



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 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**

Thank you for forwarding the Secretary's Certificate in relation to the financial documents of the Victorian Branch of the Australian Road Transport Industrial Organization for the year ended 30 June 2003.

The financial documents have now been filed.

From the information available, the timing of these various steps would seem to be at variance with the requirements of the then legislation.

Subsection 279(6) requires that members should be supplied with a copy of each of the (signed and dated) auditor's report, committee of management certificate and accounting officer's certificate, together with a copy of the audited accounts at least 7 days before the meeting at which the report, certificates and accounts are to be presented. Subsection 279(6) also provides that once the report, certificates and accounts have been supplied to members they are to be presented to either a meeting of members or a meeting of the committee of management.

I note that your Secretary's certificate indicates that the auditor's report, accounts and financial statements were provided to members on 3 November 2003 and that copies of those documents were presented to a meeting of the Committee of Management on the same date.

Given that the Auditor's report, is dated 18 August 2004, and the Accounting Officer's certificate and the Committee of Management certificate were undated it would appear that the documents supplied to members were either unsigned and/or undated.

Would you please ensure in future when supplying members with financial documents that all documents are signed and dated.

Also, as the financial documents were supplied to members on 3 November 2003 and presented to the Branch's Committee of Management meeting on the same date it would appear that the Committee of Management meeting held on that date was not sufficient for the purposes of subsection 279(6).

In future would you please ensure that the reporting unit complies with the timescale provisions as now prescribed by Schedule 1B of the Workplace Relations Act 1996.

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@air.gov.au.

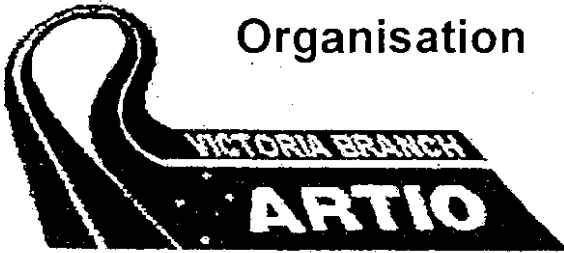
Yours sincerely,

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

Larry Powell
Statutory Services Branch

11 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



**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL
ORGANISATION – VICTORIA BRANCH**

Certificate of Secretary or other Authorised Officer

I, Philip Norman Lovel, being the Secretary of the of the Australian Road transport Industrial Organisation – Victorian Branch certify:

1. That the documents lodged with the 2002/2003 Financial Report are copies of the Auditor's Report, Accounts and Financial Statements which were presented to a meeting of members
2. That these reports were provided to members on 3 November 2003.
3. That these reports were provided to a meeting of the committee of Management on 3 November 2003 in accordance with the legislation.

Signature:



Date; 3/5/05



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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', with a large, stylized initial 'L'.

Larry Powell
Statutory Services Branch

24 November 2004

Australian Road Transport Industrial Organisation



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

16 November 2004

Att: Larry Powell

Dear Larry

RE: ARTIO Vic Branch Accounts 2002/2003

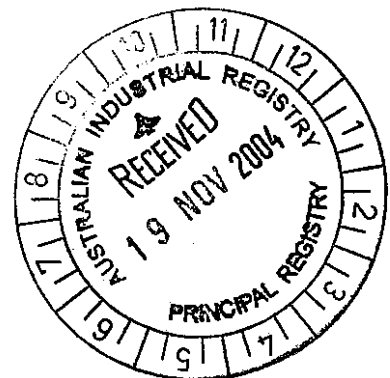
Further to our various telephone conversations, please find attached ARTIO Vic Branch accounts for the financial year ended 30 June 2003.

Please accept my apology for the delay in filing this material.

Yours Faithfully

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

PHILIP LOVEL
Acting Branch Secretary/Treasurer



AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

VICTORIA BRANCH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2003**

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, 2003. 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.

