



FAIR WORK
AUSTRALIA

30 December 2011

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

Email: ed@tta.org.au

Dear Mr Phillips

Financial Report for the Australian Road Transport Industrial Organization - Tasmanian Branch for the year ended 30 June 2011 (FR2011/2636)

Thank you for your response to Ms. Casey's letter of 3 November 2011. Your advice has been noted.

The proposed action in relation to the financial report of the branch for the 2011-2012 financial year appears to comply with the organisation's rules.

The financial report has now been filed.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993 or by email at larry.powell@fwa.gov.au.

Yours sincerely,

Larry Powell
Organisations, Research and Advice

From: Robin Phillips [ed@tta.org.au]
Sent: Thursday, 10 November 2011 4:16 PM
To: POWELL, Larry
Subject: RE: ARTIO Financial report - FR2011/2636

Dear Larry Powell,

In reference to the letter I received from Chantelle Casey I offer the following explanation. In my capacity of Executive Director of the Tasmanian Transport Association and also Secretary/Treasurer of the Tasmanian Transport Association and also Secretary Treasurer of The Tasmanian Branch of ARTIO I manage the finances of both groups.

Although the TTA and the ARTIO Tas Branch are separate entities we only collect one membership fee for both entities and that is done through the TTA financials (invoices) this has been done this way for as long as I have records for and then I pay the ARTIO National Branch subscriptions directly from the TTA accounts.

Last financial year, as referred to by Chantelle, I paid the amount of \$5512.50 to ARTIO National Branch for the annual subscription, as invoiced by them, from the TTA bank account, not the ARTIO bank account.

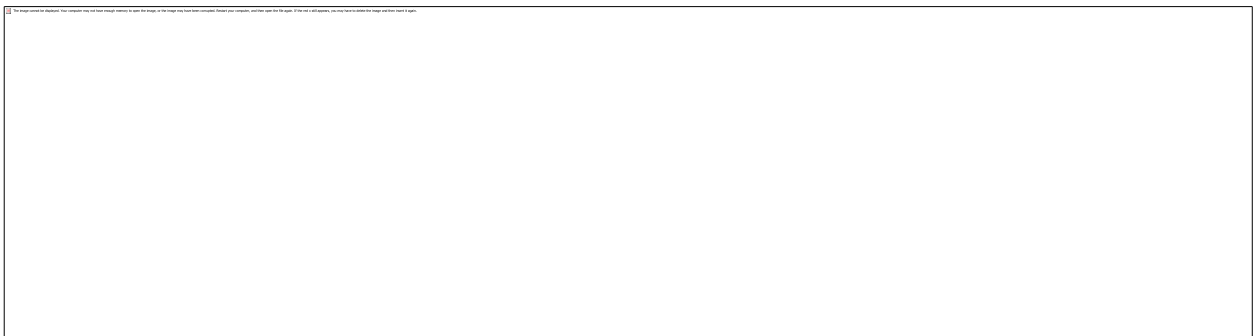
However in hindsight (and prior to receiving Chantelle's letter) I think that the way it has been done in the past probably does not fit the rules so, for this financial year I have calculated a portion of the TTA membership subscriptions to membership subscriptions of Tasmanian Branch ARTIO and transferred that amount to the ARTIO bank account and then paid the 2011-2012 National ARTIO Annual subscription from the Tasmanian Branch ARTIO account.

This transaction will appear in the 2011-2012 financial year ARTIO Tas Branch financial report.

I am happy to provide copies of cheque requests and bank statements to support this explanation if required.

This all probably sounds a bit long winded but it is in an effort to make the process correct and I would appreciate it if you could advise if what I am doing now is correct or not.

Regards,
Robin Phillips
Executive Director





FAIR WORK
AUSTRALIA

3 November 2011

Mr. Robin Phillips
Executive Director
PO BOX 728
RIVERSIDE TAS 7250

Sent via email: ed@tta.org.au

Dear Mr. Phillips,

**Financial report for year ended 30 June 2011 - FR2011/2636
Fair Work (Registered Organisations) Act 2009 (RO Act)**

I acknowledge receipt of the financial report for year ended 30 June 2011 for the Tasmanian Branch of the Australian Road Transport Industrial Organisation (ARTIO). The financial report was lodged with Fair Work Australia on 13 October 2011.

