



FAIR WORK
COMMISSION

27 January 2013

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

Sent via email: ed@tta.org.au

Dear Mr Phillips

Australian Road Transport Industrial Organization Tasmanian Branch financial report for the year ending 30 June 2012 (FR2012/321)

I acknowledge receipt of the financial report for the Australian Road Transport Industrial Organization, Tasmanian Branch for the year ended 30 June 2012. The report was lodged with Fair Work Australia on 20 November 2012. I also acknowledge receipt of an amended designated officer's statement which was lodged on 27 November 2012.

The financial report is filed.

I direct your attention to the following comments concerning the above reports and the financial reporting obligations under the *Fair Work (Registered Organisations) Act 2009* (the RO Act). Please note that these matters are generally advised for assistance in the future preparation of financial reports. No further action is required in respect of the subject documents.

Operating Report

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. In future years please ensure that the period for which each member of the committee held office is stated.

Right of members to resign

Subsection 254(2)(c) of the RO Act requires the operating report to 'give details' of the right of members to resign from the reporting unit under section 174. I note that the current version of the resignation rule has not been provided. Please ensure in future that the current version of that rule is reproduced.

Disclosure of contributions to another reporting unit

Reporting Guideline 11(b) requires that where contributions from the reporting unit (the Branch) are paid to another reporting unit in the Australian Road Transport Industrial Organization, the amount and the name of each reporting unit are to be disclosed in either the profit and loss statement or the notes. Also, Reporting Guideline 15 requires that where another reporting unit of the organisation is the source of a cash inflow or the application of cash outflow, such cash flow should be separately disclosed and that the name of the other reporting unit be shown in the notes.

I note that the Income statement provides as an expense disclosure 'Subscriptions' of \$7,282 whilst the Statement of Cash Flows provides a disclosure 'Payments of suppliers' of \$7,408.

If 'Subscriptions' relate to transactions with other reporting units in the Australian Road Transport Industrial Organization, please ensure that the name(s) of the reporting unit(s) are disclosed either in the income statement or the notes. If the Cash Flow Statement includes cash flows to other reporting units in the Australian Road Transport Industrial Organization please ensure that the name(s) of the reporting unit(s) and the amount of any cash flows are disclosed in the notes to the Cash Flow Statement.

Signatory

I note that you have signed the designated officer's statement, operating report and committee of management statement as Executive Director. Such office is not provided in the rules of the organisation. Future documents should refer to the office as provided by the rules of the organisation, that is Branch Secretary/Treasurer.

Extension

An extension of time for lodgement of the financial report was granted on 20 December 2012. It should be noted that full compliance with the financial reporting requirements, including the relevant timescales, must be complied with.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7929 or via email at eve.anderson@fwc.gov.au.

Yours sincerely



Eve Anderson

Principal Adviser

Fair Work Commission

Tel: 03 86617929

Email: eve.anderson@fwc.gov.au



FAIR WORK
AUSTRALIA

20 December 2012

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

Email: ed@tta.org.au

Dear Mr Phillips

**Section 268 of the *Fair Work (Registered Organisations) Act 2009*
Application for extension of time to lodge financial return for year ended 30 June 2012
Australian Road Transport Industrial Organization, Tasmanian Branch**

I acknowledge receipt of the financial report of the Australian Road Transport Industrial Organization, Tasmanian Branch (the reporting unit) on 20 November 2012.

The Designated Officer's Certificate indicates that the full report was presented to a general meeting of the reporting unit's members on 26 October 2012. The financial report was lodged with Fair Work Australia on 20 November 2012, by which time the requisite statutory time frame for lodgement of 14 days that it set out in section 268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act), had passed.

On 6 December 2012, Fair Work Australia advised the reporting unit that, in accordance with section 268 of the RO Act, a request for an extension of time to lodge the financial report would be required.

On 14 December 2012, you requested an extension of time for lodgement of the financial report and advised that late lodgement occurred due your heavy workload and overlooking the allocated time period.

Having considered the reason for the late lodgement, I allow an extension of time to lodge the financial report until 20 November 2012. In this instance, I have allowed for the application for an extension of time to be lodged retrospectively. However, it should not be assumed that a retrospective application will be accepted and granted in future. You should note that section 268 of the RO Act is a civil penalty provision.

If you have any queries please contact Larry Powell on (03) 8661 7893.

