



Australian Government
Australian Industrial Registry

21 January 2009

Mr Robin Phillips
Secretary
Australian Road Transport Industrial Organization, Tasmanian Branch

By email: ed@tta.org.au

Dear Mr Phillips

Re: Financial Report for the Australian Road Transport Industrial Organization, Tasmanian Branch for year ended 30 June 2008 – FR2008/387

I acknowledge receipt of the revised financial report for the Australian Road Transport Industrial Organization, Tasmanian Branch for the year ended 30 June 2008 in response to correspondence of the Registry dated 29 October 2008. The report was lodged with the Registry on 24 December 2008.

The financial report has now been filed.

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.

Notes to Financial Reports

Notice under Section 272(5) of the RAO Schedule

As you are aware, the Notes to the General Purpose Financial Report are required to include a notice drawing attention to the fact that information that is prescribed by the RAO Regulations is available to members on request.

The wording of section 272(5) of the RAO Schedule is as follows (emphasis added):

*“(5) A general purpose financial report prepared under section 253, a concise report prepared under section 265 and a report prepared under subsection 270(4) must include a notice drawing attention to subsections (1), (2) and (3) of this section **and setting out those subsections.**”*

Would you please ensure in future that the Notes contain this extract of the RAO Schedule, word for word:

“272 Information to be provided to members or Registrar

(1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be 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).

Note: This subsection is a civil penalty provision (see section 305).”

Audit Report*Auditor's Qualification*

It is not clear from the Report whether or not the Auditor is an approved Auditor. In this regard I draw your attention to the definition of approved auditor in regulation 4 of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003. In all likelihood the Auditor is such a person however, it is our preference that this is made explicit in the Report. I recommend you draw this comment to the attention of your Auditors.

Schedule 1

Reference to Schedule 1B of the Act, should properly refer to Schedule 1.

Documents not lodged in Registry within 14 days of meeting

The documents were presented to a General Meeting of Members on 23 November 2008 but were not lodged in the Registry until 24 December 2008.

In future financial years the documents should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented - see s268 of the RAO Schedule.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely



Kevin Donnellan
Statutory Services Branch
Principal Registry
Email: kevin.donnellan@airc.gov.au

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
TASMANIAN BRANCH**

FINANCIAL REPORT

30 JUNE 2008

CONTENTS	PAGES
Designated Officer's Statement	1
Operating Report	2
Income Statement	4
Balance Sheet	5
Statement of Cash Flows	6
Notes to the Financial Statements	7
Committee of Management Statement	8
Independent Audit Report	9

DESIGNATED OFFICER'S STATEMENT

Australian Road Transport Industrial Organisation - Tasmanian Branch

30 June 2008

S268 of Schedule 1B Workplace Relations Act 1996

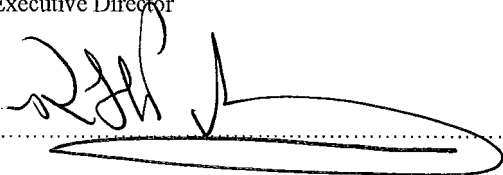
I, Robin H Phillips, being the officer responsible for keeping the accounting records of the Australian Road Transport Industrial Organisation - Tas Branch, certify:

- (i) that the documents lodged herewith are copies of the full report referred to in s 268 of the RAO Schedule; and
- (ii) that the full report was provided to members on 11 October 2008; and
- (iii) that the full report was presented to a general meeting of members of the organisation on 23 November 2008, in accordance with section 266 of the RAO Schedule

Name: Robin H Phillips

Title of office held: Executive Director

Signature:



A handwritten signature in black ink, appearing to read 'R Phillips', is written over a horizontal dotted line. Below the dotted line, there is a large, hand-drawn oval scribble.

Date: 25 November, 2008

OPERATING REPORT

Australian Road Transport Industrial Organisation - Tasmanian Branch

For the year ended 30 June 2008

Principal Activities

The principal activities of the Association during the reporting period were to provide industrial and organising services to the members consistent with the objects of the Organisation and particularly the object of protecting and improving the interests of the members.

