



FAIR WORK  
COMMISSION

26 January 2013

Mr Peter Garske  
Secretary, Queensland Branch  
Australian Road Transport Industrial Organization

Sent by email: [admin@qta.com.au](mailto:admin@qta.com.au); [peter@qta.com.au](mailto:peter@qta.com.au)

Dear Mr Garske

**Australian Road Transport Industrial Organization Queensland Branch financial reports for the years ending 30 June 2010, 2011 and 2012 (FR2010/2623, FR2011/2637 and FR2012/322)**

Further to your correspondence of 8 May 2012 and of 4 September 2012 regarding the 2010 and 2011 financial reports for the Queensland Branch of the Australian Road Transport Industrial Organization (the Branch) I write to confirm receipt of the Branch's 2012 financial report on 19 December 2012.

Membership subscriptions

I note your explanation in your correspondence of 8 May 2012 that no membership fee was fixed, which addresses the question raised in my correspondence of 23 February 2012, thank-you. However the Branch may wish to consider potential implications as to whether a rule that enables no fees to be fixed is oppressive, unreasonable or unjust in light of the Federal Court decision in [Gray v CEPU \[2012\] FCA 380](#). Although this decision was overturned by the Full Court of the Federal Court, the question of whether financial membership without payment of dues but enabling representation in elections is oppressive, unreasonable or unjust was not considered, and therefore not overturned, by the Full Court.

Financial dependency

Note 4 in the 2012 financial reports discloses that ongoing funding of the Branch by QTA has been formalised by way of exchange of written documentation between the parties covering 2012 and future years. This note therefore addresses the question raised in my correspondence of 23 February 2013 regarding the basis on which the Branch is a going concern. It is the Fair Work Commission's (the Commission) preference that this note is reiterated in future financial reports, assuming that the agreement continues, so that readers of the report can understand why the financial reports were prepared on the basis that the Branch is a going concern.

Related party transactions

Note 4 to the Branch's financial report for 2012 discloses that QTA and the Branch share in part common membership and common management personnel. This note therefore addresses the question raised regarding related party disclosures in my correspondence of 23 February 2013.

## Expenditure: dues and subscriptions

I note in your correspondence of 8 May 2012 and of 4 September 2012 that the item 'dues and subscriptions' does not relate to affiliations as described in the Reporting Guidelines. These responses address the question raised in my correspondence of 23 February 2012.

I thank-you for your replies and apologise for my delayed response.

## Timelines

I note in your email to Kevin Donnellan of 23 December 2011 your explanation for the late lodgement of the 2010 financial report. Please note that if the Branch is unable to meet the required timeline for presentation of the report to a general meeting of members in future years it is required to apply to the Delegate of the General Manager of the Fair Work Commission for an extension of time to hold the meeting. Please also note that the Delegate can only extend the time by one month ([section 265\(5\)](#) of the *Fair Work (Registered Organisations) Act 2009*). It is a statutory obligation to meet these timelines and if the Branch is unable to do so it exposes itself to the possibility of the imposition of civil penalties.

## 2010 and 2011 financial reports

The 2010 and 2011 have now filed. I also make the following comments regarding the 2010 and 2011 financial reports to assist you when you next prepare a financial report. You are not required to take any further action in respect of the 2010 and 2011 reports.

### *Scope of Auditor's Report should refer to Committee of Management Statement*

The scope of the auditor's report on the full financial report should include the committee of management statement (RO Act [section 253\(2\)\(c\)](#) and item 24 of the [reporting guidelines](#)). In future years please ensure that the scope of the auditor's report includes the committee of management statement.

### *Committee of Management Statement refers to outdated legislation*

The Committee of Management Statements refer to the RAO Schedule, the RAO Regulations and the Registrar. In future years please ensure that Committee of Management Statements refer to the relevant legislation and the relevant office, those being:

- *Fair Work (Registered Organisations) Act 2009*
- *Fair Work (Registered Organisations) Regulations 2009*
- The General Manager of the Fair Work Commission.

## 2012 financial report

I have asked Mr Larry Powell to examine the 2012 financial report. Mr Powell will be in contact with you in due course and can be contacted on [larry.powell@fwc.gov.au](mailto:larry.powell@fwc.gov.au). Should you seek any clarification in relation to the above, please contact me on (03) 8661 7929 or via email at [eve.anderson@fwc.gov.au](mailto:eve.anderson@fwc.gov.au).

