



FAIR WORK
AUSTRALIA

18 April 2011

Mr Robin Phillips
Executive Director
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 2010 – FR2010/2622

I acknowledge receipt of the revised Committee of Management statement and Designated Officer's certificate for the financial report for the Australian Road Transport Industrial Organization, Tasmanian Branch (the Branch) for the year ended 30 June 2010 in response to correspondence of Fair Work Australia dated 9 March 2011. The documents were lodged with Fair Work Australia on 11 April 2011.

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.

Statement of changes in equity

The financial report did not contain a statement of changes in equity. Section 253 of the *Fair Work (Registered Organisations) Act 2009* (the Act) requires a reporting unit to prepare a general purpose financial report (GPFR) which includes a profit and loss statement, a balance sheet, a statement of cash flows and any other statements required by the Australian Accounting standards. The Australian Accounting Standards require a GPFR to include a statement of changes in equity (AASB 101(10)(c)). Could the Branch ensure that future reports contain the required statements under the Act and the Accounting Standards.

Operating Report

Right of members to resign

The Operating Report contained an incomplete extract of the resignation rule of the Branch.

Subsection 254(2)(c) of the Act requires the operating report to 'give details' of the right of members to resign from the reporting unit under section 174 of the Act. This 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 15 of the Branch's Rules is applicable.

Membership of Committee of Management

The operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position - refer regulation 159(c) of the *Fair Work (Registered Organisations) Regulations 2009* (the Regulations).

Timing of Financial Documents - Lodgement of documents with Fair Work Australia

[Section 268](#) of the Act requires the Branch to lodge its financial documents with FWA within 14 days of the date of the Meeting of the Committee of Management at which they were presented (that is, 6 December 2010). The documents were not lodged with FWA until 16 February 2011. In future years please ensure that financial reports are lodged with FWA within 14 days of the meeting of the Committee of Management.

Notes to Financial Reports

Notice under Section 272(5) of the Act

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 Regulations is available to members on request. While note 2 to the financial statements does this, it replicates the wording of out-dated legislation.

Would you please ensure in future that the Notes contain this extract from the Act, word for word:

272 Information to be provided to members or General Manager

(1) A member of a reporting unit, or the General Manager, 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).

Fair Work (Registered Organisations) Act 2009

Reference to 'Schedule 1B', the 'RAO Schedule' and the 'Workplace Relations Act 1996', should properly refer to the 'Fair Work (Registered Organisations) Act 2009' (the Act) and reference to the 'RAO Regulations', should properly refer to the 'Fair Work (Registered Organisations) Regulations 2009'. Also reference to 'Industrial Registrar' in the Committee of Management statement should properly be to the 'General Manager' of Fair Work Australia.

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

Yours sincerely



Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au

Designated Officers Certificate.

Tasmanian Branch of Australian Road Transport Industrial Organisation.

Declaration to whom it may concern.

I, Robin Henry Phillips, being the Secretary/Treasurer of the branch, declare that the enclosed documents are copies of the reports that were distributed to all Tasmanian Branch Members on 14th October 2010 and, were the same copies also presented to all attendees at the Annual General Meeting held on 21st November 2010

Signed, 

Date 16th February 2011

Robin Henry Phillips.

COMMITTEE OF MANAGEMENT STATEMENT

Australian Road Transport Industrial Organisation - Tasmanian Branch

For the year ended 30 June 2010

20th SEPTEMBER 2010

On ~~27 October 2010~~ 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 2010:

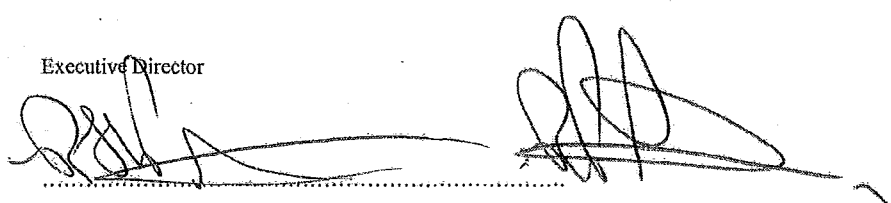
The Committee of Management declares in relation to the GPFR that in its opinion:

