



Australian Government

Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7993
Fax: (03) 9654 6672

Mr. P. Lovel
Acting Secretary/Treasurer
Australian Road Transport Industrial Organization
Victorian Branch
P.O. Box 5
SOUTH MELBOURNE VIC 3205

Dear Mr. Lovel,

**Re: Financial Statements for year ended 30 June 2002
FR 2002/427**

Thank you for forwarding additional documentation being a copy of the auditor's report in relation to the financial documents of the Victorian Branch of the Australian Road Transport Industrial Organization for the year ended 30 June 1992.

The financial documents have now been filed.

The above documentation has been placed with the documents previously lodged.

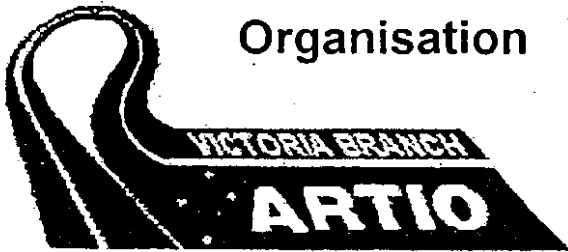
Yours sincerely,

A handwritten signature in black ink, appearing to read 'L Powell'.

Larry Powell
Statutory Services Branch

5 May 2005

**Australian Road Transport Industrial
Organisation**



3 May 2005

The Industrial Registrar
Australian Industrial Registry
Level 35, Nauru House
80 Collins St
MELBOURNE VIC 3000

Att: Larry Powell

Dear Larry

RE: ARTIO Vic Branch Financial Statements 2002/2003 & 2001/2002

I refer to your letter of 24 November 2004 concerning outstanding financial documents. Please find attached those documents.

Please contact the Paul Ryan on 0415331031 if you require any further information.

Yours Faithfully



PHILIP LOVEL
Acting Branch Secretary/Treasurer

Anderson & Associates

Certified Practising Accountants

AUDITORS REPORT

TO THE MEMBERS:

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION – VICTORIA BRANCH

Scope

We have audited the accompanying accounts being the Committee of Management Certificate, Accounting Officers Certificate, Profit & Loss Account, Balance Sheet and notes to and forming part of the accounts, of Australian Road Transport Industrial Organisation for the year ended 30th June, 2002. The organisation's officers are responsible for the preparation and presentation of the accounts and the information they contain. We have conducted an independent audit of these accounts in order to express an opinion on them to the members of the organisation.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with Accounting Standards, statutory requirements and mandatory professional reporting requirements so as to present a view which is consistent with our understanding of the financial position and the results of its operation.

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

Audit Opinion

In our opinion:

- (i) the organisation maintained satisfactory accounting records detailing the sources and nature of income (including income from members) and the nature and purpose of expenditure;
- (ii) in accordance with Section 276(2) of the Workplace Relations Act 1996 we were provided with access to all necessary records and documents and received satisfactory explanations from the organisation's officers and employees where necessary; and
- (iii) the accompanying accounts, which have been prepared from the accounting records and in accordance with Section 273 of the Workplace Relations Act 1996, as amended and applicable Accounting Standards, are properly drawn up so as to give a true and fair view of :-
 - the financial affairs of the organisation as at 30th June, 2002, and
 - the income, expenditure and financial result of the organisation for the year ended on that date.

ANDERSON & ASSOCIATES



JOHN V. ANDERSON CPA
Registered Company Auditor
Signed at Ringwood - 18 August, 2004

SUITE 102
17 HEATHERDALE ROAD
RINGWOOD VIC 3134

PHONE: +61 3 9872 5544
FAX: +61 3 9872 5588

FRONTDESK@ANDERSON-ASSOC.COM.AU

ALL CORRESPONDENCE TO: PO Box 438 RINGWOOD VIC 3134



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Australian Industrial Registry

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Mr. P. Lovel
Acting Branch Secretary/Treasurer
Victorian Branch
Australian Road Transport Industrial Organization
P.O. Box 5
SOUTH MELBOURNE VIC 3205

Dear Mr. Lovel,

**Re: Financial Statements for year ended 30 June 2003
FR 2003/408**

Receipt is acknowledged of the financial documents of the Victorian Branch of the Australian Road Transport Industrial Organization for the year ended 30 June 2003, lodged in the Industrial Registry on 19 November 2004.