Yours sincerely



Eve Anderson

Principal Adviser

Fair Work Commission

Tel: 03 86617929

Email: [eve.anderson@fwc.gov.au](mailto:eve.anderson@fwc.gov.au)



Australian Road Transport  
Industrial Organisation

ABN: 63734697902

4<sup>th</sup> September 2012

Tribunal Services and Organisation  
Fair Work Australia  
GPO Box 1994  
MELBOURNE VIC 3001

**Attention: Eve Anderson**

**Re: Financial Reporting - Australian Road Transport Industrial Organisation (ARTIO) - Queensland Branch 2010 & 2011 Periods**

I refer to previous correspondence in particular your letter dated 23<sup>rd</sup> February 2012 and my response dated 8<sup>th</sup> May 2012, and your email dated 9<sup>th</sup> August 2012.

I can shed no light on what happened in May of this year when I drafted my response and forwarded to the Fair Work Australia address of [orgs@fwa.gov.au](mailto:orgs@fwa.gov.au) and at the same time forwarded that letter by email to my Auditor seeking his comments where required.

In any event, I have now met with my Auditor and am now in a position to provide further advice to that contained in my letter dated 8<sup>th</sup> May 2012.

I have obtained, read and sought instructions in relation to AASB 124 - Related Party Disclosure. In particular I note the provisions of Part 9. I maintain that Queensland Trucking Association Ltd (QTA) and ARTIO Queensland Branch are not related parties in accordance with AASB 124. In adopted that position I rely on the fact that both entities have separate Constitution and or Rules which are not inter-related. Each entity maintains separate control and fiduciary responsibility. I do accept that, at this point in time, there are common persons holding "office" with both legal entities. This will not always necessarily be the situation and the current position is not by the application of any Rule or Constitutional provision.

Currently the Company Secretary and CEO of QTA Ltd is also the Branch Secretary of ARTIO Queensland Branch. In addition two Directors on the Board of QTA Ltd are members of the ARTIO Queensland Branch.

Nonetheless, ARTIO Queensland Branch is prepared to make disclosure in future accounts, in accordance with the AAS standard and refer to the financial grant made by QTA Ltd to ARTIO Queensland Branch.

Further, it is intended that prior to the completion of the Audit and lodgement of financial documents for the year ended 30<sup>th</sup> June 2012, the legal entities of QTA Ltd and ARTIO Queensland Branch will exchange letters to formalise the funding arrangement between both entities and referred to in my letter dated 8<sup>th</sup> May 2012 under the heading of "Financial Dependency", not only for that financial year but also for future years in so far as it is intended that this arrangement continues.

- **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 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 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 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)

Finally in response to the question you raised in February 2012, in your final paragraph in relation to the expense of \$444.00, in the Audited accounts, I can advise that this was a subscription fee paid for the receipt of the Workplace Express Electronic Newsletter service. I confirm my previous comments that ARTIO Queensland Branch has not made any payment to any political party or any other organisation having an interest in Industrial matters.

Finally I can confirm that the ARTIO Queensland Branch financial accounts are undergoing audit and they will reflect the outcomes described above. Accordingly unless you advise me otherwise, I will assume that disclosure in the Audit will meet your requirements, assuming that the Branch complies with all other provisions of the Registered Organisations Act in particular the chronological order required for preparation, audit, advice to members and presentation to a meeting.

I look forward to your response in due course.

Yours Sincerely

A handwritten signature in black ink, appearing to read 'Peter Garske', written in a cursive style.

**Peter Garske**  
**Branch Secretary/Treasurer**



Australian Road Transport  
Industrial Organisation

ABN: 63734697902

Queensland Branch

8<sup>th</sup> May 2012

Mr Kevin Donnellan  
Tribunal Services and Organisation  
Fair Work Australia  
GPO Box 1994  
MELBOURNE VIC 3001

**Attention: Eve Anderson**  
[eve.anderson@fwa.fwa.gov.au](mailto:eve.anderson@fwa.fwa.gov.au)

Via Email: [orgs@fwa.gov.au](mailto:orgs@fwa.gov.au)

Dear Kevin

**Re: Financial Reporting - Australian Road Transport Industrial Organisation-Queensland Branch  
2010 & 2011 Periods**

Thank you for your letter dated 23<sup>rd</sup> February 2012 and subsequent reminder seeking my response.

At the outset let me assure you that it is always my intention that I exercise my responsibilities as Branch Secretary and that the ARTIO Queensland Branch exercise its obligations in a manner consistent with statutory requirements.

To the extent that any of our past/current practices require amendment or variation I will put to the Branch for endorsement a change to practice and procedure.