Please note that the financial report has not been filed as we require further information regarding the ARTIO financial report.

Income statement - collection of membership fees

We require further information in relation to the Income Statement of the 2011 financial report and in particular, the collection of membership fees. In order to determine the correct method in which to collect membership fees, we consulted following rules of the ARTIO - National Office and ARTIO - Tasmanian Branch:

National Office: Rule 15 - FINANCE

Each Branch shall on behalf of the Organization collect and receive from [sic] each Member all fees, levies and other moneys which are from time to time due by the Member to the Organization and shall promptly remit the same to the Secretary/Treasurer of the Organization after deduction therefrom of such amount as the Council may determine. (emphasis added)

Tasmanian Branch: Rule 29 - FINANCE

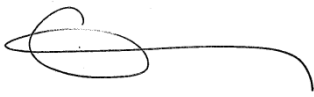
The Secretary/Treasurer shall on behalf of the Organization collect and receive from each Member all fees, levies and other moneys which are from time to time due by the Member of the Branch to the Organization, and shall remit same to the Secretary/Treasurer of the Organization after reduction therefrom of such amount as the Council may determine. Such fees and levies shall be collected from each Member on a basis to be determined by the Branch Committee. (emphasis added)

The Income Statement of the 2011 financial report of the Tasmanian Branch of the ARTIO states that the branch did not receive any income during the 2011 financial year. The National Office of the ARTIO in their 2011 financial report however, has recorded income of \$5512.50 from the Tasmania Branch in Branch Fees. This would appear to be inconsistent with the intention of the rules of both the National Office and the Tasmanian Branch of the ARTIO.

We request that further information be provided in relation to the income of the Tasmanian Branch of the ARTIO. In particular, we request an explanation of the method of collecting and distributing membership fees. For guidance, please note Australian Accounting Standards at AASB 124(12), 124(16) and 124(17) and the General Manager's Reporting Guideline 13 in relation to Related Party disclosures, which should be included in the financial report.

Please do not hesitate to contact me on (03) 8661 7988 or by email at chantelle.casey@fwa.gov.au if you have any queries.

Yours sincerely,

A handwritten signature in black ink, consisting of a large, stylized loop followed by a horizontal line that tapers to the right.

Chantelle Casey
Law Graduate
Organisations, Research and Advice
Fair Work Australia

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
TASMANIAN BRANCH**

FINANCIAL REPORT

30 JUNE 2011

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DESIGNATED OFFICER'S STATEMENT

Australian Road Transport Industrial Organisation - Tasmanian Branch

30 June 2011

S268 of the Fair Work (Registered Organisations) Act 2009

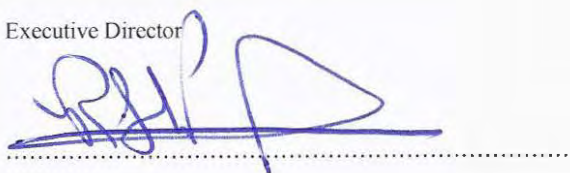
I, Robin H Phillips, being the officer responsible for keeping the accounting records of the Australian Road Transport Industrial Organisation - Tas Branch, certify:

- (i) that the documents lodged herewith are copies of the full report referred to in s268 of the Fair Work (Registered Organisations) Act 2009; and
- (ii) that the full report was provided to members on 20 August 2011; and
- (iii) that the full report was presented to a general meeting of members of the organisation on 11 October 2011, in accordance with s266 of the Fair Work (Registered Organisations) Act 2009

Name: Robin H Phillips

Title of office held: Executive Director

Signature:



Date: 11 October 2011

OPERATING REPORT

Australian Road Transport Industrial Organisation - Tasmanian Branch

For the year ended 30 June 2011

Principal Activities

The principal activities of the organisation 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 organisation'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 organisation's principal activities during the reporting period.

