



FAIR WORK
AUSTRALIA

18 December 2009

Mr Robin Phillips
Secretary
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 2009 – FR2009/10013**

I acknowledge receipt of the financial report for the Australian Road Transport Industrial Organization, Tasmanian Branch (the Branch) for the year ended 30 June 2009. The report was lodged with Fair Work Australia on 2 December 2009. I also acknowledge the revised designated officer's certificate lodged on 16 December 2009.

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.

Operating Report

Manner of resignation

The Operating Report contains reference to "rule 9" under the heading of "manner of resignation" to satisfy the requirements of subsection 254(2)(c) of the Fair Work (Registered Organisations) Act 2009 (the Act). Could the Branch note for future reports that rule "15 – withdrawal from membership" of the Branch rules satisfies this requirement. I note the current rule book, which was last altered in 2004 and alterations, as far back as 1998, still refer to the rule 15 as the resignation rule.

Notes to Financial Reports

Notice under Section 272(5) of the RAO Schedule

The Branch has included a reference to subsections 272(1), (2) and (3) in note 2 of the notes to the financial statements to satisfy the requirements of section 272(5) of the Act. The extract contained in note 2 of section 272 relates to previous legislation. Could the Branch ensure that future reports contain the following extract from section 272:

"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)."

References to Schedule 1B

The Designated Officer's Certificate and note 21 to the notes to the financial statements contain reference to Schedule 1B of the *Workplace Relations Act 1996*. Such references should have been to Schedule 1 of the *Workplace Relations Act 1996* for note 21 and Designated Officer's Certificates prepared after 1 July 2009 should refer to the *Fair Work (Registered Organisations) Act 2009*.

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 'Kevin Donnellan', with a long horizontal flourish extending to the right.

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au

DESIGNATED OFFICER'S STATEMENT

Australian Road Transport Industrial Organisation - Tasmanian Branch
30 June 2009

S268 of Schedule 1B Workplace Relations Act 1996

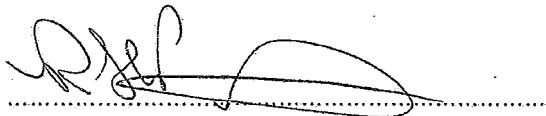
I, Robin H Phillips, being the officer responsible for keeping the accounting records of the Australian Road Transport Industrial Organisation - Tas Branch, certify:

- (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 ~~9 September 2009~~ ^{6 October 2009}; and
- (iii) that the full report was presented to a general meeting of members of the organisation on 14 November 2009, in accordance with section 266 of the RAO Schedule

Name: Robin H Phillips

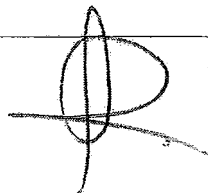
Title of office held: Executive Director

Signature: _____



Date: 18 November, 2009

KEVIN,
RECEIVED CERTIFICATE
REGARDS ROBIN PHILLIPS



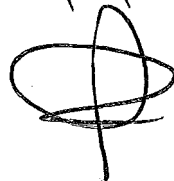
**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
TASMANIAN BRANCH
FINANCIAL REPORT**

30 JUNE 2009

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

**COPY FOR YOUR
INFORMATION**

22/11/09



DESIGNATED OFFICER'S STATEMENT

Australian Road Transport Industrial Organisation - Tasmanian Branch

30 June 2009

S268 of Schedule 1B Workplace Relations Act 1996

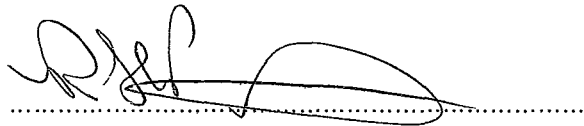
I, Robin H Phillips, being the officer responsible for keeping the accounting records of the Australian Road Transport Industrial Organisation - Tas Branch, certify:

- (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 9 September 2009; and
- (iii) that the full report was presented to a general meeting of members of the organisation on 14 November 2009, 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.

Date: 18 November, 2009

OPERATING REPORT

Australian Road Transport Industrial Organisation - Tasmanian Branch

For the year ended 30 June 2009

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 2009

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
R Wills

For Committee of Management:

Name: Robin H Phillips

Title of office held: Executive Director

Signature:



.....

Date: 9 September, 2009

BALANCE SHEET

Australian Road Transport Industrial Organisation - Tasmanian Branch	2009	2008
<i>As at 30 June 2009</i>	<i>\$</i>	<i>\$</i>
	<i>Notes</i>	
CURRENT ASSETS		
Cash at bank	1,882	1,583
GST receivable	-	352
Total Current Assets	1,882	1,935
Property, plant and equipment	23,610	23,610
Less: Accumulated depreciation	(23,610)	(23,610)
TOTAL ASSETS	1,882	1,935
CURRENT LIABILITIES		
Creditors	1,000	1,000
Total Current Liabilities	1,000	1,000
TOTAL LIABILITIES	1,000	1,000
NET ASSETS	882	935
EQUITY		
Accumulated surplus/(deficit)	935	1,566
Net income/(loss) for the period	(53)	(631)
TOTAL EQUITY	882	935

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

STATEMENT OF CASH FLOWS

Australian Road Transport Industrial Organisation - Tasmanian Branch	2009	2008
<i>For the year ended 30 June 2009</i>	<i>Notes</i>	
	\$	\$
Cash Flows from Operating Activities		
Receipts from members	28,529	15,400
Other items - GST receipts/transfers to TTA	(28,040)	(14,400)
Payments to suppliers	(190)	(683)
Net Cash Flows from Operating Activities	<u>299</u>	<u>317</u>
Cash Flows from Investing Activities		
Net Cash Flows from Investing Activities	<u>-</u>	<u>-</u>
Cash Flows from Financing Activities		
Net Cash Flows from Financing Activities	<u>-</u>	<u>-</u>
Net Increase/(Decrease) in Cash	299	317
Cash at beginning of the financial year	<u>1,583</u>	<u>1,266</u>
Cash at the end of the financial year	<u><u>1,882</u></u>	<u><u>1,583</u></u>
Reconciliation of cash		
NAB cheque account	<u><u>1,882</u></u>	<u><u>1,583</u></u>

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 2009

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 2009

On 9 September 2009 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 2009:

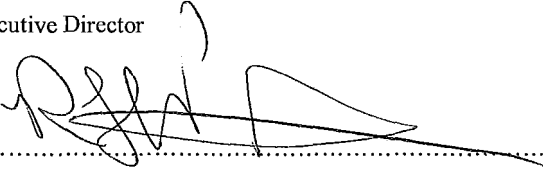
The Committee of Management declares in relation to the GPFR that in its opinion:

- (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: 9 September 2009

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 2009, 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: 5 October 2009