The Association's principal activities resulted in maintaining the industry standards and protecting the members' businesses, particularly those involved with enterprise bargaining and industrial and workplace matters.

There were no significant changes in the nature of the Association's principal activities during the reporting period.

Manner of Resignation

Members may resign from the Association in accordance with rule 9, which reads as follows:

- 9(a) A member of the Association may resign from the membership by written notice addressed and delivered to the Executive Director.*
- 9(b) A notice of resignation from membership of the Association takes effect:*
- (i) where the member ceases to be eligible to become a member of the Association:*
 - (a) on the day on which the notice is received by the Association; or*
 - (b) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to be a member**whichever is the later; or*
 - (ii) in any other case:*
 - (a) at the end of one month after the notice is received by the Association; or*
 - (b) on the day specified in the notice;**whichever is later*
- 9(c) Any dues payable but not paid by a former member of the Association, in relation to a period before the member's resignation from the Association took effect, may be sued for and recovered in the name of the Association in a court of competent jurisdiction, as a debt due to the Association.*
- 9(d) A notice delivered to the Executive Director shall be taken to have been received by the Association when it was delivered.*
- 9(e) A notice of resignation that has been received by the Association is not invalid because it was not addressed and delivered in accordance with subrule 9(a).*
- 9(f) A resignation from membership of the Association is valid even if it is not effected in accordance with this rule if the members is informed in writing by or on behalf of the Association that the resignation has been accepted.*

Number of Members

The number of persons who, at the end of the reporting period, were recorded on the Register of Members of the Association was 30.

Number of Employees

The number of persons who, at the end of the reporting period, were employees of the Association was nil.

Changes in Financial Affairs

There were no significant changes in the financial state of affairs during the reporting period.

Superannuation Trustee

No officer or member held position as a trustee for a superannuation entity during the reporting period.

OPERATING REPORT

Australian Road Transport Industrial Organisation - Tasmanian Branch

For the year ended 30 June 2008

Members of Committee of Management

The persons who held office as members of the Committee of Management of the Association during the reporting period are:

J DeBruyn
R C King
J C Miller
A Murray
R E Ward
R H Phillips
D M Pratt
P Molineux
G R Stuber
M A Thorpe
D Bean

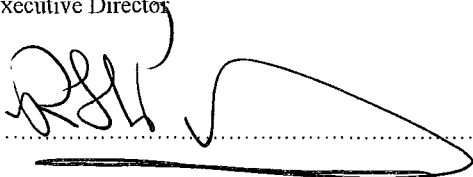
(resigned October 2007)

For Committee of Management:

Name: Robin H Phillips

Title of office held: Executive Director

Signature:



A handwritten signature in black ink, appearing to read 'RHP', is written over a horizontal dotted line. Below the dotted line, there is a thick, solid black horizontal line that extends across the width of the signature.

Date: 28 August, 2008

INCOME STATEMENT

Australian Road Transport Industrial Organisation - Tasmanian Branch	2008	2007
<i>For the year ended 30 June 2008</i>	\$	\$
Revenue		
Total Revenue	-	-
Expenses		
Audit fees	520	475
Bank fees	111	124
Subscriptions		3,000
Total Expenses	631	3,599
Income tax expense	-	-
Net profit/(loss)	(631)	(3,599)

The above statement should be read in conjunction with the accompanying notes.

BALANCE SHEET

Australian Road Transport Industrial Organisation - Tasmanian Branch	2008	2007
<i>As at 30 June 2008</i>	<i>Notes</i>	
	\$	\$
CURRENT ASSETS		
Cash at bank	1,583	1,266
GST receivable	<u>352</u>	<u>300</u>
Total Current Assets	<u>1,935</u>	<u>1,566</u>
Property, plant and equipment	23,610	23,610
Less: Accumulated depreciation	<u>(23,610)</u>	<u>(23,610)</u>
TOTAL ASSETS	<u>1,935</u>	<u>1,566</u>
CURRENT LIABILITIES		
Creditors	<u>1,000</u>	<u>-</u>
Total Current Liabilities	<u>1,000</u>	<u>-</u>
TOTAL LIABILITIES	<u>1,000</u>	<u>-</u>
NET ASSETS	<u>935</u>	<u>1,566</u>
EQUITY		
Accumulated surplus/(deficit)	<u>1,566</u>	<u>5,166</u>
Net income/(loss) for the period	<u>(631)</u>	<u>(3,599)</u>
TOTAL EQUITY	<u>935</u>	<u>1,567</u>

