



Australian Government

Australian Industrial Registry

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

Robin Phillips
Branch Secretary/Treasurer
Australian Road Transport Industrial Organization
Tasmanian Branch
PO Box 1524
Hobart TAS 7001

Dear Mr. Phillips,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)
Financial Reports for year ended 30 June 2005
FR2005/337**

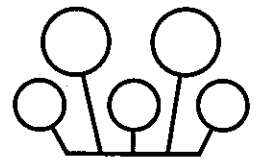
Receipt is acknowledged of your letter received in the Registry on 17 February 2005.

The documents have now been filed.

A handwritten signature in black ink that reads 'M Beare'.

Marylyn Beare
Statutory Services Branch

1 March 2006



ARTIO

Australian Road Transport
Industrial Organisation

The Industrial Register
Australian Industrial Registry
Level 35 Nauru House
80 Collins St.
Melbourne Vic 3000.
13th February 2006.

Att. Mr. Larry Powell.

Dear Larry,
Re, correspondence from M. Beare 14th December 2005 regarding financial reports.

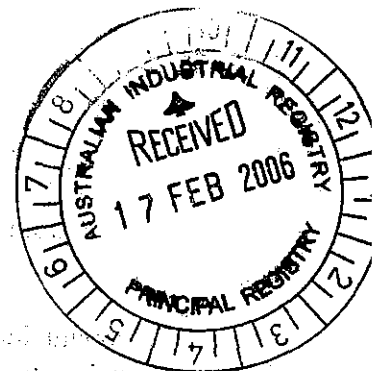
Please now be advised that as per section 266 of the RAO Schedule the financial reports for ARTIO Tas- Branch were distributed to the members from this office on December 22nd 2005

A General Meeting of members was held on Thursday 9th of February 2006 at the Royal Yacht Club in Hobart Tasmania to give the members the opportunity to raise any matter that gave concern regarding the material disclosed in the financial report.

There were no issues raised and the minutes of the meeting are available if required.

Yours faithfully,

R. Phillips
Secretary Treasurer
ARTIO Tas -Branch.



- **ARTIO** PO Box 5 South Melbourne Victoria 3205 T 03 9646 8590 F 03 9646 8596 E reception@vta.com.au
- **ARTIO VIC** PO Box 5 South Melbourne Victoria 3205 T 03 9646 8590 F 03 9646 8596 E reception@vta.com.au
- **ARTIO TAS** GPO Box 1524 Hobart Tasmania 7001 T 03 6244 7436 F 03 6244 7910 E ed@tta.org.au
- **ARTIO WA** 37, Cohn Street Carlisle Western Australia 6101 T 08 9355 3022 F 08 9355 3122 E reception@transportforumwa.com.au
- **ARTIO QLD** PO Box 325 Stones Corner Queensland 4120 T 07 3394 4388 F 07 3397 9324 E admin@qta.com.au

Affiliated associations:

New South Wales Road Transport Association Inc PO Box 7048 Wetherill Park BC New South Wales 2164 T 1300 679 782 F 9756 6274 E enquiries@nswrta.com.au



Australian Government

Australian Industrial Registry

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

Robin Phillips
Branch Secretary/Treasurer
Australian Road Transport Industrial Organization
Tasmanian Branch
PO Box 1524
Hobart TAS 7001

Dear Mr. Phillips,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)
Financial Reports for year ended 30 June 2005
FR2005/337**

Reference is made to the financial reports of the Tasmanian Branch of the abovenamed organisation for the years ended 30 June 2004 and 30 June 2005. The documents were lodged in the Industrial Registry on 16 November 2005.

Examination of the financial documents for the year ended 30 June 2004 has shown that matters requiring advice have been repeated in relation to the branch's financial documents for the year ended 30 June 2005. In these circumstances, it is considered unnecessary to provide advice for the year ended 30 June 2004.

I note that the financial report was provided to members on 9 November 2005. I also note that the financial report was presented to a meeting of the committee of management of the reporting unit on the same day.

As you know section 266 of the RAO Schedule makes provision for the methods by which a reporting entity may satisfy its obligation to present the full report to members. The purpose of the financial reporting provisions generally is to ensure disclosure to members, and, to offer those members an opportunity to raise any matter that concerns them regarding material disclosed in that information. The vehicle for members to achieve this are either at a general meeting of members or at a meeting of the committee of management. The latter option is only available if the precondition in subsection 266(3), that is the 5% rule, is satisfied. The rules of the organization do not make such provision.