I will attempt to address the issues raised in the order in which they were presented.

Membership Subscriptions

In both 2010 and 2011, and indeed in earlier years no membership fee for individual members was fixed by the Branch Committee. Accordingly Branch Secretary/Treasurer did not collect any such fees. Consequently the accounts correctly disclose as zero the amount received as membership subscription.

Further explanation is provided under the next heading.

Financial Dependency

Queensland Trucking Association (QTA) Ltd is a Company registered with ASIC responding in its administration and financial management to statutory obligations administered by them.

The entities of QTA Ltd and ARTIO Queensland Branch are two separate entities sharing in part common membership in so far as those companies who are members of ARTIO Queensland Branch are also members of QTA Ltd. Historically many members of QTA Ltd choose not to be members of ARTIO Queensland Branch due to the potential for roping in provision under the old Industrial Relations Act.

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- **ARTIO TAS** PO Box 728, Riverside, Tasmania 7250 T 0409 274 482 E [ed@tta.org.au](mailto:ed@tta.org.au)

Nonetheless QTA Ltd provided industrial relations “service” to members of both QTA Ltd and ARTIO Queensland Branch in a common way. QTA Ltd has for the past 12 years employed an appropriately qualified Lawyer to deliver that service.

ARTIO Queensland Branch has for many years, and certainly during my period as QTA Ltd CEO and ARTIO Queensland Branch Secretary/Treasurer, obtained all necessary membership funds from QTA Ltd on approval of the QTA Ltd Board. Those funds have prior to recent years been expenses in relation to subscriptions to our Federally Registered Union, ARTIO and audit expenses. More recently the accounts reflect ARTIO Queensland Branch participation in the delivery of funded Government Education programs.

I will refer your comments in relation to “notes to the financial statements” to our Auditor for future reference.

There does not exist any formal agreement covering the above described arrangement. As previously stated custom and practice has been the benchmark. The ARTIO Branch officials have for many years held positions as Directors of QTA Ltd, albeit two of the current Branch officials are past Directors of QTA Ltd. It appears from your advice that it might be necessary to put in place an agreement between the two entities to reflect the current custom and practice. Such expenditure by QTA Ltd is always reflected in their annual Budget.

#### Related Party Transactions

To the extent that I have described above perhaps QTA Ltd is a “related party”, albeit that the Constitution of neither legal entity refers to the other.

However I refer this question to the Auditor of the ARTIO Queensland Branch accounts with respect to interpretation of AAS124.

#### Expenditure – Dues and Subscriptions

I will need to discuss the disclosure of the \$444.00 “dues and subscriptions” with my Auditor to respond in detail. However I can state categorically that ARTIO Queensland Branch have not made any payment to any political party or any organisation having an interest in industrial matters other than fees paid annually to our National ARTIO Council.

#### Summary

I would be pleased to receive your response to the above. I will in due course provide additional information once obtained from our Auditor.

Yours Sincerely



**Peter Garske**  
**Branch Secretary/Treasurer**

- **ARTIO** PO Box 5, South Melbourne, Victoria, 3205 T 03 9646 8590 F 03 9646 8596 E reception@vta.com.au
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FAIR WORK  
AUSTRALIA

23 February 2012

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

Dear Mr Garske

**Re: Financial reports of the Australian Road Transport Industrial Organization Queensland Branch for the years ended 30 June 2010 and 30 June 2011 (FR2010/2623 and FR2011/2639)**

I acknowledge receipt of the financial reports of the Queensland Branch of the Australian Road Transport Industrial Organization for the years ended 30 June 2010 and 30 June 2011. The documents were lodged with Fair Work Australia on 23 December 2011.

Your explanation for the late lodgment of the financial report for the year ended 30 June 2010 has been noted.

An examination of the financial reports shows elements of non-compliance with the financial reporting obligations under *Fair Work (Registered Organisations) Act 2009* [the RO Act]. I have detailed the areas of concern in the following paragraphs.

**1. Membership Subscriptions**

Rule 15 of the Australian Road Transport Industrial Organization's national rules requires each Branch to collect from each member all fees, levies and other moneys which are due by the member to the Organization. Rule 28 of the Queensland Branch rules, as they stood during the 2010 and 2011 financial years, required the Branch Committee to fix subscriptions and levies. Also rule 29 required the Secretary/Treasurer to collect and receive from each member all fees.

The Statements of Income for both 2010 and 2011 disclose zero as the amount received as membership subscriptions. On the face of the financial statements the Branch appears to be in breach of its own rules, as they stood during 2010 and 2011 financial years, and the Organization's rules. However I would be pleased to receive the views of the Branch in relation to this matter.