The above balance sheet should be read in conjunction with the accompanying notes.

STATEMENT OF CASH FLOWS

Australian Road Transport Industrial Organisation - Tasmanian Branch	2008	2007
<i>For the year ended 30 June 2008</i>	<i>Notes</i>	
	\$	\$
Cash Flows from Operating Activities		
Receipts from members	15,400	-
Other items - GST receipts/transfers to TTA	(14,400)	195
Payments to suppliers	(683)	(3,947)
Net Cash Flows from Operating Activities	317	(3,752)
Cash Flows from Investing Activities		
Net Cash Flows from Investing Activities	-	-
Cash Flows from Financing Activities		
Net Cash Flows from Financing Activities	-	-
Net Increase/(Decrease) in Cash	317	(3,752)
Cash at beginning of the financial year	1,266	5,018
Cash at the end of the financial year	1,583	1,266
Reconciliation of cash		
NAB cheque account	1,583	1,266

The above statement of cash flows should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS

Australian Road Transport Industrial Organisation - Tasmanian Branch

30 June 2008

1 Accounting Policies

These financial statements are a general purpose financial report prepared in order to satisfy the accounts preparation requirements of Schedule 1B of the Workplace Relations Act 1966. The financial report has been prepared in accordance with applicable Accounting Standards and other mandatory professional reporting requirements.

The financial statements have been prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following specific accounting policies have been adopted in the preparation of the financial report. Unless otherwise stated, accounting policies are consistent with those of the previous year.

(a) Income Tax

No provision for income tax is necessary as "Trade Unions" are exempt from income tax under section 50-15 of the Australian Income Tax Assessment Act 1997, as amended.

(b) Revenue

Revenue from the provision of services is recognised upon delivery of the service to the customer.

Revenue from member contributions is recognised proportional to the organisation's subscription year, while contributions from associated organisations is recognised on receipt of the funds.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

(c) Cash

For the purposes of the statement of cash flows, cash includes cash on hand, at banks and on deposit.

2 Information to be Provided to Members or Registrar

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner and within such time, as is prescribed
- (3) A Registrar may only make an application under subsection (1) at the request of a 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.

COMMITTEE OF MANAGEMENT STATEMENT

Australian Road Transport Industrial Organisation - Tasmanian Branch

For the year ended 30 June 2008

On 14 August 2008 the Committee of Management of Australian Road Transport Industrial Organisation - Tasmanian Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the organisation for the year ended 30 June 2008:

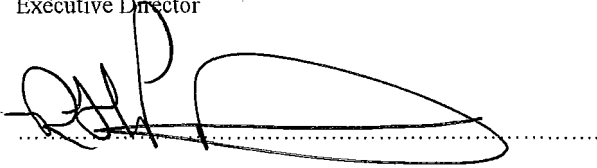
The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes show a true and fair view of the financial performance, financial position and cash flows of the organisation for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the organisation will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation;
 - (ii) the financial affairs of the organisation have been managed in accordance with the rules of the organisation;
 - (iii) the financial records of the organisation have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations;
 - (iv) the information sought in any request of a member of the organisation or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar;
 - (v) No orders have been made by the Commission under section 273 of the RAO Schedule.

For Committee of Management:

Name: Robin H Phillips

Title of office held: Executive Director

Signature: 

Date: 28 August 2008

INDEPENDENT AUDITOR'S REPORT

To the members of Australian Road Transport Industrial Organisation – Tasmanian Branch

We have audited the accompanying financial report of Australian Road Transport Industrial Organisation – Tasmanian Branch, which comprises the balance sheet as at 30 June 2008, and the income statement and cash flow statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the committee of management statement.

