



FAIR WORK  
AUSTRALIA

19 August 2010

Mr Peter Garske  
Secretary/Treasurer  
Australian Road Transport Industrial Organization  
Queensland Branch

Email: admin@qta.com.au

Dear Mr Garske,

**Re: Financial report of the Australian Road Transport Industrial Organization - Queensland Branch - FR2009/10014**

Thank you for lodging the financial report of the Australian Road Transport Industrial Organization – Queensland Branch for the financial year ended 30 June 2009. The documents were lodged in this office on 24 May 2010.

The financial report has been filed.

I direct your attention to the following comments concerning the above report and the financial reporting obligations under Schedule 1 of the Workplace Relations Act 1996 [now Fair Work (Registered Organisations) Act 2009]. Please note that these matters are advised for assistance in the future preparation of financial reports; no further action is required in respect of the subject documents.

**Timescale Requirements**

As you are aware, reporting units are required to undertake their financial reporting obligations in accordance with specified timelines. As the financial reports have been completed, the relevant timelines are incapable of being remedied. However it should be noted that the timelines have not changed under the *Fair Work (Registered Organisations) Act 2009* (RO Act) and the preparation and lodgment of future financial reports must occur within these timelines.

In particular, sections 253 and 254 of the RO Act require that a General Purpose Financial Report (GPFR) and an Operating Report be prepared as soon as practicable after the end of the financial year. Further, section 266 requires that the financial report be presented to a general meeting of members or a committee of management meeting within six months after the end of the financial year. In the absence of an extension of time for holding a general meeting [see section 265(5)] the latest possible date of lodgment with Fair Work Australia is six months and 14 days after the end of the financial year. I have attached a document which sets out the timelines in diagrammatical form.

In future years the financial reports need to be prepared in sufficient time to enable presentation to a meeting within six months after the end of the financial year and lodged with Fair Work Australia no later than 14 days after that meeting.

**Statement of Changes in Equity**

[Section 253\(2\)\(a\)](#) of the RO Act requires that a general purpose financial report consist of a profit and loss statement, balance sheet, statement of cash flows and any other statements required by the Australian Accounting Standards. AASB 101(8) requires that a financial report include a statement of changes in equity.

There is no statement of changes in equity included in the report provided to Fair Work Australia. Please ensure that future financial reports contain a statement of changes in equity.

**Notice to members**

There should be included in the financial report 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 the RO Schedule and regulation 161(f) of the Fair Work (Registered Organisations) Regulations 2009.

The information lodged does not set out subsections 272(1), (2) and (3). Future financial reports should set out a copy of subsections 272(1), (2) and (3).