Our records show that the rules of your organization do not make provision for 5% or less of members to call a special meeting of members for the purpose of considering financial reports. Your financial reports were presented to a meeting of your Committee of Management and not a meeting of members.

Your financial reports for years ended 30 June 2004 and 30 June 2005 and for future years **must** be presented to a meeting of members. If you want to continue with presenting financial reports to a committee of management meeting, the rules must be amended to make provision for 5% or less of members to call a special meeting of members for the purpose of considering financial reports.

In these circumstances, the alternatives require the presentation of the relevant documents to a general meeting of members, or at a series of meetings at different locations (this alternative is only available if the rules make provision for such meetings).

In the interim the organization is required to make its best endeavours to fully meet its obligations as set out in the RAO Schedule with respect to its obligation to present the financial report to its members.

General advice in relation to the lodged financial report

The following comments are made to assist you when you next prepare financial reports and you do not need to take any further action in respect of the financial reports already lodged other than the matters raised earlier.

1. Operating report

Right of members to resign:

Subsection 254(2)(c) requires the operating report to "give details" of the right of members to resign from the reporting unit under section 174 of the RAO Schedule. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 9 of the organisation's Rules is applicable.

Membership of Committee of Management:

The information provided on offices and office holders for the year ended 30 June 2005 wasn't part of the operating report or an attachment and should be provided as part of the Operating report.

2. General Purpose Financial Report (GPFR)

Notes to Accounts

I note that the notes to the accounts provide the provisions of section 274 of the Industrial Relations Act 1988. The accounts should set out the provisions of subsections 272(1), (2) and (3) of the RAO Schedule. Would you please ensure those subsections are copied into the GPFR in the next financial report of the Branch.

Auditor's report

The opinion of the auditor made under the auditor's report is expressed in terms previously required under the Act. Subsection 257(5) of the RAO Schedule now sets out the matters upon which an auditor is required to make an opinion. The following wording would satisfy the requirements of the Schedule:

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

A copy of this letter will be forwarded to your auditor.

Committee of Management Statement

Consistency with other reporting units

This area of the Committee of Management Statement related to Item 17(e)(iv) of the Registrar's Reporting Guidelines. Your organisation's Committee's statement at paragraph (e) (iv) provides that: "the organisation does not consist of 2 or more reporting units". Subsection 242(3) of the RAO Schedule provides, in part, that where an organisation is divided into branches, each branch will be a reporting unit.

As your organisation consists of a number of reporting units, you may wish to consider declarations that have been made by other reporting units of ARTIO when preparing this statement for next years' financial report (financial reports of all reporting units are placed on our website at www.airc.gov.au/organisations/list/list.html (click on Org Number)).

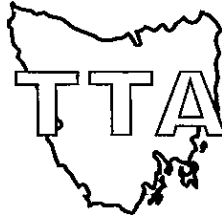
Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the RAO Schedule, please contact me on (03) 8661-7764 (Wednesdays).



Marylyn Beare
Statutory Services Branch

14 December 2005

FR 2004/444



TASMANIAN TRANSPORT ASSOCIATION

Tas Branch ARTIO
P.O Box 1524
Hobart
Tasmania 7001
ed@tta.org.au
Phone 03 6244 7436
Fax 03 6244 7910
Mob 0409 274 482

The Industrial Register
Australian Industrial Registry
Level 35, Nauru House
80 Collins St.
Melbourne Vic 3000

Attn Mr. Larry Powell.

Dear Larry,

Re ARTIO Tasmania Branch Financial Statements ~~2003/2004~~.

Please find attached financial statements for the Tasmanian Branch for the ~~2003-2004~~ year.

I trust that the format and all requirements have been met this time around however, please call me at your convenience if you have any queries.