Committee of management' Responsibility for the Financial Report

The Committee of Management of the organisation 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 Registration and Accountability of Organisations Schedule (RAO Schedule) of the Workplace Relations Act 1996.

This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of a 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 Committee of Management, 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 Workplace Relations Act 1996 and other applicable professional ethical requirements.

Auditor's Opinion

In our opinion the financial report of Australian Road Transport Industrial Organisation – Tasmanian Branch is presented fairly in accordance with applicable Australian Accounting Standards (including the Australian Accounting Interpretations) and the requirements imposed by part 3 of Chapter 8 of the RAO Schedule of the Workplace Relations Act 1996.



GARROTT & GARROTT
Chartered Accountants

Ian R Wright
Partner

Launceston

Date: 1 September 2007

Minutes.

ARTIO (TAS Branch)

General Meeting

Royal Yacht Club Hobart.

14th August 2008

Present,

Ron Ward, (President) Robin Phillips, Ann Murray, Jim Miller,
Martin Thorpe, Ross Stuber, John DeBruyn

Apologies.

P.Molineux, R.King.

Minutes of Previous Meeting

The minutes of the previous meeting held on 7th May 2008 were read
and accepted as a true and correct record.

A. Murray – M.Thorpe - carried.

Matters arising from the minutes.

Nil.

**COPY FOR YOUR
INFORMATION**

Finance Report.

The financial year ending June 2008 financial report was presented.

Moved J. Miller that the report is accepted and a resolution be passed that the
Committee of Management Statement be completed that complies with usual
requirements and the report be distributed to the members.

Seconder, M.Thorpe. – carried.

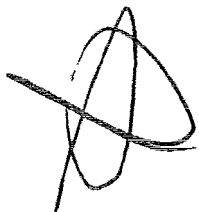
Correspondence.

Minutes of the ARTIO Federal Office general meeting 5th August 2008

General Business.

Nil.

Meeting closed at 4.45 pm.



**COPY FOR YOUR
INFORMATION**

Minutes.

ARTIO (TAS Branch)

General Meeting

23rd November 2008

Federal Country Club

Launceston.

Present,

Ron Ward, (President) Robin Phillips, Ann Murray, Jim Miller,
Martin Thorpe, R.King. (P. Ryan, observer).D.Pratt. J.DeBruyn.

Apologies.

P.Molineux,

**COPY FOR YOUR
INFORMATION**

Minutes of Previous Meeting

The minutes of the previous meeting held on 3rd October 2008 were
read and accepted as a true and correct record.
M.Thorpe – M. J. Miller - carried.

Matters arising from the minutes.

Nil.

Finance Report.

The complete audited financial report for the 2007-2008 financial years was presented
to the meeting.

Moved, D. Pratt that the report be accepted.

Seconded, R. King, - carried.

Correspondence.

Nil

General Business.

Nil

Next Meeting Date to be advised.



**COPY FOR YOUR
INFORMATION**



Australian Government
Australian Industrial Registry

Level 5, 11 Exhibition Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7764
Fax: (03) 9655 0410
Email: kevin.donnellan@airc.gov.au

Mr Robin Phillips
Branch Secretary/Treasurer
Australian Road Transport Industrial Organization, Tasmanian Branch

email: ed@tta.org.au

Dear Mr Phillips

**Re: Financial Report for the Australian Road Transport Industrial Organization,
Tasmanian Branch for year ended 30 June 2008 – FR2008/387**

I acknowledge receipt of the financial report of the Australian Road Transport Industrial Organization, Tasmanian Branch for the year ended 30 June 2008. The documents were lodged with the Registry on 23 October 2008.

The financial report has not been filed.

The following matters require your attention before any action can be taken to file the above report.