- ✓ (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: 13 October 2010



FAIR WORK
AUSTRALIA

9 March 2011

Mr Robin Phillips
Executive Director
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 2010 – FR2010/2622

I acknowledge receipt of the financial report for the Australian Road Transport Industrial Organization, Tasmanian Branch (the Branch) for the year ended 30 June 2010. The report was lodged with Fair Work Australia on 16 February 2011.

The financial report has not been filed.

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

Committee of Management statement

The Committee of Management statement dated 13 October 2010 records that 'on 21 October 2010 the Committee of Management of the Australian Road Transport Industrial Organization - Tasmanian Branch passed the following resolution in relation to the general purpose financial report'. I note that the Audit Report, which relies on the Committee of Management statement is also dated 13 October 2011. If the dates on the documents are correct it would appear that the resolution was made after the statement was signed and after the audit was conducted. This approach is not consistent with the *Fair Work (Registered Organisations) Act 2009* (the Act) and the reporting guidelines. Item 24 of the reporting guidelines requires the committee of management statement to contain declarations that have been made previously, so the date of the resolution cannot be after the date of the statement. Also, section 253(2)(a) (iv) of the Act provides that the committee of management statement is part of the general purpose financial report (GPFR) and the committee of management statement must form part of the audit report (section 257). Therefore the audit report must be signed after the committee of management resolution was made.

Designated Officer's certificate

The designated officer's certificate dated 13 October 2010 indicates that the full report will be provided to members on 21 October 2010 and will be presented to a general meeting of members of the organisation on 21 October 2010. Section 265(5) of the Act states that copies of the full report must be provided to members 21 days before a general meeting of members. Also section 268(c) of the Act requires the Designated Officer's certificate to certify that the report has been provided to members and has been presented to members.

Further action required by the Branch

If the various dates in the above documents are correct the Branch is to arrange for a revised Committee of Management statement to be signed (after 21 October 2010), the full report, including the revised Committee of Management statement, are then to be referred to the Auditor for a revised Audit Report to be produced. Once the revised Audit Report is received by the Branch the full report is to be distributed to members (with the appropriate 21 day period to be observed) and referred to a further general meeting of members. Once the full report has been represented, the full report and a further designated officer's certificate are to be lodged with Fair Work Australia (FWA).

If the date of the resolution (21 October 2010), contained in the Committee of Management statement dated 13 October 2010 is incorrect, the Branch is to lodge a corrected Committee of Management statement. Also a fresh Designated Officer's certificate is required to be lodged which certifies that the report was provided to members and was presented to a meeting.

Once this documentation is received by FWA further action can be taken to file the report.

In the meantime, could the Branch indicate if the date of 21 October 2010 on the Committee of Management statement was incorrect and if so, indicate the date the resolution was made.

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 line extending to the right.

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au

POSTED

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
TASMANIAN BRANCH**

FINANCIAL REPORT

30 JUNE 2010

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DESIGNATED OFFICER'S STATEMENT

Australian Road Transport Industrial Organisation - Tasmanian Branch
30 June 2010

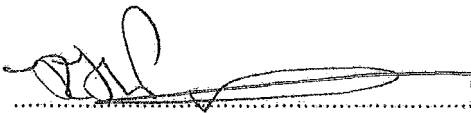
S268 of Schedule 1B Workplace Relations Act 1996

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 ^{will be} provided to members on 21 October 2010; and (A.S.M.)
- (iii) that the full report ^{will be} presented to a general meeting of members of the organisation on 21 October 2010, in accordance with section 266 of the RAO Schedule

Name: Robin H Phillips

Title of office held: Executive Director

Signature: 

Date: 13 October 2010

OPERATING REPORT

Australian Road Transport Industrial Organisation - Tasmanian Branch

For the year ended 30 June 2010

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 10.

