



Fair Work Australia

20 August 2009

Peter Garske
Branch Secretary
Australian Road Transport Industrial Organization
Queensland Branch
PO Box 325
Stones Corner Qld 4120
By email: peter@qta.com.au

Dear Mr Garske,

Financial report of the Australian Road Transport Industrial Organization – Queensland Branch for financial years ended 30 June 2007 and 30 June 2008 (FR2007/306 and 2008/386)

Thank you for lodging the financial reports of the Queensland Branch of the Australian Road Transport Industrial Organization for the years ended 30 June 2007 and 30 June 2008. The documents were lodged in this office on 31 July 2009.

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

I direct your attention to the following comment concerning the above reports and the financial reporting obligations under the RAO Schedule. Please note that this matter is advised for assistance in the future preparation of financial reports; no further action is required in respect of the subject documents.

References to Schedule 1B and RAO Schedule

The Designated Officer's Certificate contains references to *Schedule 1B of the Workplace Relations Act 1996, the RAO Schedule and the RAO Regulations*. Designated Officer's Certificates prepared after 1 July 2009 should refer to the *Fair Work (Registered Organisations) Act 2009*.

If you wish to discuss any matters further, I can be contacted on (03) 8661 7993 or by email at larry.powell@fwa.gov.au

Yours sincerely

Larry Powell
Tribunal Services and Organisations
Fair Work Australia

11 Exhibition Street
Melbourne VIC 3000
GPO Box 1994
Melbourne VIC 3001
Telephone: (03) 8661 7777
International: (613) 8661 7777
Facsimile: (03) 9655 0401
Email: melbourne@fwa.gov.au

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2007**

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**FINANCIAL ACCOUNTS FOR THE YEAR ENDED
30 JUNE 2007**

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 2007

	2007	2006
	\$	\$
<u>INCOME</u>		
Grants Received – Qld Trucking Association	<u>7,300</u>	<u>6,605</u>
Total Income	7,300	6,605
 <u>EXPENSES</u>		
Audit Fees	500	-
Bank Charges	223	156
Contribution – ARTIO	<u>6,600</u>	<u>6,405</u>
Total Expenditure	<u>7,323</u>	<u>6,561</u>
NET OPERATING PROFIT/(LOSS) FOR YEAR	<u><u>(23)</u></u>	<u><u>44</u></u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**BALANCE SHEET
AS AT 30 JUNE 2007**

	2007	2006
	\$	\$
<u>MEMBERS FUNDS</u>		
Accumulated Funds – Beginning of year	71	27
Add Profit (Loss) for Year	<u>(23)</u>	<u>44</u>
ACCUMULATED FUNDS YEAR END	<u>48</u>	<u>71</u>
 Represented By:		
<u>CURRENT ASSETS</u>		
Cash at Bank	<u>48</u>	<u>71</u>
Total Current Assets	48	71
TOTAL ASSETS	<u>48</u>	<u>71</u>
 <u>CURRENT LIABILITIES</u>		
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS	<u>48</u>	<u>71</u>

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH

STATEMENT OF CASH FLOWS
YEAR ENDED 30 JUNE 2007

	2007 \$	2006 \$
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Grants Received	7,300	6,605
Payments to Suppliers & Employees	<u>(7,323)</u>	<u>(6,561)</u>
	(23)	44
<u>NET INCREASE (DECREASE) OF CASH HELD</u>	(23)	44
Cash at beginning of Period	<u>71</u>	<u>27</u>
Cash at end of Period	<u>48</u>	<u>71</u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
YEAR ENDED 30 JUNE 2007**

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 to be available to the person making the application.
- (2) The application must be in writing and must specify the period within which and the manner in which the information is to be made available. The period must 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

	2007	2006
	\$	\$
Net profit (loss) for year	(23)	44
Non Cash Flows		
Depreciation	-	-
Changes in assets & Liabilities		
Fees Receivable	-	-
Other Liabilities	-	-
Net cash provided by (used in)		
Operating activities	<u>(23)</u>	<u>44</u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS (Cont'd)
YEAR ENDED 30 JUNE 2007**

NOTE 4. SUBSEQUENT EVENT

There are no subsequent events that have occurred or are likely to occur that requires disclosure.

