



## AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9654 6672

Mr. W. Counsell  
Secretary/Treasurer  
Australian Road Transport Industrial Organization  
Tasmanian Branch  
GPO Box 1524  
HOBART TAS 7001

Dear Mr. Counsell,

**Re: Financial Statements for year ended 30 June 2003  
FR 2003/407**

Receipt is acknowledged of the financial documents of the Tasmanian Branch of the Australian Road Transport Industrial Organization for the year ended 30 June 2003, lodged in the Industrial Registry on 13 February 2004.

The financial documents have been filed.

The following matter is referred for assistance when preparing future financial documents; no further action is requested in respect of this:

### **Auditor's Report**

The signatory of the auditor's report has not indicated whether he is registered as a company auditor - refer regulation 112.

It is the attitude of this Office that this fact should be evident to members in the published financial documents.

Would you please bring this matter to the attention of the auditor.

### **Outstanding information**

Reference is made to our letter of 10 April 2003 requesting further information concerning the Tasmanian Branch's financial documents for the year ended 30 June 2002 which were lodged in this office on 31 March 2003.

As a response does not appear to have been received, it is requested that the information required be forwarded to this office as soon as practicable, please.

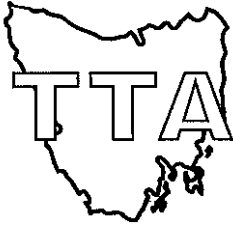
Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, Mr. Larry Powell may be contacted on (03) 8661 7993.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L Powell', with a stylized flourish at the end.

Larry Powell  
Statutory Services Branch

16 February 2004



# TASMANIAN TRANSPORT ASSOCIATION

& Tasmanian Branch of the Australian Road Transport Industrial Organisation (ARTIO-Tas)

ABN 21 009 482 599

ABN 67 940 066 287

GPO Box 1524 HOBART Tas 7001

Website: <http://www.tta.org.au>

E-mail: [ed@tta.org.au](mailto:ed@tta.org.au)

Phone: 03 6244 7436

Fax: 03 6244 7910

Mobile: 0419 361 269



9 February 2004

Deputy Industrial Registrar  
Australian Industrial Registry  
GPO Box 1994S  
Melbourne VIC 3001

Dear Sir

## Australian Road Transport Industrial Organisation Tasmanian Branch Financial Documents

Please find enclosed completed and audited ARTIO-Tas accounts for 2003.

I apologise for the late lodgment.

Yours faithfully

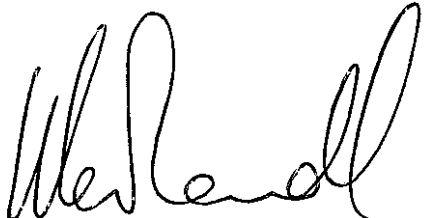
Warwick Counsell  
Secretary/Treasurer  
ARTIO-Tas

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
(TASMANIAN BRANCH)**

**SECRETARY'S CERTIFICATE**

I, Warwick Counsell, Secretary of the Australian Road Transport Industrial Organisation (Tasmanian Branch) declare that the accompanying documents are copies of the auditor's report, accounts and statements and prescribed information notice that were presented to the Annual General Meeting of the organisation held on 31 October 2003, circulated to members of the organisation in November 2003 and presented to the meeting of the Committee of Management held on 5 February 2004.

This is in accordance with s266 and s268 of the Workplace Relations Act 1996.



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Warwick Counsell!  
SECRETARY/TREASURER  
AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
(TASMANIAN BRANCH)

Dated at Hobart this ninth day of February 2004.

**AUSTRALIAN ROAD TRANSPORT  
INDUSTRIAL ORGANISATION  
(TASMANIAN BRANCH)**

**FINANCIAL STATEMENTS  
AS AT 30 JUNE 2003**

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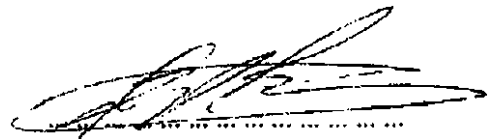
**Committee of Managements' Certificate  
Accounting Officer's Certificate  
Auditor's Report  
Statement of Financial Performance  
Statement of Financial Position  
Statement of Cash Flows  
Notes to Accounts**

**AUSTRALIAN ROAD TRANSPORT  
INDUSTRIAL ORGANISATION  
(TASMANIAN BRANCH)  
COMMITTEE OF MANagements' CERTIFICATE**

We, RON WARD ..... and DAVID BEAN ..... being two members of the Committee of the Australian Road Transport Industrial Organisation (Tasmanian Branch) do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

1. in the opinion of the Committee of Management, the attached accounts show a true and fair view of the results of the branch for the year ended 30 June 2003 and the state of affairs of the branch as at 30 June 2003, and are prepared in accordance with the basis of accounting described in Note 1 of the financial statements;
2. in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 June 2003, in accordance with the rules of organisation;
3. to the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under Section 274 of the Workplace Relations Act 1996, as amended) or copies of those records or documents, or copies of the rules of the organisation, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto, or the rules of the organisation; and
4. the branch has complied with Section 279 of the Act in relation to the financial accounts in respect of the preceding year ended 30 June 2002, and the auditor's report thereon.