**2. Financial dependency**

The Branch's ability to continue as a going concern appears to be dependent on the Queensland Trucking Association's capacity and willingness to provide grants to the Branch. In future years, the notes to the financial statements should explain why the Branch can reasonably expect that this will occur. For example, if an agreement exists between the Queensland Trucking Association and the Branch that the Association will make grants to the Branch on an on-going basis, then the notes to the financial statements should state this.

I would be pleased to receive the Branch's reasons for preparing the financial statements on the basis that it is a going concern.

### **3. Related Party Transactions**

Paragraph 18 of Australian Accounting Standard 124 (related party transactions) requires that if there have been transactions between related parties, the nature of the related party relationship as well as information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on financial statements. The paragraph also sets out minimum disclosure requirements.

Please advise whether the Queensland Trucking Association is a related party. If the Association is a related party, in future years please ensure that the notes to financial statements disclose the nature of the related party relationship between the Branch and the Association and required information regarding transactions and outstanding balances.

### **4. Expenditure: dues and subscriptions**

The Statement of Income for the year ending 30 June 2011 discloses \$444 as 'dues and subscriptions' expenses. Item 11(c) of the Reporting Guidelines requires the disclosure, in either the income statement or the notes to the financial statements, of fees and periodic subscriptions in respect of affiliation to any political party, any federation, congress, council or group of organisations, or any international body having an interest in industrial matters. Please advise whether the expense line item 'dues and subscriptions' in the Statement of Income for the year ended 30 June 2011 relates to any of these matters. If so, in future years please ensure that this is explicitly stated in either the Statement of Income or the notes to the financial statements.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on 03 86617929 or by email at [eve.anderson@fwa.gov.au](mailto:eve.anderson@fwa.gov.au).

Yours sincerely



Eve Anderson  
Team Manager  
Tribunal Services and Organisations  
Fair Work Australia  
Tel: 03 86617929

Email: [eve.anderson@fwa.gov.au](mailto:eve.anderson@fwa.gov.au)



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**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**FINANCIAL REPORT  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2010**

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**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2010**

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

**STATEMENT OF INCOME**  
**FOR THE YEAR ENDED 30TH JUNE 2010**

	NOTE	2010 \$	2009 \$
<b><u>INCOME</u></b>			
Membership		-	-
Grants Received	- QLD Trucking Association	11,076	11,535
	- ARTIO National	41,211	-
<b>TOTAL INCOME</b>		<u>52,287</u>	<u>11,535</u>
<b><u>EXPENSES</u></b>			
Audit Fees		390	385
Bank Charges		175	156
Contribution - ARTIO National		10,500	11,000
Fair Work Contract Costs		41,211	-
<b>TOTAL EXPENSES</b>		<u>52,276</u>	<u>11,541</u>
<b>NET OPERATING PROFIT/(LOSS) FOR YEAR</b>		<u>11</u>	<u>(6)</u>

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

**STATEMENT OF FINANCIAL POSITION**  
**FOR THE YEAR ENDED 30TH JUNE 2010**

	NOTE	2010 \$	2009 \$
<b><u>MEMBERS FUNDS</u></b>			
Accumulated Funds - Beginning of Year		36	42
Add Profit/(Loss) for Year		11	(6)
<b>ACCUMULATED FUNDS YEAR END</b>		<u>47</u>	<u>36</u>
 <b>Represented by:</b>			
<b><u>CURRENT ASSETS</u></b>			
Cash at Bank		10	36
Receivables	- ARTIO National	5,280	-
	- Other	50	-
<b>Total Current Assets</b>		<u>5,340</u>	<u>36</u>
<b><u>TOTAL ASSETS</u></b>		<u>5,340</u>	<u>36</u>
<b><u>CURRENT LIABILITIES</u></b>			
Trade Creditors & Accruals		5,280	-
GST Payable		13	-
<b>Total Current Liabilities</b>		<u>5,293</u>	<u>-</u>
<b><u>TOTAL LIABILITIES</u></b>		<u>5,293</u>	<u>-</u>
<b><u>NET ASSETS</u></b>		<u>47</u>	<u>36</u>

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

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30TH JUNE 2010**

<b>Balance 1 July 2008</b>	42
Profit (Loss) for Year	<u>(6)</u>
<b>Balance 30 June 2009</b>	36
Profit (Loss) for Year	<u>11</u>
<b>Balance 30 June 2010</b>	<u>47</u>