NOTE 5. CONTINGENT LIABILITIES

There were no contingent liabilities at 30 June 2007.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2007**

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 2007.

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 2007

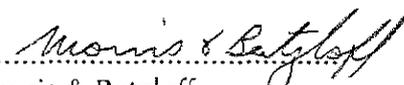
Independence

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

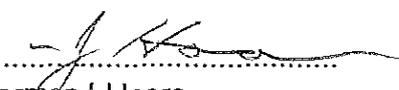
Audit Opinion

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 2007 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 1 of the Act; and
- (b) Other mandatory professional reporting requirements in Australia.


.....
Morris & Batzloff
Chartered Accountants




.....
Norman J Hoare
Registered Company Auditor, member of Institute of Chartered Accountants and holding
a current public practice certificate.



96 Lytton Road, East Brisbane

16 October , 2007

18 June 2007

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

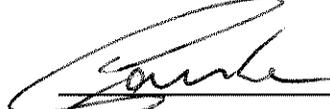
**COMMITTEE OF MANAGEMENT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007**

On 9th June 2009 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 2007:

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: 9th June 2009

Brisbane, Queensland

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**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 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 2007**

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.

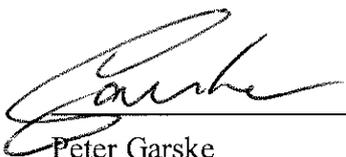
The information will be provided by pre-paid post or left for collection at the office of the reporting unit.

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:	VACANT

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



Peter Garske
Secretary/Treasurer

Dated: 9th June 2009

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 22nd June 2009; and
- (iii) that the full report was presented to a general meeting of members of the reporting unit on 14th July 2009 in accordance with section 266 of the RAO Schedule.



Peter Garske
Secretary/Treasurer

15th July 2009
Brisbane, Queensland

RAO regulation I62 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.



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

Dear Mr Garske,

**Re: Schedule 1 of the Workplace Relations Act 1996 (Schedule 1)
Financial Reports for years ended 30 June 2007 – FR 2007/306**

Receipt is acknowledged of the financial reports of the Queensland Branch of the Australian Road Transport Industrial Organization for the year ended 30 June 2007. The documents were lodged in the Industrial Registry on 9 September 2008.

I direct your attention to the following comments concerning the above reports and the financial reporting obligations under Schedule 1.

1. 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. 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 a 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. I note there is no such provision for the Queensland Branch of the Australian Road Transport Industrial Organization.

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, in this instance a General Meeting of members.

My examination of the documentation lodged indicates:

1. the Committee of Management Statement is dated 9 October 2007
2. the Auditor's report is dated 16 October 2007
3. the Operating Report is dated 9 October 2007
4. the full report was supplied to members on 11 September 2007
5. the full report was presented to a General Meeting of members on 9 October 2007.

From the information available, the full report which includes the Committee of Management Statement, Operating Report and Auditor's Report was supplied to members on 11 September 2007 and presented to a General Meeting of members on 9 October 2007. If the dates on the documents are correct, it would appear that the Committee of Management Statement, Operating Report and Auditor's Report supplied to members were unsigned and undated. Also, the Auditor's Report presented to the General Meeting was also unsigned and undated.

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

Specifically, the Branch is required to do the following:

- Since the Auditor's Report is to be re-supplied to members and re-presented to a relevant meeting you are requested to draw to your Auditor's attention the need to provide an opinion that fully meets the requirements of the Act (see item 2).
- The reporting unit should then supply the full report to members including the revised Auditor's Report.
- 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 meeting accompanied by a fresh Designated Officer's Certificate indicating the dates that the financial reports were supplied to members and presented to the meeting (s.268).

2. **Auditor's Report**

Auditor's Opinion

The opinion expressed by the auditor in their report has not fully met the requirements of the Act. Subsection 257(5) of Schedule 1 now sets out the matters upon which an auditor is required to make an opinion. The following wording would satisfy the requirements of the Schedule:

"In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 of the Workplace Relations Act 1996."

3. **Committee of Management Statement**

Signatory

Please note that under reporting Guideline 26(c) for the purposes of section 253 of Schedule 1 this statement need only be signed by a designated officer.

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. I have enclosed a Diagrammatic Summary of the legislative timescale requirements for your information.