*R. E. Ward*  
.....

  
.....

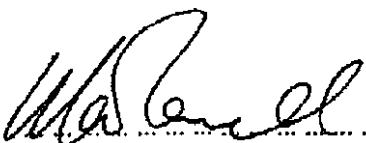
Dated at Hobart on this ..... 31<sup>st</sup> ..... day of October '03 .....

**AUSTRALIAN ROAD TRANSPORT  
INDUSTRIAL ORGANISATION  
(TASMANIAN BRANCH)  
ACCOUNTING OFFICER'S CERTIFICATE**

I, Warwick Counsell, being the Officer responsible for keeping the accounting records of the Australian Road Transport Industrial Organisation (Tasmanian Branch) certify that as at 30 June 2003 the number of members of the Branch was 26.

In my opinion:

- a) the accompanying accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2003;
- b) a record has been kept of all monies paid by, or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the organisation;
- c) before any expenditure was incurred, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- d) no payment was made out of a fund referred to in subparagraph 107 (b) (xiii) or (xv) of the Workplace Relations Act 1996.
- e) no loans or other financial benefits were made to persons holding office in the organisation; and
- f) the register of members of the organisation was maintained in accordance with the Workplace Relations Act 1996.

  
.....  
WARWICK COUNSELL

Dated at Hobart this 31<sup>st</sup> day of October 2003

# **AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION (TASMANIAN BRANCH)**

## **INDEPENDENT AUDIT REPORT**

To the members of Australian Road Transport Industrial Organisation (Tasmanian Branch)

### **Scope**

We have audited the attached accounts of Australian Road Transport Industrial Organisation (Tasmanian Branch) for the year ended 30 June 2003. The Committee of Management is responsible for the preparation and presentation of the accounts and the information they contain. We have conducted an independent audit of these accounts in order to express an opinion on them to the members of the Committee of Management.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with Australian Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and the Workplace Relations Act 1996 so as to present a view of its financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

### **Scope Limitation**

As an audit procedure it was not practicable to extend our examination of income beyond the accounting for amounts received as shown by the books and records of the organisation. This is not a deficiency, failure or shortcoming in relation to a matter referred to in subsection 276(4) of the Workplace Relations Act 1996.

### **Audit Opinion**

Subject to the preceding paragraph, in our opinion the accounts of Australian Road Transport Industrial Organisation (Tasmanian Branch) were such that:-

- (a) (i) there were kept by the organisation in relation to the year ended 30 June 2003 satisfactory accounting records, including:
  - (A) records of the sources and nature of the income of the organisation (including income from members); and
  - (B) records of the nature and purposes of the expenditure of the organisation; and
- (ii) the accounts and statements prepared under Section 273 of the Workplace Relations Act 1996 in relation to the year ended 30 June 2003 were properly drawn up so as to give a true and fair view of:
  - (A) the financial affairs of the organisation as at 30 June 2003; and
  - (B) the income and expenditure, and any surplus or deficit, of the organisation for the year; and



- (b) all the information and explanations that, under subsection (2), officers or employees of the organisation were required to provide, were provided.

