



8 November 2013

Mr Peter Garske  
Secretary/Treasurer  
Australian Road Transport Industrial Organisation, Queensland Branch  
Level 1  
96 Cleveland Street  
Greenslopes QLD 4120

Dear Mr Garske,

**Australian Road Transport Industrial Organisation Queensland Branch Financial Report for the year ended 30 June 2012 - [FR2012/322]**

I acknowledge receipt of the financial report of the Australian Road Transport Industrial Organisation, Queensland Branch (the reporting unit). The documents were lodged with Fair Work Australia on 19 December 2012. I acknowledge receipt of supplementary information from your auditor, Mr Norman Hoare, on 8 November 2013.

The financial report has now been filed. This financial report was filed based on a preliminary review.

Please note that the reporting unit financial report for the year ending 30 June 2013 may be subject to a full compliance audit.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged. The Fair Work Commission will confirm these concerns have been addressed prior to filing next year's report.

Revenue recognition

The accounting standard *AASB 101 Presentation of Financial Statements* paragraph 117 and *ASSB 118: Revenue* paragraph 35(a) requires that the entity must disclose the measurement basis or bases used in recognising revenue.

The accounting policy for grants received has not been disclosed.

**Changes to the legislation and reporting guidelines**

I note with the change of legislation, references to Fair Work Australia will need to be updated to the Fair Work Commission.

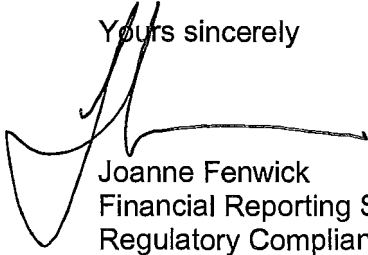
Additionally, a third edition to the General Manager's s.253 reporting guidelines was gazetted on 26 June 2013. These guidelines will apply to all financial reports that end on or after 30 June 2013. Fair Work Commission has also developed a model set of financial statement for the 2012-2013 financial year. There is no requirement to use this model but it may be a useful resource to ensure compliance with the *Fair Work (Registered Organisations) Act 2009*, the s.253 reporting guidelines and the Australian Accounting Standards.

The guidelines and model financial statements are available on the website here:  
<http://www.fwc.gov.au/index.cfm?pagename=regorgsfrguidelines#finance>

As stated previously, this financial report was filed based on a preliminary review. The financial report for the year ending 30 June 2013 may be subject to a full compliance audit.

If you have any queries regarding this letter, please contact me on (03) 8661 7886 or via email at [joanne.fenwick@fwc.gov.au](mailto:joanne.fenwick@fwc.gov.au).

Yours sincerely

A handwritten signature in black ink, appearing to be 'Joanne Fenwick', with a long horizontal flourish extending to the right.

Joanne Fenwick  
Financial Reporting Specialist  
Regulatory Compliance Branch

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**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**FINANCIAL REPORT  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2012**

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**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**See Attached**

- **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 2012**

On 16<sup>th</sup> October 2012 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 2012:

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: 17<sup>th</sup> October 2012

Brisbane, Queensland

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**OPERATING REPORT  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2012**

**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 FWA 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 twenty-four (24).

**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 2012**

**RIGHTS OF MEMBERS TO INFORMATION**

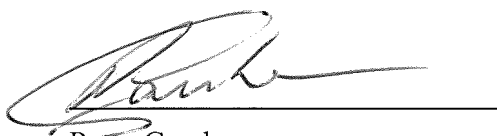
Under schedule 272(1) (2) and (3) members may request information. This request must be in writing to the secretary or any other executive officer or the organisation and may be delivered by hand at, or sent by prepaid post to, the office of the organisation.

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:

Branch President	Tim Squires
Branch Vice President	Peter Renton
Branch Secretary/Treasurer	Peter Garske
Branch Representative to National Council	Tim Squires
Branch Alternative Representative to National Council	Peter Garske
Other Committee Members	Phil Russell
	Anthony Conlon



Peter Garske  
Secretary/Treasurer

Dated: 26<sup>th</sup> October 2012

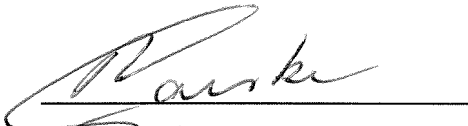
Brisbane, Queensland

**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 16<sup>th</sup> November 2012; and
- (iii) that the full report was presented to a general meeting of members of the reporting unit on 11<sup>th</sup> December 2012 in accordance with section 266 of the RAO Schedule.