Resignation from Membership

A member has the right to resign from the Organisation under s174 of the Fair Work (Registered Organisations) Act 2009, which reads:

- 1 *A member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation*
- 2 *A notice of resignation from membership of the organisation takes effect:*
 - (i) *where the member ceases to be eligible to become a member of the organisation:*
 - (a) *on the day on which the notice is received by the organisation; 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 two weeks, or such shorter period as specified in the rules of the organisation, after the notice is received by the organisation; or*
 - (b) *on the day specified in the notice;**whichever is later*
- 3 *Any dues payable but not paid by a former member of the organisation, in relation to a period before the member's resignation from the organisation took effect, may be sued for and recovered in the name of the organisation in a court of competent jurisdiction, as a debt due to the organisation.*
- 4 *A notice delivered to the person mentioned in subsection (1) is taken to have been received by the organisation when it was delivered.*
- 5 *A notice of resignation that has been received by the organisation is not invalid because it was not addressed and delivered in accordance with subsection (1)*
- 6 *A resignation from membership of the organisation is valid even if it is not effected in accordance with this section if the member is informed in writing by or on behalf of the organisation 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 organisation was 10.

Number of Employees

The number of persons who, at the end of the reporting period, were employees of the organisation 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 20 JJ

Members of Committee of Management

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

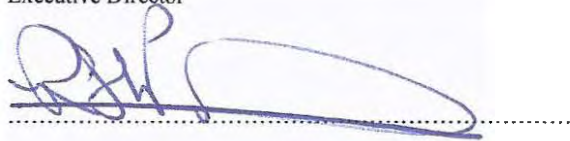
J. DeBruyn.
H. Halton
J. Miller
P. Molineux
A. Murray.
R. Phillips

For Committee of Management:

Name: Robin H Phillips

Title of office held: Executive Director

Signature:



Date: 12 August 2011

OPERATING REPORT

Australian Road Transport Industrial Organisation - Tasmanian Branch

For the year ended 30 June 20 JJ

Members of Committee of Management

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

J. DeBruyn.
H. Halton
J. Miller
P. Molineux
A. Murray.
R. Phillips

For Committee of Management:

Name: Robin H Phillips

Title of office held: Executive Director

Signature:



Date: 12 August 2011

INCOME STATEMENT

Australian Road Transport Industrial Organisation - Tasmanian Branch	2011	2010
<i>For the year ended 30 June 2011</i>	\$	\$
Revenue		
Sundry income		
Debt forgiven	-	1,000
Total Revenue	-	1,000
Expenses		
Subscriptions	-	233
Bank fees	126	118
Sundry expenses	-	4
Total Expenses	126	355
Income tax expense	-	-
Net profit/(loss)	(126)	645

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

BALANCE SHEET

Australian Road Transport Industrial Organisation - Tasmanian Branch <i>As at 30 June 2011</i>	<i>Notes</i>	2011 \$	2010 \$
CURRENT ASSETS			
Cash at bank		1,400	1,526
GST receivable		-	-
Total Current Assets		<u>1,400</u>	<u>1,526</u>
NON CURRENT ASSETS			
Property, plant and equipment		23,610	23,610
Less: Accumulated depreciation		<u>(23,610)</u>	<u>(23,610)</u>
Total Non Current Assets		<u>-</u>	<u>-</u>
TOTAL ASSETS		<u>1,400</u>	<u>1,526</u>
CURRENT LIABILITIES			
Creditors		-	-
Total Current Liabilities		<u>-</u>	<u>-</u>
TOTAL LIABILITIES		<u>-</u>	<u>-</u>
NET ASSETS		<u>1,400</u>	<u>1,526</u>
EQUITY			
Accumulated surplus/(deficit)		1,526	881
Net income/(loss) for the period		<u>(126)</u>	<u>645</u>
TOTAL EQUITY		<u>1,400</u>	<u>1,526</u>