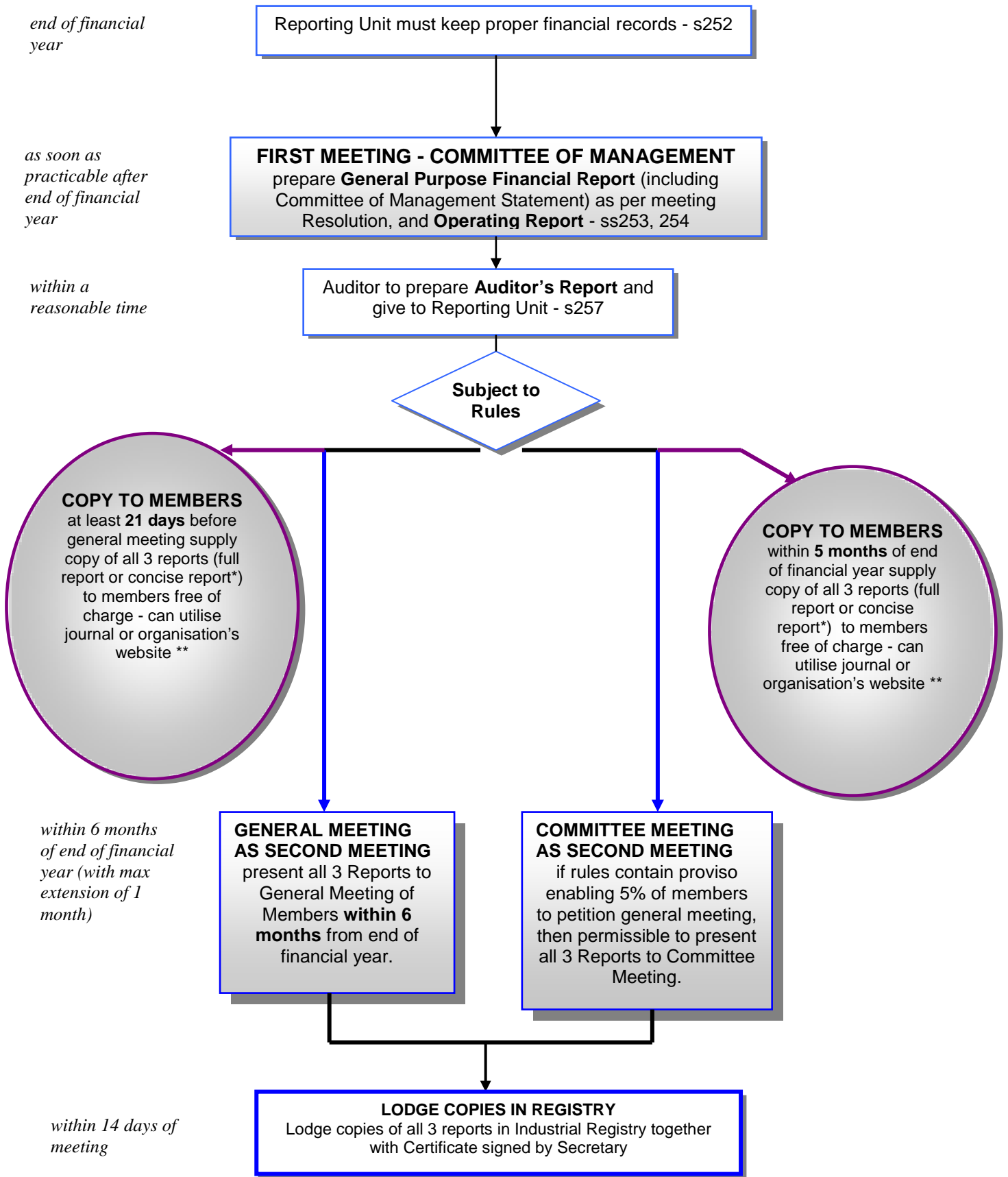
If you wish to discuss any matters further, I can be contacted on (03) 8661 7993 or by email at [larry.powell@fwa.gov.au](mailto:larry.powell@fwa.gov.au).

Yours sincerely

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

Larry Powell  
Tribunal Services and Organisations  
Fair Work Australia

# Financial Reporting Timeline (RAO Schedule)



\* concise report may be provided if s265(1)-(4) complied with. \*\* report may be supplied through organisation's journal or on organisation's website subject to particular specifications as per RAO regulation 18.



FAIR WORK  
AUSTRALIA

18 August 2010

Mr. Philip Lovel  
Secretary/Treasurer  
Australian Road Transport Industrial Organization

email: [reception@vta.com.au](mailto:reception@vta.com.au)  
[paulryan@bigpond.net.au](mailto:paulryan@bigpond.net.au)

Dear Mr Lovel,

### **Financial reports - Australian Road Transport Industrial Organization**

Thank you for your correspondence dated 11 August 2010 in response to my letter of 15 July 2010.

I note your comments indicating that the ARTIO Council 'resolved to ensure both the Federal organisation and its Branches comply with all statutory obligations and guidelines'.

We look forward in the future to full compliance with every aspect of the financial reporting requirements by all the reporting units of your organisation.

Yours sincerely,

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

Larry Powell  
Tribunal Services and Organisations



Australian Road Transport  
Industrial Organisation

ABN: 63734697902

11 August 2010

**COMMERCIAL IN CONFIDENCE**

Larry Powell  
Tribunal Services & Organisations  
Fair Work Australia  
11 Exhibition St  
MELBOURNE VIC 3001

By email: [larry.powell@fwa.gov.au](mailto:larry.powell@fwa.gov.au)

Dear Sir,

**Re: Financial Reports - ARTIO**

I refer to your correspondence of 15 July seeking further information on ARTIO's financial reports. I also note your earlier correspondence of 26 March in which you advise that ARTIO's financial reports had been filed and 'no further action is required in respect of the subject documents'.

I can advise that ARTIO Council considered your correspondence at its meeting of 4 August and resolved to ensure both the Federal organisation and its Branches comply with all statutory obligations and guidelines.

Should you require any further information please contact Paul Ryan on 0415331031.