The following matter concerning the financial reporting requirements of the Workplace Relations Act 1996, requires your further attention, your written response to this matter is requested by Wednesday, 8 December 2004.

1. Secretary's certificate

Financial documents lodged with the Registrar are required by subsection 280(1) to be filed under cover of a certificate from the secretary in this case, the Branch Secretary/Treasurer stating that the documents so lodged are copies of the auditor's report, accounts and statements which were presented to a meeting in accordance with section 279.

It would be helpful if the certificate could contain the date on which the meeting was held.

This certification does not have to be in the form of a statutory declaration.

The Branch Secretary/Treasurer's certificate in respect of the documents already lodged with this Office for the year ended 30 June 2003 should be forwarded as soon as practicable, please.

Outstanding Information

Reference is made to my letter of 9 April 2003 (copy enclosed) and subsequent telephone conversations between myself and your Mr. Ryan in relation to the financial documents for the year ended 30 June 2002, requesting lodgement of the auditor's report.

As a response does not appear to have been received, it is requested that the information required be forwarded to this office by Wednesday, 8 December 2004.

The Registration and Accountability of Organisations Schedule (Schedule 1B to the Workplace Relations Act 1996) alters the arrangements under which organisations are required to provide financial and other information to members and the Industrial Registrar. Future financial returns will be required to meet the requirements of Schedule 1B. Your organisation has been provided with documentation in relation to the new requirements. You may wish to refer to section 269 of Schedule 1B which provides for reduced reporting requirements if a reporting unit has substantial common membership with a State registered body.

Electronic lodgment

I encourage you to take advantage of the electronic lodgment service provided by the Registry for future lodgments. You may register as a user and then lodge your documents via the Electronic Lodgment page of the AIRC website at www.airc.gov.au Alternatively, you may send an email with the documents attached to: RIATeam3@air.gov.au. Please note that the Rules of the Commission allow for electronic signatures to be used, other than for statutory declarations (see subrule 74A(1)). Where documents are lodged electronically, there will be no need to forward hard copies of the documents.

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.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L Powell', written in a cursive style.

Larry Powell
Statutory Services Branch

24 November 2004



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Mr. P. Lovel
Secretary/Treasurer
Australian Road Transport Industrial Organization
P.O. Box 5
SOUTH MELBOURNE VIC 3205

Dear Mr. Lovel,

**Re: Financial Statements for year ended 30 June 2002
FR 2002/427**

Receipt is acknowledged of the financial documents of the Victorian Branch of the Australian Road Transport Industrial Organization for the year ended 30 June 2002, lodged in the Industrial Registry on 28 March 2003.

The following matter concerning the financial reporting requirements of the Workplace Relations Act 1996, requires your further attention, your written response to this matter is requested by Monday, 28 April 2003.

1. Auditor's Report

I note that the Auditor's report for the abovenamed financial documents has not been lodged.

Would you please arrange lodgement of such.

The following matters are referred for assistance when preparing future financial documents; no further action is requested in respect of these:

2. Committee of Management Certificate

Paragraph (iv) was not completed correctly.

In that part the committee of management was required to certify whether or not the branch had complied with the requirements of section 279 in respect of the financial documents of the immediately preceding financial period, that is the year ended 30 June 2001.

It should be noted that this part of the committee of management's certificate always refers back to the preceding year.

3. Accounting Officer's Certificate

The accounting officer's certificate should include the number of members of the Branch - refer subregulation 109(1)(a).

4. Timescale provisions

Unless an extension is granted, financial documents should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented - refer subsection 280(1).

I have noted that the financial documents were presented to a meeting of the Committee of Management on 6 December 2002, more than 3 months ago.

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.

Yours sincerely,

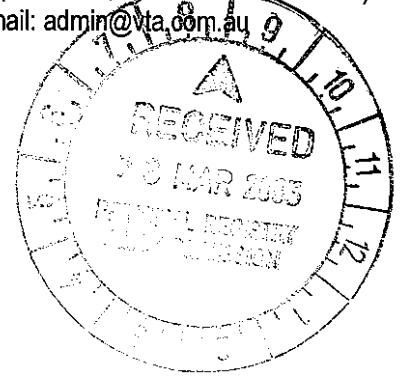


Larry Powell
Statutory Services Branch

9 April 2003



Australian Road Transport Industrial Organisation (Victoria Branch)
Wirraway Drive, Fishermans Bend 3207 (PO Box 5, South Melbourne 3205)
Ph: 03 9646 8590 Fax: 03 9646 8596 Email: admin@vta.com.au
Internet: www.vta.com.au