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

STATEMENT OF CHANGES IN EQUITY

Australian Road Transport Industrial Organisation - Tasmanian Branch

For the year ended 30 June 2011

	Retained Earnings \$	Total \$
2011		
Balance at 1 July 2010	1,526	1,526
Net income/(loss) for the year	<u>(126)</u>	<u>(126)</u>
Balance at 30 June 2011	<u><u>1,400</u></u>	<u><u>1,400</u></u>
2010		
Balance at 1 July 2009	881	881
Net income/(loss) for the year	<u>645</u>	<u>645</u>
Balance at 30 June 2010	<u><u>1,526</u></u>	<u><u>1,526</u></u>

STATEMENT OF CASH FLOWS

Australian Road Transport Industrial Organisation - Tasmanian Branch <i>For the year ended 30 June 2011</i>	2011 \$	2010 \$
<i>Notes</i>		
Cash Flows from Operating Activities		
Receipts from members	-	22,441
Other items - GST receipts/transfers to TTA	-	(22,441)
Payments to suppliers	<u>(126)</u>	<u>(356)</u>
Net Cash Flows from Operating Activities	<u>(126)</u>	<u>(356)</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	(126)	(356)
Cash at beginning of the financial year	<u>1,526</u>	<u>1,882</u>
Cash at the end of the financial year	<u><u>1,400</u></u>	<u><u>1,526</u></u>
Reconciliation of cash		
NAB cheque account	<u><u>1,400</u></u>	<u><u>1,526</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 2011

1 Accounting Policies

These financial statements are a general purpose financial report prepared in order to satisfy the accounts preparation requirements of s272 of the Fair Work (Registered Organisations) Act 2009. 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 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).

COMMITTEE OF MANAGEMENT STATEMENT

Australian Road Transport Industrial Organisation - Tasmanian Branch

For the year ended 30 June 2011

On 12 July 2011 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 2011:

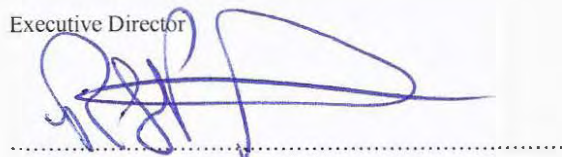
- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager of Fair Work Australia;
- (c) the financial statements and notes show a true and fair view of the financial performance, financial position, changes in equity 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 Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009;
 - (iv) the information sought in any request of a member of the organisation or the General Manager of Fair Work Australia duly made under s272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or General Manager of Fair Work Australia;
 - (v) No orders have been made by the Commission under the Fair Work (Registered Organisations) Act 2009.

For Committee of Management:

Name: Robin H Phillips

Title of office held: Executive Director

Signature:



Date: 12 July 2011

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 2011, the income statement, statement of changes in equity, statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the committee of management's statement.

Committee of Management's Responsibility for the Financial Report

The Committee of Management of the organisation are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009.

This responsibility includes establishing and maintaining internal control relevant to the preparation of the financial report that is free from material misstatement, whether due to fraud or error. In Note 1, the Committee of Management also state, in accordance with Accounting Standard AASB 101 *Presentation of Financial Statements*, that the financial statements comply with International Financial Reporting Standards.

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. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about 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 of the financial report that gives a true and fair view 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.

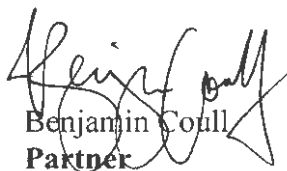
Independence

In conducting our audit, we have complied with the independence requirements of the Fair Work (Registered Organisations) Act 2009 and other applicable professional ethical requirements.

Auditor's Opinion

In our opinion the financial report of Australian Road Transport Industrial Organisation – Tasmanian Branch presented fairly in accordance with applicable Australian Accounting Standards (including the Australian Accounting Interpretations) and the requirements imposed by Fair Work (Registered Organisations) Act 2009.


GARROTT & GARROTT
Chartered Accountants


Benjamin Coull
Partner

Launceston

Date: 12 August 2011