Yours faithfully,

Robin Phillips
Branch Secretary - Treasurer.
10/11/05



Financial Package

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

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2004

	<u>2003</u>	<u>2004</u>
	\$	\$
Revenue from ordinary activities		
Annual Dinner	63,500	72,070
Interest	2,445	3,373
Management Services	4,000	4,000
Member Subscriptions	59,400	61,200
Miscellaneous Income	2,789	4,857
Seminars & Workshops	21,274	-
Total revenue from ordinary activities	<hr/> 153,408	<hr/> 145,500
Expenses from ordinary activities		
Accounting & Audit Fees	3,564	5,074
Advertising & Promotion	3,921	668
Annual Dinner Expenses	34,166	38,582
ARTIO Subscriptions	1,400	2,400
Bad Debts	1,436	-
Bank Fees	334	582
Computer Expenses	90	1,969
Depreciation	1,220	1,078
Legal Fees	-	932
Meetings	708	1,565
Postage, Printing & Stationery	1,514	1,019
Seminars & Workshops	17,431	-
Service Fees	66,000	51,307
Sundry Expenses	4,558	1,440
Telephone, Fax, Internet & Email	12,281	11,566
Travel Expenses	9,665	9,652
Total expenses from ordinary activities	<hr/> 158,286	<hr/> 127,832
Surplus / (Deficit) from ordinary activities	<hr/> (4,879)	<hr/> 17,667
Accumulated surplus - beginning of the financial year	114,544	109,665
Total available for appropriation	<hr/> 109,665	<hr/> 127,332
Transfers to reserves	-	-
Accumulated Surplus - end of the financial year	<hr/> 109,665	<hr/> 127,332

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

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30 JUNE 2004

	<u>2003</u>	<u>2004</u>
	\$	\$
Current assets		
Cash at Bank	23,748	(3,757)
Investments	53,365	56,360
Other Debtors	809	2,310
Receivables	35,761	72,577
Total current assets	113,682	127,490
Non current assets		
Plant and Equipment	23,610	23,610
Less : Accumulated Depreciation	(22,213)	(23,291)
	1,397	319
Total assets	115,079	127,809
Current liabilities		
Accounts Payable	4,000	-
Loan – QIF Trust	2,100	2,100
GST Payable	(686)	(1,623)
Total liabilities	5,414	477
Net assets	109,665	127,332
Members equity		
Accumulated Surplus / (Deficit)	109,665	127,332
Total members equity	109,665	127,332

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

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2004

	<u>2003</u>	<u>2004</u>
	\$	\$
Cash flows from operating activities		
Income receipts	182,252	103,810
Interest received	2,860	3,373
Payments to suppliers	(165,246)	(131,691)
Net cash from operating activities	19,865	(24,508)
 Cash flows from investing activities		
Investment in term deposit	(2,193)	(2,997)
Net cash from investing activities	(2,193)	(2,997)
 Cash flows from financing activities		
Loan – Tasmanian Transport Association	7,571	-
Net cash from financing activities	7,571	-
 Net Increase/(Decrease) in Cash held	25,244	(27,505)
Cash at the beginning of the financial year	(1,496)	23,748
Cash at the end of the Financial Year	23,748	(3,757)
 Reconciliation of cash		
ANZ cheque account	20,828	27,666
NAB cheque account	292	(34,160)
NAB at call account	2,627	2,737
	23,748	(24,508)
 Reconciliation of net cash used in operating activities to operating result		
Operating result	(4,879)	17,667
Depreciation	1,220	1,078
Increase / (decrease) in creditors	(8,000)	(4,000)
(Increase) / decrease in debtors	34,098	(38,312)
Increase / (decrease) in GST receivable	(2,989)	(941)
Increase / (decrease) in accrued income	415	-
Net cash used in operating activities	19,865	(24,508)

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION (TAS)

DEPRECIATION SCHEDULE

FOR THE YEAR ENDED 30 JUNE 2004

Item	Cost	Purchase Date	Opening WDV	Depreciation Rate	Depreciation Method	Depreciation	Closing WDV
Computer	3769	31/01/1992	0	100%	P	-	-
Fax Machine	849	25/01/1995	0	100%	P	-	-
IBM Harddrive	550	15/09/1997	29	36%	D	10	19
Office Equipment	7040	1/07/1984	0	100%	P	-	-
Nashua Photocopier	2150	31/01/1992	143	20%	D	29	114
Laptop Computer	6104	5/07/1999	0	36%	P	-	-
HP Fax Machine	454	25/05/2001	113	36%	P	113	-
Brother Printer	481	12/06/2001	127	36%	P	127	-
Desktop Scanner	1308	12/11/2001	540	36%	P	472	68
Cannon Printer & Windows 2000	905	1/02/2002	445	36%	P	327	118
	<u>23610</u>		<u>1397</u>			<u>1078</u>	<u>319</u>