24th March 2003

Industrial Registrar,
Level 35, Nauru House,
80 Collins St.,
Melbourne Vic 3000

Attention: Mr. Clency Lapierre

**Re: AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANIZATION –
OUTSTANDING FINANCIAL RETURNS**

Please find attached the financial statements, with necessary certificates attached, for:

- Federal ARTIO for the financial year ending 30th June 2002
- Victorian Branch of ARTIO for the financial year ending 30th June 2003

Please feel free to contact Mr. Paul Ryan on 0415 331 031 should you wish to discuss any matter raised herein.

Yours faithfully,

A handwritten signature in black ink, appearing to read "Philip Lovel".

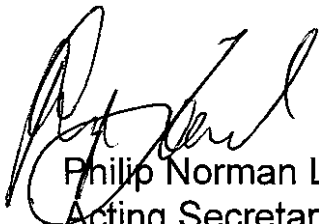
Philip Lovel,
Secretary/Treasurer

Australian Road Transport Industrial Organisation



SECRETARY/TREASURER'S CERTIFICATE

I hereby confirm that the accounts for the Australian Road Transport Industrial Organization Vic. Branch for the years ended 30th June 2002 were true copies of the audited accounts and were presented to the Committee of Management meeting of 6th December 2002 after having been distributed free of charge to all members by post of 18th November.



Philip Norman Lovel
Acting Secretary/Treasurer

Date: 24/3/03

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH
COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We, Philip Lovel and Paul Freestone, being two members of the Committee of Management of the Australian Road Transport Industrial Organisation, Victoria Branch do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:-

- (i) in the opinion of the Committee of Management, the accompanying accounts show a true and fair view of the financial affairs of the organisation as at 30th June, 2002.
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30th June, 2002 in accordance with the rules of the organisation.
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under sub-section 274(2) of the Workplace Relations Act, 1996 or copies of those records or documents or copies of the rules of the organisation have not been furnished, or made available, to member in accordance with the requirements of the Workplace Relations Act 1996 the Regulations thereto, or the rules of the organisation;

and

- (iv) the organisation has complied with sub-section 279(1) and (6) of the Act in relation to the financial accounts in respect of the year ended 30th June, 2002 and the auditors report thereon.


.....
PHILIP LOVEL


.....
PAUL FREESTONE

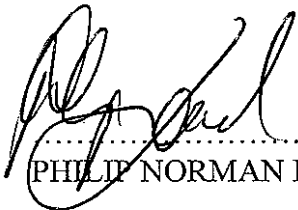
Date: 24/3/03

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH
ACCOUNTING OFFICER'S CERTIFICATE**

I, PHILIP NORMAN LOVEL, being the Officer responsible for keeping the accounting records of the Australian Road Transport Industrial Organisation, certify that as at 30th June, 2002, the number of members of the organisation was .

In my opinion,

- (i) the accompanying accounts show a true and fair view of the financial affairs of the organisation as at 30th June, 2002.
- (ii) a record has been kept of all moneys paid by, or collected from members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) with regard to funds of the organisation raised by the compulsory levies or voluntary contributions from members, of funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (v) no loans or other financial benefits were paid to persons holding office in the organisation;
- (vi) the register of members of the organisation was maintained in accordance with the Workplace Relations Act 1996.


.....
PHILIP NORMAN LOVEL

Date: 24/3/03

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

VICTORIA BRANCH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2002**

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30TH JUNE, 2002**

	NOTE	2002 \$	2001 \$
INCOME			
Members Subscriptions		5,300	4,000
Interest Received		-	-
TOTAL INCOME		<u>5,300</u>	<u>4,000</u>
EXPENDITURE			
Office Expenses:			
Audit Fees		660	-
Bank Charges & Interest		44	69
Depreciation		-	-
		<u>704</u>	<u>69</u>
Professional Expenses:			
Subscriptions - National Association		<u>5,300</u>	<u>4,000</u>
TOTAL EXPENDITURE		<u>6,004</u>	<u>4,069</u>
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR		<u>(704)</u>	<u>(69)</u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH
PROFIT AND LOSS APPROPRIATION ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2002**