Timescale Requirements

Financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in the Industrial Registry within certain timescale requirements. For your assistance I have attached a diagrammatic summary of the financial reporting process and time-limits contained in fact sheet 9 http://www.airc.gov.au/legislation/fact_sheets/09_fact_sheet.pdf.

As you will note from the enclosed diagram the reporting process begins with a meeting of the committee of management. At that meeting a resolution is passed authorising the making of a statement by the committee in which it makes certain declarations with respect to the reporting unit's compliance with various aspects of Schedule 1 and the Industrial Registrar's Guidelines. This Committee of Management Statement and the General Purpose Financial Report are then audited.

The General Purpose Financial Report, including the Committee of Management Statement and the Operating Report, and the Auditor's Report – known as the full report – are then provided to members. Depending on the rules of the reporting unit, a copy of the full report must be provided to members at least 21 days before they are presented to a general meeting, or, if the rules allow for the full report to be presented to the committee of management, then the documents must be provided within 5 months of the end of the financial year.

The full report, accompanied by a Designated Officer's Certificate, must be lodged with the Registry within 14 days of its presentation to an appropriate meeting.

From the information available, the full report which includes the Committee of Management Statement dated 28 August 2008, Operating Report dated 28 August 2008 and Auditor's Report dated 1 September 2007 was supplied to members on 11 October 2008 and presented to a general meeting of members on 2 October 2008.

Audit Report

Auditor's Opinion

The Audit Report contained the following opinion:

“In our opinion:

- (a) there were kept by the organisation in relation to the year satisfactory accounting records, including records of the sources and nature of the income of the organisation (including income from members) and records of the nature and purposes of the expenditure of the organisation; and*
- (b) the accounts and statements prepared under section 273 of the Workplace Relations Act 1996 in relation to the year are properly drawn up so as to give a true and fair view of the financial affairs of the organisation as at the 30 June 2008 and the income and expenditure, and surplus of the organisation for the year then ended.*

All the information and explanations that were required of officers of the organisation were provided.”

The term “true and fair view” was used in the superseded legislation. Subsection 257(5) of the RAO Schedule sets out the matters upon which an auditor is required to make an opinion on whether the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and other requirements of the RAO Schedule. The following wording in the auditor’s opinion would satisfy the requirements:

“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 the RAO Schedule of the Workplace Relations Act 1996.”

Also, reference to “section 273” should properly refer to “section 253 of Schedule 1” and I note the Audit Opinion contained in the 2006 report satisfies the requirements.

Designated Officer's Certificate

The Designated Officer’s Certificate was dated 28 August 2008, although the certificate records that the full report was presented to members on 2 October 2008 and provided to members on 11 October 2008. Could you ensure that the Designated Officer’s Certificate is signed and dated after the events take place.

Action to be taken by the Branch

I would request that the Branch:

1. obtain from the Auditor, a revised opinion and provide the revised report to the Registry;
2. notify members that a general meeting of the Branch is to be held to reconsider the full report (the date should be 21 days after 11 October 2008);

3. once the meeting has concluded, provide a revised designated officer's certificate reflecting the events that occurred in compliance with the required timelines to the Registry.

Once this documentation is provided further action can be taken to finalise the report.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

A handwritten signature in black ink, appearing to read 'K Donnellan', with a long horizontal flourish extending to the right.

Kevin Donnellan
Statutory Services Branch

29 October 2008



TASMANIAN TRANSPORT ASSOCIATION

Advice - Assistance - Representation

PO.Box 1524
Hobart, Tas 7001
ABN 21 009 482 599
Phone 0409 274 482
Fax 03 6244 7910
Email, ed@tta.org.au

Mr. K. Donnellan
Australian Industrial Registry
Level 5, 11 Exhibition Street
Melbourne
Victoria 3000.

Dear Sir,

When reviewing ARTIO Tas Branch Operating report prior to signing I found need to vary the notation in relation to members being trustees of a superannuation fund, please note that two of our members hold positions of two separate superannuation funds and the details are as follows,

1. Mr. Robin Henry Phillips is a trustee of TWU Superannuation Fund.
2. Mr. Ronald Edward Ward is a trustee of Tas Plan Ltd.