LORKIN DELPERO HARRIS  
CHARTERED ACCOUNTANTS



Paul Evans

Dated at Hobart this 3 day of November 2003

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION (TAS)**

**STATEMENT OF FINANCIAL PERFORMANCE**

**FOR YEAR ENDED 30 JUNE 2003**

	<b>2003</b>	<b>2002</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Annual Dinner	63,500	49,790
Award Subscriptions	480	480
Consultancy	2,099	11,025
Interest	2,445	2,654
Members' Subscriptions	59,400	60,068
Management Services	4,000	6,500
Other	-	245
Seminars, Workshops & Meetings	21,274	1,636
Truck & Bus Subscriptions	210	210
<b>TOTAL INCOME</b>	<b>153,408</b>	<b>132,608</b>
<b>EXPENDITURE</b>		
Accounting & Audit Fees	3,564	3,745
Advertising & Promotion	3,921	1,436
Annual Dinner	34,166	23,118
ARTIO Subscription	1,400	1,000
Bad Debts	1,436	4,136
Bank Fees	334	38
Consultancy	-	5,944
Computer	90	1,601
Depreciation	1,220	2,593
Filing Fees	224	-
Insurance	1,517	-
Interest Expense	51	-
Meetings	708	742
Petrol	1,605	1,764
Penalties & Fines	110	-
Postage	877	931
Printing & Stationery	637	2,121
Publications & Subscriptions	268	1,371
Rent	-	1,900
Seminars, Workshops & Conferences	17,431	2,157
Service Fees	66,000	66,287
Sponsorship	2,000	-
Sundry	388	173
Telephone, Fax, Internet & Email	12,281	15,963
Travelling Expenses	8,060	9,237
<b>TOTAL EXPENDITURE</b>	<b>158,286</b>	<b>146,257</b>
<b>OPERATING PROFIT (LOSS)</b>	<b>(4,879)</b>	<b>(13,649)</b>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION (TAS)**

**STATEMENT OF FINANCIAL PERFORMANCE**

**FOR YEAR ENDED 30 JUNE 2003**

	<b>2003</b>	<b>2002</b>
	<b>\$</b>	<b>\$</b>
Operating Profit (Loss)	(4,879)	(13,649)
Retained Profits at the Beginning of the Financial Year	114,544	128,193
<b>FINANCIAL PROFITS AT THE END OF THE FINANCIAL YEAR</b>	<u><u>109,665</u></u>	<u><u>114,544</u></u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION (TAS)**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 30 JUNE 2003**

	2003	2002
	\$	\$
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash at Bank	23,748	25,520
Receivables	35,761	70,039
Loan - Tasmanian Transport Association	-	7,571
Investments	53,365	51,172
Accrued Income	543	958
Other Debtors	266	86
<b>TOTAL CURRENT ASSETS</b>	<u>113,682</u>	<u>155,346</u>
<b>NON CURRENT ASSETS</b>		
Plant & Equipment	23,610	23,610
Less: Accumulated Depreciation	(22,213)	(20,993)
<b>TOTAL NON CURRENT ASSETS</b>	<u>1,397</u>	<u>2,617</u>
<b>TOTAL ASSETS</b>	<u>115,079</u>	<u>157,963</u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Bank Overdraft	-	27,016
Accounts Payable	4,000	12,000
Loan - QIF Trust	2,100	2,100
GST Payable	(686)	2,303
<b>TOTAL CURRENT LIABILITIES</b>	<u>5,414</u>	<u>43,419</u>
<b>TOTAL LIABILITIES</b>	<u>5,414</u>	<u>43,419</u>
<b>NET ASSETS</b>	<u>109,665</u>	<u>114,544</u>
<b>MEMBERS' EQUITY</b>		
Accumulated Profits (Losses)	109,665	114,544
<b>TOTAL MEMBERS' EQUITY</b>	<u>109,665</u>	<u>114,544</u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION (TAS)**

**STATEMENT OF CASH FLOWS**

**AS AT 30 JUNE 2003**

	<b>2003</b>	<b>2002</b>
	<b>\$</b>	<b>\$</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income receipts	182,252	140,208
Interest Received	2,860	1,696
Payments to Suppliers	(165,246)	(155,373)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>19,865</u>	<u>(13,469)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Plant & Equipment	-	(2,213)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>-</u>	<u>(2,213)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Loan - Tasmanian Transport Association	7,571	(15,927)
Investment in National Term Deposit	(2,193)	(51,172)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>5,378</u>	<u>(67,099)</u>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>	<b>25,244</b>	<b>(82,781)</b>
Cash at the Beginning of the Year	(1,496)	81,285
<b>CASH AT 30 JUNE 2003</b>	<u><u>23,748</u></u>	<u><u>(1,496)</u></u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION (TAS)**

**STATEMENT OF CASH FLOWS**

**AS AT 30 JUNE 2003**

**NOTES TO THE STATEMENT OF CASHFLOWS**

**1. Reconciliation of Cash**

ANZ Cheque Account	20,828	15,173
National Cheque Account	292	(27,016)
National at Call Account	2,627	10,347
	<u>23,748</u>	<u>(1,496)</u>

**2. Reconciliation of Net Cash provided by Operating Activities to Operating Result**

Operating Result	(4,879)	(13,649)
Depreciation	1,220	2,593
Increase(Decrease) in creditors	(8,000)	(11,709)
Decrease(Increase) in debtors	34,278	11,720
Increase(Decrease) in GST payable	(2,989)	(1,380)
Decrease(Increase) in accrued income	415	(958)
Decrease(Increase) in other debtors	(180)	(86)
<b>Net Cash provided by Operating Activities</b>	<u>19,865</u>	<u>(13,469)</u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION (TAS)**