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

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2010**

	NOTE	2010 \$	2009 \$
<b><u>CASH FLOWS FROM</u></b>			
<b><u>OPERATING ACTIVITIES</u></b>			
Grants Received:			
- Queensland Trucking Association		11,026	11,535
- ARTIO National		35,931	-
Payments to Suppliers & Employees:			
- ARTIO National		(10,500)	(11,000)
- Queensland Trucking Association		(35,931)	-
- Other		(552)	(541)
<b><u>NET CASH PROVIDED BY</u></b>			
<b><u>OPERATING ACTIVITIES</u></b>		<u>(26)</u>	<u>(6)</u>
<b><u>NET INCREASE/(DECREASE) IN CASH HELD</u></b>		(26)	(6)
Cash at beginning of Period		<u>36</u>	<u>42</u>
Cash at end of Period		<u><b>10</b></u>	<u><b>36</b></u>

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2010**

**NOTE 1 STATEMENT OF ACCOUNTING POLICIES**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Fair Work (Registered Organisations) Act 2009.

The financial report covers the Australian Road Transport Industrial Organisation Queensland Branch as an individual entity. The Australian Road Transport Industrial Organisation Queensland Branch is a union operating in Queensland under the Fair Work (Registered Organisations) Act 2009.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values, or except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the entity in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

**(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 1997.

**NOTE 2: INFORMATION TO BE PROVIDED TO MEMBERS OR THE GENERAL MANAGER OF FAIR WORK AUSTRALIA**

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Section 272 of Fair Work (Registered Organisations) Act 2009 which read as follows:

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

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2010**

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

	2010	2008
	\$	\$
Net Profit/(Loss) for Year	11	(6)
<b>Non Cash Flows</b>		
Depreciation	-	-
<b>Changes in Assets &amp; Liabilities</b>		
Receivables	(5,330)	-
Payables	5,293	-
	<u>(37)</u>	<u>-</u>
Net cash provided by (used in) Operating Activities	<u>(26)</u>	<u>(6)</u>

**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 2010.

**NOTE 6 UNION DETAILS**

The principal place of business of the union is:-

Australian Road Transport Industrial Organisation, Queensland Branch  
Level 1  
96 Cleveland Street  
Greenslopes Qld 4120

**NOTE 7 COMPARATIVE FIGURES**

When necessary comparative figures have been adjusted to conform with changes in presentation in the current year.



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

**INDEPENDENT AUDIT REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2010**

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

We have audited the general purpose financial report of Australian Road Transport Industrial Organisation Queensland Branch, which comprises the statement of financial position as at 30 June 2010, and the statement of income, statement of changes in equity and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes for the year then ended.

*Branch Committee of Management and the Branch Secretary's Responsibility for the Financial Report*

The branch committee of management and the branch secretary of the Branch are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009. This responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

*Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the branch committee of management and branch secretary, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Independence*

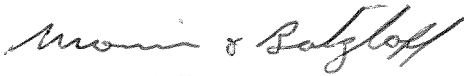
In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies and the Fair Work (Registered Organisations) Act 2009.

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

**INDEPENDENT AUDIT REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2010**

*Auditor's Opinion*

In our opinion the general purpose financial report of the Australian Road Transport Industrial Organisation Queensland Branch is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.



Morris & Batzloff  
Chartered Accountants



Norman J Hoare

Partner  
Member of Institute of Chartered Accountants  
And Holder of Current Public Practice Certificate  
Registered Company Auditor  
96 Lytton Road  
EAST BRISBANE QLD 4169

*29th September*, 2010  
*2011*

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

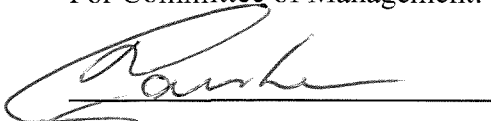
**COMMITTEE OF MANAGEMENT STATEMENT  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2010**

On 15<sup>th</sup> September 2011 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 2010:

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: 15<sup>th</sup> September 2011

Brisbane, Queensland

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**OPERATING REPORT  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2010**

**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 entitles:

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 fourteen.

**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<sup>th</sup> JUNE 2010**

**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> November 2011

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 8<sup>th</sup> November 2011; and
- (iii) that the full report was presented to a general meeting of members of the reporting unit on 13<sup>th</sup> December 2011 in accordance with section 266 of the RAO Schedule.



Peter Garske  
Secretary/Treasurer

13<sup>th</sup> December 2011  
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.