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 2010

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:

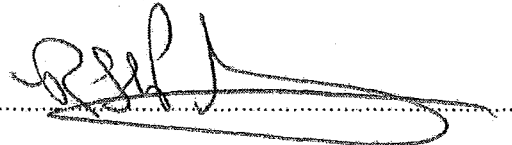
J DeBruyn
R C King
J C Miller
A Murray
P Wilken
R H Phillips
H Halton
P Molineux
R Wills
M A Thorpe

For Committee of Management:

Name: Robin H Phillips

Title of office held: Executive Director

Signature:



Date: 13 October 2010

INCOME STATEMENT

Australian Road Transport Industrial Organisation - Tasmanian Branch <i>For the year ended 30 June 2010</i>	<i>Notes</i>	2010 \$	2009 \$
Revenue			
Sundry income			136
Debt forgiven		<u>1,000</u>	
Total Revenue		<u>1,000</u>	<u>136</u>
Expenses			
Subscriptions		233	
Bank fees		118	
Sundry expenses		<u>4</u>	<u>190</u>
Total Expenses		<u>355</u>	<u>190</u>
Income tax expense		<u>-</u>	<u>-</u>
Net profit/(loss)		<u><u>645</u></u>	<u><u>(54)</u></u>

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

BALANCE SHEET

Australian Road Transport Industrial Organisation - Tasmanian Branch	2010	2009
<i>As at 30 June 2010</i>	<i>Notes</i>	
	\$	\$
CURRENT ASSETS		
Cash at bank	1,526	1,881
GST receivable	-	-
Total Current Assets	1,526	1,881
NON CURRENT ASSETS		
Property, plant and equipment	23,610	23,610
Less: Accumulated depreciation	(23,610)	(23,610)
Total Non Current Assets	-	-
TOTAL ASSETS	1,526	1,881
CURRENT LIABILITIES		
Creditors	-	1,000
Total Current Liabilities	-	1,000
TOTAL LIABILITIES	-	1,000
NET ASSETS	1,526	881
EQUITY		
Accumulated surplus/(deficit)	881	935
Net income/(loss) for the period	645	(54)
TOTAL EQUITY	1,526	881

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

STATEMENT OF CASH FLOWS

Australian Road Transport Industrial Organisation - Tasmanian Branch	2010	2009
<i>For the year ended 30 June 2010</i>	<i>Notes</i>	
	\$	\$
Cash Flows from Operating Activities		
Receipts from members	22,441	28,529
Other items - GST receipts/transfers to TTA	(22,441)	(28,040)
Payments to suppliers	(356)	(190)
Net Cash Flows from Operating Activities	<u>(356)</u>	<u>299</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	(356)	299
Cash at beginning of the financial year	1,882	1,583
Cash at the end of the financial year	<u><u>1,526</u></u>	<u><u>1,882</u></u>
Reconciliation of cash		
NAB cheque account	<u><u>1,526</u></u>	<u><u>1,882</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 2010

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 2010

On 21 October 2010 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 2010:

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: 13 October 2010



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 2010, 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.

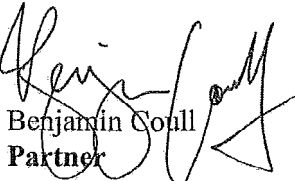
Independence

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


Benjamin Coull
Partner

Launceston

Date: 13 October 2010

Designated Officers Certificate.

Tasmanian Branch of Australian Road Transport Industrial Organisation.

Declaration to whom it may concern.

I, Robin Henry Phillips, being the Secretary/Treasurer of the branch, declare that the enclosed documents are copies of the reports that were distributed to all Tasmanian Branch Members on 14th October 2010 and, were the same copies also presented to all attendees at the Annual General Meeting held on 21st November 2010.

Signed, 

Date 16th February 2011.

Robin Henry Phillips.