Please find the financial returns for the ARTIO Tasmanian Branch included, if you have any queries please contact the writer at your convenience.

I trust that this information meets all requirements.

Yours faithfully,

Robin Phillips.
Secretary and,
Executive Director.



**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
TASMANIAN BRANCH**

FINANCIAL REPORT

30 JUNE 2008

CONTENTS	PAGES
Designated Officer's Statement	1
Operating Report	2
Income Statement	4
Balance Sheet	5
Statement of Cash Flows	6
Notes to the Financial Statements	7
Committee of Management Statement	8
Independent Audit Report	9

DESIGNATED OFFICER'S STATEMENT

Australian Road Transport Industrial Organisation - Tas Branch

30 June 2008

S268 of Schedule 1B Workplace Relations Act 1996

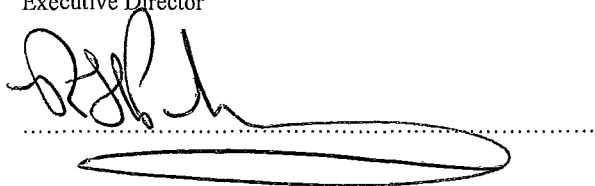
I, Robin H Phillips, being the officer responsible for keeping the accounting records of the Australian Road Transport Industrial Organisation - Tas Branch, certify:

- (i) that the documents lodged herewith are copies of the full report referred to in s 268 of the RAO Schedule; and
- (ii) that the full report was provided to members on 11 October 2008; and
- (iii) that the full report was presented to a general meeting of members of the organisation on 2 October 2008, in accordance with section 266 of the RAO Schedule

Name: Robin H Phillips

Title of office held: Executive Director

Signature:

A handwritten signature in black ink, appearing to read 'RHP', is written over a horizontal dotted line. Below the dotted line, there is a large, hand-drawn oval scribble.

Date: 28 August 2008

OPERATING REPORT

Australian Road Transport Industrial Organisation - Tas Branch

For the year ended 30 June 2008

Principal Activities

The principal activities of the Association during the reporting period were to provide industrial and organising services to the members consistent with the objects of the Organisation and particularly the object of protecting and improving the interests of the members.

The Association's principal activities resulted in maintaining the industry standards and protecting the members' businesses, particularly those involved with enterprise bargaining and industrial and workplace matters.

There were no significant changes in the nature of the Association's principal activities during the reporting period.

Manner of Resignation

Members may resign from the Association in accordance with rule 9, which reads as follows:

9(a) *A member of the Association may resign from the membership by written notice addressed and delivered to the Executive Director.*

9(b) *A notice of resignation from membership of the Association takes effect:*

(i) *where the member ceases to be eligible to become a member of the Association:*

(a) *on the day on which the notice is received by the Association; or*

(b) *on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to be a member*

whichever is the later; or

(ii) *in any other case:*

(a) *at the end of one month after the notice is received by the Association; or*

(b) *on the day specified in the notice;*

whichever is later

9(c) *Any dues payable but not paid by a former member of the Association, in relation to a period before the member's resignation from the Association took effect, may be sued for and recovered in the name of the Association in a court of competent jurisdiction, as a debt due to the Association.*

9(d) *A notice delivered to the Executive Director shall be taken to have been received by the Association when it was delivered.*

9(e) *A notice of resignation that has been received by the Association is not invalid because it was not addressed and delivered in accordance with subrule 9(a).*

9(f) *A resignation from membership of the Association is valid even if it is not effected in accordance with this rule if the members is informed in writing by or on behalf of the Association that the resignation has been accepted.*

Number of Members

The number of persons who, at the end of the reporting period, were recorded on the Register of Members of the Association was 30.

Number of Employees

The number of persons who, at the end of the reporting period, were employees of the Association was nil.

Changes in Financial Affairs

There were no significant changes in the financial state of affairs during the reporting period.

Superannuation Trustee

~~Two~~ officer or member held position as a trustee for a superannuation entity during the reporting period.