Yours Sincerely

**Philip Lovel AM**  
Secretary Treasurer

- **ARTIO** PO Box 5, South Melbourne, Victoria, 3205 T 03 9646 8590 F 03 9646 8596 E [reception@vta.com.au](mailto: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](mailto:reception@vta.com.au)
- **ARTIO QLD** PO Box 325, Stones Corner, Queensland, 4120 T 07 3394 4388 F 07 3397 9324 E [admin@qta.com.au](mailto:admin@qta.com.au)
- **ARTIO NSW** PO Box 277, Hurstville, New South Wales, 2220 T 02 9579 2333 F 02 9579 2333 E [hughmc@artionsw.com.au](mailto:hughmc@artionsw.com.au)
- **ARTIO WA** 239 Star St, Westpool, Western Australia 6106 T 08 9355 3022 F 08 9355 3122 E [reception@transportforumwa.com.au](mailto:reception@transportforumwa.com.au)
- **ARTIO TAS** PO Box 728, Riverside, Tasmania 7250 T 0409 274 482 E [ed@tta.org.au](mailto:ed@tta.org.au)



FAIR WORK  
AUSTRALIA

15 July 2010

Mr Philip Lovel  
Acting Secretary/Treasurer  
Australian Road Transport Industrial Organization

Email: [reception@vta.com.au](mailto:reception@vta.com.au)  
Cc: [paulryan@bigpond.net.au](mailto:paulryan@bigpond.net.au)

Dear Mr Lovel

### **Financial reports – Australian Road Transport Industrial Organization**

In the course of examining the financial reports for the financial year ended 30 June 2009 of a number of the organisation's branches and considering the financial report lodged in relation to the organisation's National Office for that financial year it would appear that the Reporting Guidelines have not been fully complied with.

The financial report of the National Office provides a disclosure "Branch Fees" of \$55,693 whereas the New South Wales Branch, Victorian Branch and Queensland Branch provide the disclosures "ARTIO National Fees" of \$12,000, "Subscriptions – National Association" of \$24,000 and "Contribution – ARTIO" of \$11,000 respectively. The Tasmanian Branch provides a disclosure "Other items – GST receipts/transfers to TTA" of \$28,040. No financial report has yet been lodged by the Western Australian Branch for the year ended 30 June 2009.

Item 10(b) of the Reporting Guidelines requires that where contributions from another reporting unit are received, the amount and the name of each reporting unit are to be disclosed in either the profit and loss statement or the notes. Also, item 15 of the Reporting Guidelines requires that where another reporting unit of the organisation is the source of a cash inflow or the application of cash outflow, such cash flow should be separately disclosed and that the name of the other reporting unit be shown in the notes.

The National Office financial report should, as mentioned above, identify both the amount of contributions received from *each* reporting unit as well as the cash flows from *each* reporting unit.

Federal rule 15 of the rules of the organisation requires each branch of the organisation to collect and receive from members all fees, levies and other moneys and remit to the Secretary/Treasurer of the organisation such moneys after an amount that Council determines should be deducted by the branch. I note that Queensland Branch rule 29 requires the Branch Secretary/Treasurer to collect and receive any fees, levies payable by Branch members and to remit such moneys after an amount that Council determines has been deducted by the branch to the Secretary/Treasurer of the organisation.

I note the financial report in relation to the Queensland Branch provides the disclosure "Grants Received – Qld Trucking Association" of \$11,535. No other income appears to have been received.

The operating report for the financial report of the Queensland Branch for the year ended 30 June 2009 indicates the Branch had 6 members. Any income received in accordance with Federal rule 15 and Queensland Branch rule 29 should be clearly identified in the Queensland Branch financial statements as being membership subscriptions collected by the Branch in accordance with item 10(a) of the Reporting Guidelines. However I cannot locate any such disclosure in the Branch's financial report. As mentioned above, the only disclosure of income for the Branch is a grant received from the Qld Trucking Association.

Also, it should be noted that, as required by the beforementioned rules, only the Branch Secretary/Treasurer is able to collect any moneys payable by the Branch members to the Queensland Branch. This requirement also applies to other branches of the organisation.

Reporting Units should ensure that financial reports are prepared in accordance with Australian Accounting Standards, the Fair Work (Registered Organisations) Act 2009 and the Reporting Guidelines. In keeping with the requirements of the rules of the organisation and the legislative scheme, those reports should disclose and identify the source of income and payment between reporting units as well as subscriptions received from members. On the face of the material before me that does not appear to have occurred. However I would be pleased to receive the views of the organisation in relation to these matters.