  
Peter Garske  
Secretary/Treasurer

18<sup>th</sup> December 2012  
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 STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2012**

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

**STATEMENT OF INCOME**  
**FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	2012 \$	2011 \$
<b><u>INCOME</u></b>			
Grants Received	- QLD Trucking Association (4)	14,144	12,933
	- ARTIO National	-	43,700
<b>TOTAL INCOME</b>		14,144	56,633
<b><u>EXPENSES</u></b>			
Audit Fees		550	550
Bank Charges		141	158
Contribution - ARTIO National		13,000	11,025
Dues & Subscriptions		442	444
SIAP Contract Costs		-	43,700
Website Costs		-	800
<b>TOTAL EXPENSES</b>		14,133	56,677
<b>NET OPERATING PROFIT/(LOSS) FOR YEAR</b>		11	(44)

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

**STATEMENT OF FINANCIAL POSITION**  
**FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	2012 \$	2011 \$
<b><u>MEMBERS FUNDS</u></b>			
Accumulated Funds - Beginning of Year		3	47
Add Profit/(Loss) for Year		11	(44)
<b>ACCUMULATED FUNDS YEAR END</b>		<u>14</u>	<u>3</u>
 <b>Represented by:</b>			
<b><u>CURRENT ASSETS</u></b>			
Cash at Bank		14	3
Receivables	- ARTIO National	-	-
	- Other	<u>-</u>	<u>5</u>
<b>Total Current Assets</b>		14	8
<b><u>TOTAL ASSETS</u></b>		<u>14</u>	<u>8</u>
<b><u>CURRENT LIABILITIES</u></b>			
Trade Creditors & Accruals		-	-
GST Payable		<u>-</u>	<u>5</u>
<b>Total Current Liabilities</b>		-	5
<b><u>TOTAL LIABILITIES</u></b>		<u>-</u>	<u>5</u>
<b><u>NET ASSETS</u></b>		<u>14</u>	<u>3</u>

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

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30TH JUNE 2012**

<b>Balance 1 July 2010</b>	47
Profit (Loss) for Year	<u>(44)</u>
<b>Balance 30 June 2011</b>	3
Profit (Loss) for Year	<u>11</u>
<b>Balance 30 June 2012</b>	<u>14</u>

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

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	2012 \$	2011 \$
<b><u>CASH FLOWS FROM</u></b>			
<b><u>OPERATING ACTIVITIES</u></b>			
Grants Received:			
- Queensland Trucking Association	(4)	14,144	12,978
- ARTIO National		-	48,980
Payments to Suppliers & Employees:			
- ARTIO National		(13,000)	(11,025)
- Queensland Trucking Association		-	(49,780)
- Other		<u>(1,133)</u>	<u>(1,160)</u>
<b><u>NET CASH PROVIDED BY</u></b>			
<b><u>OPERATING ACTIVITIES</u></b>	(3)	<u>11</u>	<u>(7)</u>
<b><u>NET INCREASE/(DECREASE) IN CASH HELD</u></b>		11	(7)
Cash at beginning of Period		<u>3</u>	<u>10</u>
Cash at end of Period		<u>14</u>	<u>3</u>

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2012**

**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 2012**

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

	2012	2011
	\$	\$
Net Profit/(Loss) for Year	11	(44)
<b>Non Cash Flows</b>		
Depreciation	-	-
<b>Changes in Assets &amp; Liabilities</b>		
Receivables	5	5,325
Payables	(5)	(5,288)
	<u>-</u>	<u>37</u>
Net cash provided by (used in) Operating Activities	<u>11</u>	<u>(7)</u>

**NOTE 4 RELATED PARTY TRANSACTIONS**

Queensland Trucking Association Limited and the Australian Road Transport Industrial Organisation Queensland Branch (ARTIO) share, in part common membership and management personnel.

Queensland Trucking Association Limited also provides Industrial Relations services when required to members of Queensland Trucking Association Ltd and ARTIO.

The Board of Queensland Trucking Association Limited has approved funding of ARTIO to enable it to meet its commitments including subscriptions to its federally registered union and other operating expenses. This ongoing funding has now been formalised by exchange of written documentation between the entities with such documentation covering both the financial year ended 30 June 2012 and future financial years.

**NOTE 5 SUBSEQUENT EVENTS**

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

**NOTE 6 CONTINGENT LIABILITIES**

There were no contingent liabilities at 30 June 2012.

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2012**

**NOTE 7 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 8 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 2012**

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 2012, 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 2012**

*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

*20th October*, 2012