Yours sincerely,

Ailsa Carruthers
Delegate of the General Manager
Fair Work Australia

DESIGNATED OFFICER'S STATEMENT

Australian Road Transport Industrial Organisation - Tasmanian Branch

30 June 2012

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 ~~21 August 2012~~; and

10th SEPTEMBER 2012

(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

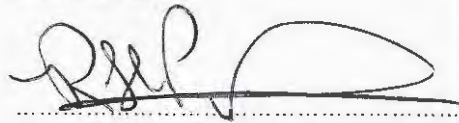
26th October 2012



Name: Robin H Phillips

Title of office held: Executive Director

Signature:



Date: 26 October 2012

27th November 2012

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
TASMANIAN BRANCH**

FINANCIAL REPORT

30 JUNE 2012

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DESIGNATED OFFICER'S STATEMENT

Australian Road Transport Industrial Organisation - Tasmanian Branch

30 June 2012

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 21 August 2012; 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: 26 October 2012

OPERATING REPORT

Australian Road Transport Industrial Organisation - Tasmanian Branch

For the year ended 30 June 2012

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 memberwhichever 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 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 2012

Members of Committee of Management

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

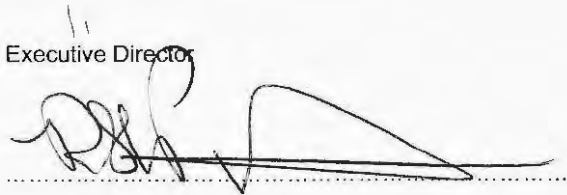
J DeBruyn
R C King
J C Miller
A Murray
F Guerra
T McGroom
H Halton
M Thorpe
R Wills
P Molineux

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 stylized and extends to the right.

Date: 21 August 2012

INCOME STATEMENT

Australian Road Transport Industrial Organisation - Tasmanian Branch	2012	2011
<i>For the year ended 30 June 2012</i>	<i>Notes</i>	
	\$	\$
Revenue		
Subscriptions	<u>7,200</u>	<u>-</u>
Total Revenue	<u>7,200</u>	<u>-</u>
Expenses		
Bank fees	126	126
Subscriptions	<u>7,282</u>	<u>-</u>
Total Expenses	<u>7,408</u>	<u>126</u>
Income tax expense	<u>-</u>	<u>-</u>
Net profit/(loss)	<u><u>(208)</u></u>	<u><u>(126)</u></u>

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 2012</i>	<i>Notes</i>	2012 \$	2011 \$
CURRENT ASSETS			
Cash at bank		1,192	1,400
GST receivable		-	-
Total Current Assets		<u>1,192</u>	<u>1,400</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>1,192</u>	<u>1,400</u>
CURRENT LIABILITIES			
Creditors		-	-
Total Current Liabilities		<u>-</u>	<u>-</u>
TOTAL LIABILITIES		<u>-</u>	<u>-</u>
NET ASSETS		<u>1,192</u>	<u>1,400</u>
EQUITY			
Accumulated surplus/(deficit)		1,400	1,526
Net income/(loss) for the period		<u>(208)</u>	<u>(126)</u>
TOTAL EQUITY		<u>1,192</u>	<u>1,400</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 2012

	Retained Earnings \$	Total \$
2012		
Balance at 1 July 2011	1,400	1,400
Net income/(loss) for the year	<u>(208)</u>	<u>(208)</u>
Balance at 30 June 2012	<u>1,192</u>	<u>1,192</u>
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>1,400</u>	<u>1,400</u>

STATEMENT OF CASH FLOWS

Australian Road Transport Industrial Organisation - Tasmanian Branch <i>For the year ended 30 June 2012</i>	2012 \$	2011 \$
<i>Notes</i>		
Cash Flows from Operating Activities		
Receipts from members	7,200	-
Payments to suppliers	<u>(7,408)</u>	<u>(126)</u>
Net Cash Flows from Operating Activities	<u>(208)</u>	<u>(126)</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	(208)	(126)
Cash at beginning of the financial year	<u>1,400</u>	<u>1,526</u>
Cash at the end of the financial year	<u><u>1,192</u></u>	<u><u>1,400</u></u>
Reconciliation of cash		
NAB cheque account	<u><u>1,192</u></u>	<u><u>1,400</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 2012

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 2012

On 21 August 2012 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 2012:

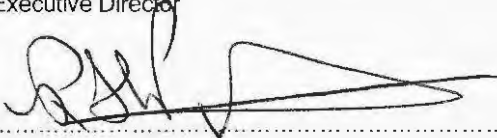
- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager of Fair Work Australia;
- (c) the financial statements and notes show a true and fair view of the financial performance, 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:



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Date: 21 August 2012

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION – TASMANIAN BRANCH

Report on the Financial Report

We have audited the accompanying financial report of Australian Road Transport Industrial Organisation – Tasmanian Branch, which comprises the balance sheet as at 30 June 2012, 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.

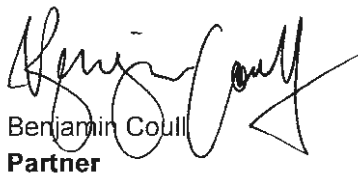
Independence

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.

WHK
WHK

A handwritten signature in black ink, appearing to read "Benjamin Coull".
Benjamin Coull
Partner

Launceston

Date: 30 August 2012