-
Other Liabilities	-	-
Net cash provided by (used in) Operating activities	<u>44</u>	<u>(27)</u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**INDEPENDENT AUDIT REPORT  
FOR THE YEAR ENDED 30 JUNE 2006**

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

**Scope**

*The Financial Report and the Responsibility of Committee of Management and Branch Secretary.*

The financial report comprises the statement of income, balance sheet, statement of cash flows and the accompanying notes to the financial statements for the Australian Road Transport Industrial Organisation, Queensland Branch, for the year ended 30 June 2006.

The committee of management and branch secretary are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

**Audit Approach**

We have conducted an independent audit in order to express an opinion to the members of the Branch. Our Audit was conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Workplace Relations Act 1996, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia a view which is consistent with our understanding of the Branch's financial position and its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- (a) examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report; and
- (b) assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Branch and its secretary.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**INDEPENDENT AUDIT REPORT (Cont'd)  
FOR THE YEAR ENDED 30 JUNE 2006**

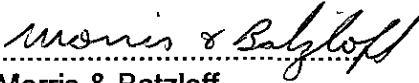
**Independence**

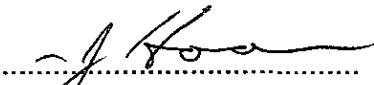
In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996.

**Audit Opinion**

In our opinion the financial report of the Australian Road Transport Industrial Organisation, Queensland Branch is in accordance with:

- (a) The Workplace Relations Act 1996, including:
- (i) presenting fairly the Branch's financial position as at 30 June 2006 and of its performance for the year ended on that date; and
  - (ii) complying with Australian Accounting Standards; and
  - (iii) complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and
- (b) Other mandatory professional reporting requirements in Australia.

  
.....  
Morris & Batzloff  
Chartered Accountants

  
.....  
Norman J Hoare  
Registered Company Auditor  
96 Lytton Road, East Brisbane

6<sup>th</sup> November, 2006

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**COMMITTEE OF MANAGEMENT STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2006**

On 13<sup>TH</sup> 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 2006:

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 2006**

**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 2006**

**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.

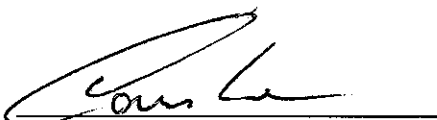
The information will be provided by pre-paid post or left for collection at the office of the reporting unit.

**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 23<sup>rd</sup> January 2007; and
- (iii) that the full report was presented to a general meeting of members of the reporting unit on 13<sup>th</sup> February 2007 in accordance with section 266 of the RAO Schedule.



Peter Garske  
Secretary/Treasurer

14<sup>th</sup> 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.