(PLEASE SEE ATTACHMENT)
R

OPERATING REPORT

Australian Road Transport Industrial Organisation - Tas Branch

For the year ended 30 June 2008

Members of Committee of Management

The persons who held office as members of the Committee of Management of the Association during the reporting period are:

J DeBruyn
R C King
J C Miller
A Murray
R E Ward
R H Phillips
D M Pratt
P Molineux
G R Stuber
M A Thorpe
D Bean

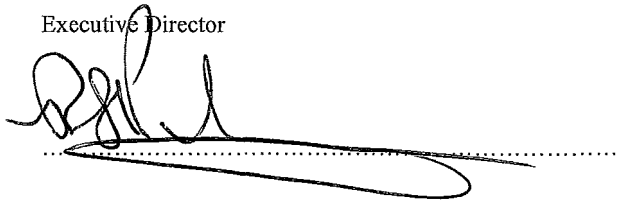
(resigned October 2007)

For Committee of Management:

Name: Robin H Phillips

Title of office held: Executive Director

Signature:

A handwritten signature in black ink, appearing to read 'RHP', is written over a horizontal dotted line. The signature is fluid and cursive.

Date: 28 August 2008

INCOME STATEMENT

Australian Road Transport Industrial Organisation - Tas Branch	2008	2007
<i>For the year ended 30 June 2008</i>	<i>\$</i>	<i>\$</i>
<i>Notes</i>		
Revenue	<u> </u>	<u> </u>
Total Revenue	<u> -</u>	<u> -</u>
Expenses		
Audit fees	520	475
Bank fees	111	124
Subscriptions	<u> </u>	<u>3,000</u>
Total Expenses	<u> 631</u>	<u> 3,599</u>
Income tax expense	<u> -</u>	<u> -</u>
Net profit/(loss)	<u> (631)</u>	<u> (3,599)</u>

The above statement should be read in conjunction with the accompanying notes.

BALANCE SHEET

Australian Road Transport Industrial Organisation - Tas Branch	2008	2007
<i>As at 30 June 2008</i>	<i>Notes</i>	
	\$	\$
CURRENT ASSETS		
Cash at bank	1,583	1,266
GST receivable	<u>352</u>	<u>300</u>
Total Current Assets	<u>1,935</u>	<u>1,566</u>
Property, plant and equipment	23,610	23,610
Less: Accumulated depreciation	<u>(23,610)</u>	<u>(23,610)</u>
TOTAL ASSETS	<u>1,935</u>	<u>1,566</u>
CURRENT LIABILITIES		
Creditors	<u>1,000</u>	<u>-</u>
Total Current Liabilities	<u>1,000</u>	<u>-</u>
TOTAL LIABILITIES	<u>1,000</u>	<u>-</u>
NET ASSETS	<u>935</u>	<u>1,566</u>
EQUITY		
Accumulated surplus/(deficit)	<u>1,566</u>	<u>5,166</u>
Net income/(loss) for the period	<u>(631)</u>	<u>(3,599)</u>
TOTAL EQUITY	<u>935</u>	<u>1,567</u>

The above balance sheet should be read in conjunction with the accompanying notes.

STATEMENT OF CASH FLOWS

Australian Road Transport Industrial Organisation - Tas Branch	2008	2007
<i>For the year ended 30 June 2008</i>	<i>\$</i>	<i>\$</i>
<i>Notes</i>		
Cash Flows from Operating Activities		
Receipts from members	15,400	
Other items - GST receipts/transfers to TTA	(14,400)	195
Payments to suppliers	(683)	(3,947)
Net Cash Flows from Operating Activities	317	(3,752)
Cash Flows from Investing Activities		
Net Cash Flows from Investing Activities	-	-
Cash Flows from Financing Activities		
Net Cash Flows from Financing Activities	-	-
Net Increase/(Decrease) in Cash	317	(3,752)
Cash at beginning of the financial year	1,266	5,018
Cash at the end of the financial year	1,583	1,266
Reconciliation of cash		
NAB cheque account	1,583	1,266

The above statement of cash flows should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS

Australian Road Transport Industrial Organisation - Tas Branch

30 June 2008

1 Accounting Policies

These financial statements are a general purpose financial report prepared in order to satisfy the accounts preparation requirements of Schedule 1B of the Workplace Relations Act 1966. The financial report has been prepared in accordance with applicable Accounting Standards and other mandatory professional reporting requirements.