Yours sincerely

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

Larry Powell  
Tribunal Services and Organisations

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**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**FINANCIAL REPORT  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2009**

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**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

# **INSERT YOUR**

- **Income And Expenditure Statement**
- **Balance Sheet**
- **Cash Flows**
- **Auditor's Notes**
- **Signed Auditor's statement**

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

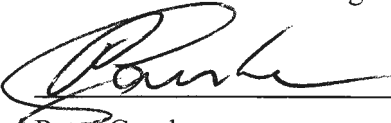
**COMMITTEE OF MANAGEMENT STATEMENT  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2009**

On 8<sup>th</sup> March 2010 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 30<sup>th</sup> June 2009:

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: 8<sup>th</sup> March 2010

\_\_\_\_\_  
Brisbane, Queensland

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**OPERATING REPORT  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2009**

**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<sup>th</sup> JUNE 2009**

**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.

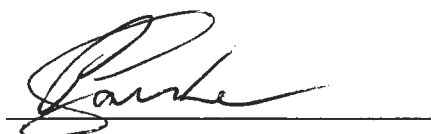
The information will be provided by pre-paid post or left for collection at the office of the reporting unit.

**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: 8<sup>th</sup> March 2010

Brisbane, Queensland

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER**  
s268 of Schedule Fair Work (Registered Organisations) Act 2009

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 20<sup>th</sup> April 2010; and
- (iii) that the full report was presented to a general meeting of members of the reporting unit on 11<sup>th</sup> May 2010 in accordance with section 266 of the RAO Schedule.



Peter Garske  
Secretary/Treasurer

12<sup>th</sup> May 2010  
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.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**FINANCIAL ACCOUNTS FOR THE YEAR ENDED  
30 JUNE 2009**

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

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**STATEMENT OF INCOME  
FOR YEAR ENDING 30 JUNE 2009**

	2009 \$	2008 \$
<b><u>INCOME</u></b>		
Grants Received – Qld Trucking Association	<u>11,535</u>	<u>9,025</u>
Total Income	11,535	9,025
<b><u>EXPENSES</u></b>		
Audit Fees	385	275
Bank Charges	156	156
Contribution – ARTIO	<u>11,000</u>	<u>8,600</u>
Total Expenditure	<u>11,541</u>	<u>9,031</u>
<b>NET OPERATING PROFIT/(LOSS) FOR YEAR</b>	<b><u><u>(6)</u></u></b>	<b><u><u>(6)</u></u></b>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**BALANCE SHEET  
AS AT 30 JUNE 2009**

	2009 \$	2008 \$
<b><u>MEMBERS FUNDS</u></b>		
Accumulated Funds – Beginning of year	42	48
Add Profit (Loss) for Year	<u>(6)</u>	<u>(6)</u>
<b>ACCUMULATED FUNDS YEAR END</b>	<b><u>36</u></b>	<b><u>42</u></b>
 <b>Represented By:</b>		
<b><u>CURRENT ASSETS</u></b>		
Cash at Bank	<u>36</u>	<u>42</u>
Total Current Assets	36	42
<b>TOTAL ASSETS</b>	<b><u>36</u></b>	<b><u>42</u></b>
 <b><u>CURRENT LIABILITIES</u></b>		
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>
<b>NET ASSETS</b>	<b><u>36</u></b>	<b><u>42</u></b>



**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**STATEMENT OF CASH FLOWS  
YEAR ENDED 30 JUNE 2009**

	2009 \$	2008 \$
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Grants Received	11,535	9,025
Payments to Suppliers & Employees	<u>(11,541)</u>	<u>9,031</u>
	(6)	(6)
<b><u>NET INCREASE (DECREASE) OF CASH HELD</u></b>		
	(6)	(6)
Cash at beginning of Period	<u>42</u>	<u>48</u>
Cash at end of Period	<u>36</u>	<u>42</u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS  
YEAR ENDED 30 JUNE 2009**

**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**

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
Net profit (loss) for year	(6)	(6)
<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>(6)</u>	<u>(6)</u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS (Cont'd)  
YEAR ENDED 30 JUNE 2009**

**NOTE 4. SUBSEQUENT EVENTS**

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

**NOTE 5. CONTINGENT LIABILITIES**

There were no contingent liabilities at 30 June 2009.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**INDEPENDENT AUDIT REPORT  
FOR THE YEAR ENDED 30 JUNE 2009**

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 2009.

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 2009**

**Independence**

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

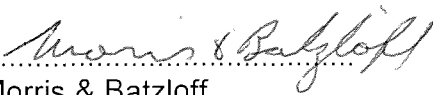
**Audit Opinion**

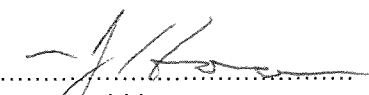
In our opinion the financial report of the Australian Road Transport Industrial Organisation, Queensland Branch is in accordance with:

(a) The Workplace Relations Act 1996, including:

- (i) presenting fairly the Branch's financial position as at 30 June 2009 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

*10 March, 2009*