	NOTE	2002 \$	2001 \$
Operating Surplus/(Deficit) brought forward		(704)	(69)
Accumulated surpluses at the beginning of the financial year.		<u>(363)</u>	<u>(294)</u>
Total available for appropriation		(1,067)	(363)
Transfers to Reserves		-	-
Accumulated surpluses at the end of the year		<u><u>(1,067)</u></u>	<u><u>(363)</u></u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**BALANCE SHEET
AS AT 30TH JUNE, 2002**

	NOTE	2002 \$	2001 \$
CURRENT ASSETS			
Cash		1,858	2,562
TOTAL CURRENT ASSETS		1,858	2,562
NON-CURRENT ASSETS			
Property, Plant and Equipment		-	-
TOTAL NON-CURRENT ASSETS		-	-
TOTAL ASSETS		1,858	2,562
 CURRENT LIABILITIES			
Creditors and Borrowings		2,925	2,925
TOTAL CURRENT LIABILITIES		2,925	2,925
TOTAL LIABILITES		2,925	2,925
 NET ASSETS		(1,067)	(363)
 SHAREHOLDERS EQUITY			
Accumulated Surpluses		(1,067)	(363)
TOTAL SHAREHOLDERS EQUITY		(1,067)	(363)

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
AS AT 30TH JUNE, 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable Australian Accounting Standards and the historical cost convention on the basis that the Organisation is a non reporting entity.

The financial statements are not purported to be general purpose financial reports and have been prepared exclusively for the use of the Organisation and its Committee of Management. The applicable Accounting Standards adopted are detailed in the notes to and forming part of the accounts.

The accounting policies adopted are consistent with those of the previous year unless otherwise stated.

Income Tax Expense

The organisation is registered as an "Industrial Organisation" and has an exemption from income tax under Section 23(f) of the Income Tax Assessment Act.

Employee Benefits

Charges have been made against profits for amounts expected to be paid to employees for accrued annual leave and long service leave. Amounts accrued which represent vested entitlements are shown as current liabilities.

2. INFORMATION PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Industrial Relations Act 1988, as amended, the attention of Members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274 which reads as follows:-

- (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 sub-section (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 sub-section (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."



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Mr. Rod Jeffrey
Secretary-Treasurer
Australian Road Transport Industrial Organization
Victorian Branch
1st Floor,
192B Burwood Rd
HAWTHORN VIC 3122

Dear Mr. Jeffrey,

Re: Financial statements for year ended 30 June 2002 - FR2002/427

This is a courtesy letter to remind you of the financial reporting requirements of Part IX, Division 11 of the Workplace Relations Act 1996 ('the Act') in respect of financial year ended 30 June 2002.

An organisation registered under the Act or a branch of such an organisation is required to carry out the various steps of the financial reporting obligations within certain time-scales.

In relation to financial documents for year ended 30 June 2002, the auditor should have made a report to the branch as required by subsection 276(1) of the Act before 31 December 2002.

If you have not done so already you should consider implementing the following steps:

- provision of copies of the auditor's report, accounts and statements to the members,
- following provision of copies to the members, presentation of the auditor's report, accounts and statements to a meeting of the members or the committee of management
- lodgement of copies of the auditor's report, accounts and statements in the Industrial Registry accompanied by your certificate confirming that the documents so lodged are copies of those presented to the relevant meeting - the certificate should specify the type of meeting and the date when the meeting was held.

In the normal course of events, financial statements for year ended 30 June 2002 should be lodged in the Industrial Registry before 31 March 2003. Please note that the Act provides for extensions of time to be sought and granted in certain circumstances.

If you have already taken steps to have the financial statements lodged in the Industrial Registry before 31 March 2003, please disregard this letter.

I have enclosed for your information a notice describing the financial reporting requirements in more detail, including the time-scales prescribed by the legislation.

Should you wish to discuss this letter please contact me on (03) 8661 7787.

Yours sincerely

Clency Lapiere
Statutory Services Branch

11 March 2003



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Ref: FR2002/427-[278V-VIC]

Mr P N Lovel
Secretary/Treasurer
Australian Road Transport Industrial Organization-
Victoria Branch
P.O. Box 5
SOUTH MELBOURNE VIC 3205

Dear Mr. Lovel

**Re: Australian Road Transport Industrial Organization-Victoria Branch
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2002.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please do not hesitate to contact me on (03) 8661 7787 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Clency Lapierre
Team Manager
E-mail: clency.lapierre@air.gov.au
11 July, 2002