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2004**

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 FOR THE YEAR
ENDED 30 JUNE 2004**

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)

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 2004. 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 2004 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 2004 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 2004; and
 - (B) the income and expenditure, and any surplus or deficit, or 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 2004

**Australian Road Transport Industrial Organisation
Tasmanian Branch
Operating Report for the Year Ended 30th June 2004.**

Principal Activities.

The principal activities of the Association during the financial year were to promote, protect and advance the interests of its members through development of EBAs and AWAs and appearing in various state and federal industrial courts and commissions.

Results of Principal Activities.

The Associations 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 Associations principal activities during the financial year.

Significant Changes in Associations Financial Activities.

No matters of circumstances arose during the reporting year which significantly effected the financial affairs of the association.

Trustee or Director of Trustee Company of Superannuation Entity or Exempt Public Sector Superannuation Scheme.

No Officers of the Association hold any position on the above entities.

Number of Members.

The number of persons who were, at the end of the financial year, were recorded on the Register of Members was thirty four.

Number of Employees.

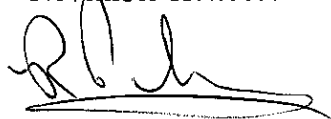
The number of employees who were, at the end of the financial year, employees of the Association was Nil measured on a full time equivalent basis.

Members of the Committee of Management.

The Members who held office of the members of the Committee of Management of the Association at the beginning of the financial year were, Warwick Council, Ron Ward, Tony Stewart.

No changes to the composition of the Committee of Management occurred during the financial year 2003-2004.

Robin Phillips
Secretary - Treasurer
November 1st 2005.



**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANIZATION TASMANIA
BRANCH
COMMITTEE OF MANAGEMENT STATEMENT.**

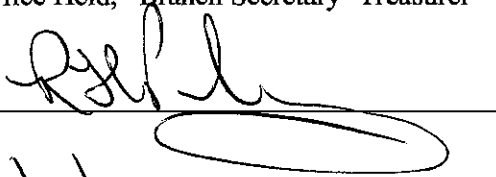
On the 9th of November 2005 the Committee of Management of the Australian Industrial Organisation - Tasmania Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2004.

The Committee of Management declares in relation to the GPFR that in its opinion,

1. the financial statements and notes comply with the Australian Accounting Standards,
2. the financial statements and notes comply with the reporting guidelines of the Industrial Registrar,
3. the financial statement 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,
4. 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,
5. during the financial year to which the GPFR relates and since the end of that year.
 - meetings of the Committee of Management were held in accordance with the rules of the organisation including the branch concerned, and
 - the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of the branch concerned and,
 - the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations, and
 - the organisation does not consist of 2 or more reporting units.
 - No information has been sought in request of a member of the reporting unit or the Register under section 272 of the RAO Schedule.
 - No orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For the Committee of Management. Robin Henry Phillips.
Title of Office Held, Branch Secretary- Treasurer

Signature



Date.

10/11/05

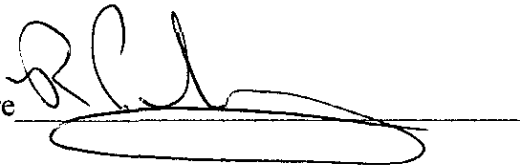
**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
TASMANIAN BRANCH.**

CERTIFICATE OF SECRETARY OR OTHER AUTHORIZED OFFICER.

I, Robin Henry Phillips, being the Secretary - Treasurer of the Australian Road Transport Industrial Organisation certify,

1. That the documents lodged herewith are copies of the full report referred to in S268 of the RAO Schedule; and
2. That the full report was provided to members on the 9th of November 2005; and
3. That the full report was presented to a meeting of management of the reporting unit on 9th of November 2005 in accordance with section 266 of the RAO Schedule.

Signature



A handwritten signature in black ink, appearing to be 'RHP', written over a horizontal line. Below the line is a large, loopy scribble.

Date.

10/11/05