The financial statements have been prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following specific accounting policies have been adopted in the preparation of the financial report. Unless otherwise stated, accounting policies are consistent with those of the previous year.

(a) Income Tax

No provision for income tax is necessary as "Trade Unions" are exempt from income tax under section 50-15 of the Australian Income Tax Assessment Act 1997, as amended.

(b) Revenue

Revenue from the provision of services is recognised upon delivery of the service to the customer.

Revenue from member contributions is recognised proportional to the organisation's subscription year, while contributions from associated organisations is recognised on receipt of the funds.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

(c) Cash

For the purposes of the statement of cash flows, cash includes cash on hand, at banks and on deposit.

2 Information to be Provided to Members or Registrar

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner and within such time, as is prescribed
- (3) A Registrar may only make an application under subsection (1) at the request of a 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.

COMMITTEE OF MANAGEMENT STATEMENT

Australian Road Transport Industrial Organisation - Tas Branch

For the year ended 30 June 2008

On 14/7/2008 the Committee of Management of Australian Road Transport Industrial Organisation - Tas Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the organisation for the year ended 30 June 2008:

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

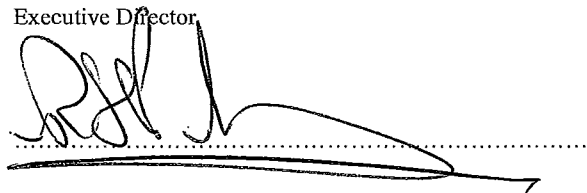
- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes show a true and fair view of the financial performance, financial position and cash flows of the organisation for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the organisation will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation;
 - (ii) the financial affairs of the organisation have been managed in accordance with the rules of the organisation;
 - (iii) the financial records of the organisation have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations;
 - (iv) the information sought in any request of a member of the organisation or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar;
 - (v) No orders have been made by the Commission under section 273 of the RAO Schedule.

For Committee of Management:

Name: Robin H Phillips

Title of office held: Executive Director

Signature:



Date: 28 August 2008



GARROTT

Chartered Accountants

INDEPENDENT AUDIT REPORT

To the Members of Australian Road Transport Industrial Organisation – Tasmanian Branch

Scope

We have audited the attached financial statements, being a special purpose financial report, of Australian Road Transport Industrial Organisation – Tasmanian Branch for the year ended 30 June 2008 as set out on pages 1 to 8. The organisation's Committee are responsible for the financial statements and have determined that the accounting policies used and described in Note 1 to the financial statements are appropriate to meet the requirements of the Workplace Relations Act 1996 and the needs of the members. We have conducted an independent audit of the financial statements in order to express an opinion on them to the members of Australian Road Transport Industrial Organisation – Tasmanian Branch. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to the needs of the members.

The financial statements have been prepared for distribution to members for the purpose of fulfilling the financial reporting requirements of the Workplace Relations Act 1996. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Australian Accounting Standards and other mandatory professional reporting requirements.

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

Audit Opinion

In our opinion:

- (a) there were kept by the organisation in relation to the year satisfactory accounting records, including records of the sources and nature of the income of the organisation (including income from members) and records of the nature and purposes of the expenditure of the organisation; and
- (b) the accounts and statements prepared under section 273 of the Workplace Relations Act 1996 in relation to the year are properly drawn up so as to give a true and fair view of the financial affairs of the organisation as at the 30 June 2008 and the income and expenditure, and surplus of the organisation for the year then ended.

All the information and explanations that were required of officers of the organisation were provided.


GARROTT & GARROTT
Chartered Accountants

Ian R Wright
Registered Company Auditor
Partner

Date: 1 September 2008