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

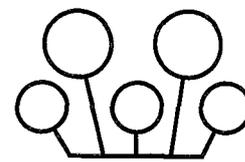
Should you wish to discuss any of the matters raised in this letter, I may be contacted on (03) 8661 7993 or by email at larry.powell@air.gov.au.

Yours sincerely

A handwritten signature in black ink, appearing to read "L. Powell". The signature is written in a cursive style with a large initial "L" and a period at the end.

Larry Powell
Statutory Services Branch

16 September 2008



ARTIO

Australian Road Transport
Industrial Organisation

5th September 2008

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
FR2008/386**

Please find attached the ARTIO, Queensland Branch Financial Reports for the years ended 30th June 2007. Also attached to the Audited Financial Statement (including the Auditor's Report) is the:

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

Notwithstanding what I thought had been procedures in place within my office to ensure compliance with ARTIO Queensland Branch obligations, I yet again discover shortcomings within our internal processes.

The audit of the Queensland Branch and the accompanying Statement and Report was dealt with in October 2007. However at no time did I complete the Certificate of the Secretary and forward the documentation to the Registry.

I have now completed the Certificate and provide the documentation to you.

For the record I advise that the preparation of the audit for the year ending 30th June 2008 is currently in hand and I will ensure that the Branch complies with their obligations with respect to the 2007/2008 year.

Please note that I will be on annual leave for the remainder of September 2008.

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
S:\ustine\FSDATA\QTA\ARTIO\040908 - Ltr to AIR re ARTIO Qld Branch Financials ending June 2007.doc

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

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2007**

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**FINANCIAL ACCOUNTS FOR THE YEAR ENDED
30 JUNE 2007**

1. Statement of Income
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**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**STATEMENT OF INCOME
FOR YEAR ENDING 30 JUNE 2007**

	2007	2006
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**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**BALANCE SHEET
AS AT 30 JUNE 2007**

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Cash at Bank	<u>48</u>	<u>71</u>
Total Current Assets	48	71
TOTAL ASSETS	<u>48</u>	<u>71</u>
 <u>CURRENT LIABILITIES</u>		
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS	<u>48</u>	<u>71</u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

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

	2007	2006
	\$	\$
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Grants Received	7,300	6,605
Payments to Suppliers & Employees	<u>(7,323)</u>	<u>(6,561)</u>
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**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
YEAR ENDED 30 JUNE 2007**

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.

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

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**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS (Cont'd)
YEAR ENDED 30 JUNE 2007**

NOTE 4. SUBSEQUENT EVENT

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NOTE 5. CONTINGENT LIABILITIES

There were no contingent liabilities at 30 June 2007.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2007**

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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 2007.

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 2007**

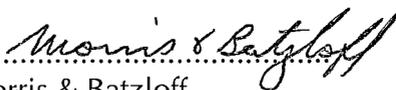
Independence

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 2007 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 1 of the Act; and
- (b) Other mandatory professional reporting requirements in Australia.


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Morris & Batzloff
Chartered Accountants


.....
Norman J Hoare
Registered Company Auditor, member of Institute of Chartered Accountants and holding
a current public practice certificate.

96 Lytton Road, East Brisbane

16 October , 2007

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**COMMITTEE OF MANAGEMENT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007**

On 9th October 2007 the Committee of Management of the Australian Road Transport Industrial Organisation Queensland Branch passed the following resolution to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June 2007:

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: 9th October 2007

Brisbane, Queensland

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**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 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 rules.

NUMBER OF EMPLOYEES

There were no employees.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
QUEENSLAND BRANCH**

**OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2007**

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:	VACANT

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



Peter Garske
Secretary/Treasurer

Dated: 9th October 2007

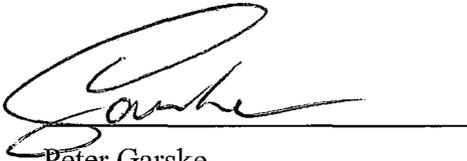
Brisbane, Queensland

**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 Organisation 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 11th September 2007; and
- (iii) that the full report was presented to a general meeting of members of the reporting unit on 9th October 2007 in accordance with section 266 of the RAO Schedule.



Peter Garske
Secretary/Treasurer

5th September 2008
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.