**DEPRECIATION SCHEDULE FOR YEAR ENDED 30 JUNE 2002**

Item	Cost	Purchase Date	Opening WDV	Dim. Value Depreciation Rate	Prime Cost Depreciation Rate	Depreciation	Closing WDV
Desktop Computer	3769	31/01/92	0	36%	100%	0	0
Sanyo Fax Machine	849	25/01/95	0	25%	100%	0	0
IBM Harddrive	550	15/09/97	108	36%		39	68
Office Equipment	7040	01/07/84	0		100%	0	0
Nashua Photocopier	2150	31/01/92	239	20%		48	191
Laptop Computer	6104	05/07/99	1739		36%	1739	0
HP Fax Machine	454	25/05/01	439		36%	163	276
Brother Printer	481	12/06/01	473		36%	173	300
Desktop Scanner	1308	03/12/01			36%	297	1011
Canon Printer	905	01/02/02			36%	134	771
	<u>23610</u>		<u>2998</u>			<u>2593</u>	<u>2617</u>

**AUSTRALIAN ROAD TRANSPORT  
INDUSTRIAL ORGANISATION  
(TASMANIAN BRANCH)  
NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS AS AT 30 JUNE 2003**

The significant policies which have been adopted in the preparation of these Accounts are:

**Note 1 - Statement of Accounting Policies**

In the opinion of the Directors, the branch is not a reporting entity. These special purpose financial statements have been drawn up for distribution to members.

Except as noted below, the Accounts have been prepared in accordance with the accounting standards and disclosure requirements of the Australian accounting bodies, applicable Accounting Standards, and the requirements of law. They 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.

The accounting standard AAS22 Related Party Disclosures has not been complied with in preparing these Accounts.

The carrying amounts of all non-current assets are reviewed at least annually to determine whether they are in excess of their recoverable amount. If the carrying amount of a non-current asset exceeds the recoverable amount, the asset is written down to the lower value. In assessing recoverable amounts the relevant cash flows have not been discounted to their present value.

**Note 2 - Information to be Provided to Members or the Registrar**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to provisions of sub-sections (1), (2) and (3) of Section 274, which reads as follows:

1. (i) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (ii) An organisation shall, on application made under sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such a manner, and within such time, as is prescribed.
- (iii) A Registrar may only make an application under sub-section (1) at the request of the member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.
- (iv) Sub-sections 2(c) of Section 279, which requires the summary to contain a statement to the effect that the organisation will provide a copy of the report, accounts and statements free of charge to any member who requests a copy.



**AUSTRALIAN ROAD TRANSPORT  
INDUSTRIAL ORGANISATION**  
(TASMANIAN BRANCH)  
**NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS AS AT 30 JUNE 2003**  
(CONTINUED)

**Note 3 - Depreciation**

Depreciation is provided on a diminishing value basis over the estimated useful life of the assets involved.

**Note 4 - Share Capital**

The organisation is limited by guarantee and accordingly does not possess share capital.

**Note 5 - Taxation**

No liability exists for income tax as "*Employer Associations*" are exempt from income tax under section 50-15 of the Income Tax Assessment Act 1997. Therefore, tax effect accounting has not been adopted.

**AUSTRALIAN ROAD TRANSPORT  
INDUSTRIAL ORGANISATION  
(TASMANIAN BRANCH)**

**2003 ANNUAL REPORT**

**and**

**FINANCIAL STATEMENTS  
AS AT 30 JUNE 2003**

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**Committee of Management's Certificate**  
**Accounting Officers' Certificate**  
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**Statement of Financial Position**  
**Statement of Cash Flows**  
**Notes to Accounts**

# AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION (TAS)

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 30 JUNE 2003

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**AUSTRALIAN INDUSTRIAL REGISTRY**

Australian Industrial Registry  
Level 35, Nauru House  
80 Collins Street  
MELBOURNE VIC 3000  
Telephone: (03) 8661 7888  
Fax: (03) 9654 6672

**Ref: FR2003/407-[278V-TAS]**

Mr Warwick Counsell  
Secretary-Treasurer  
Australian Road Transport Industrial Organization-  
Tasmanian Branch  
GPO Box 1524  
HOBART TAS 7001

Dear Mr Counsell

**Re: Australian Road Transport Industrial Organization-Tasmanian Branch  
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 30 June, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 30 June, 2003 has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (03) 8661 7787 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Clency Lapierre  
Team Manager  
E-mail: [clency.lapierre@air.gov.au](mailto:clency.lapierre@air.gov.au)  
28 July, 2003