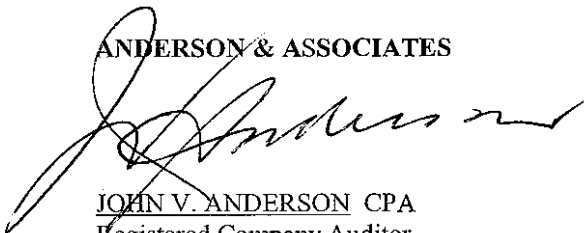
The audit opinion expressed in this report has been formed on the above basis.

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, 2003, 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

Challenging the Future Together

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

We, Philip Lovel and Brian Hesketh, 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:-

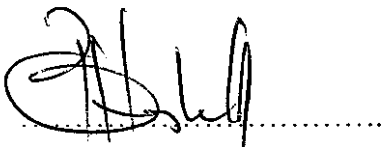
- (i) in the opinion of the Committee of Management, the accompanying accounts show a true and fair view of the financial affairs of the organisation as at 30th June, 2003.
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30th June, 2003 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, 2003 and the auditors report thereon.



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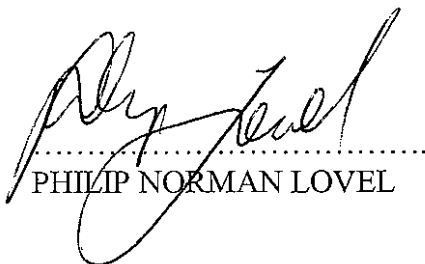
Date:

**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, 2003, the number of members of the organisation was 222.

In my opinion,

- (i) the accompanying accounts show a true and fair view of the financial affairs of the organisation as at 30th June, 2003.
- (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:

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30TH JUNE, 2003**

	NOTE	2003 \$	2002 \$
INCOME			
Members Subscriptions		9,000	5,300
Interest Received		-	-
		<u>9,000</u>	<u>5,300</u>
TOTAL INCOME		<u>9,000</u>	<u>5,300</u>
EXPENDITURE			
Office Expenses:			
Audit Fees		440	660
Bank Charges & Interest		51	44
		<u>491</u>	<u>704</u>
Professional Expenses:			
Subscriptions - National Association		<u>9,000</u>	<u>5,300</u>
TOTAL EXPENDITURE		<u>9,491</u>	<u>6,004</u>
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR		<u>(491)</u>	<u>(704)</u>

The accompanying notes form part of these financial accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**PROFIT AND LOSS APPROPRIATION ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2003**

	NOTE	2003	2002
		\$	\$
Operating Surplus/(Deficit) brought forward		(491)	(704)
Accumulated surpluses at the beginning of the financial year.		<u>(1,067)</u>	(363)
Total available for appropriation		(1,558)	(1,067)
Transfers to Reserves		-	-
Accumulated surpluses at the end of the year		<u><u>(1,558)</u></u>	<u><u>(1,067)</u></u>

The accompanying notes form part of these financial accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**BALANCE SHEET
AS AT 30TH JUNE, 2003**

	NOTE	2003 \$	2002 \$
CURRENT ASSETS			
Cash		<u>(20)</u>	<u>1,858</u>
TOTAL CURRENT ASSETS		<u>(20)</u>	<u>1,858</u>
TOTAL ASSETS		<u>(20)</u>	<u>1,858</u>
CURRENT LIABILITIES			
Creditors and Borrowings		<u>1,538</u>	<u>2,925</u>
TOTAL CURRENT LIABILITIES		<u>1,538</u>	<u>2,925</u>
TOTAL LIABILITES		<u>1,538</u>	<u>2,925</u>
NET ASSETS		<u><u>(1,558)</u></u>	<u><u>(1,067)</u></u>
SHAREHOLDERS EQUITY			
Accumulated Surpluses		<u>(1,558)</u>	<u>(1,067)</u>
TOTAL SHAREHOLDERS EQUITY		<u>(1,558)</u>	<u>(1,067)</u>

The accompanying notes form part of these financial accounts.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
AS AT 30TH JUNE, 2003

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."



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Australian Industrial Registry

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Level 35, Nauru House
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MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Ref: FR2003/408 -[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
Outstanding Financial Documents - *Workplace Relations Act 1996***

Our records show you have not lodged in the Industrial Registry the financial documents of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 30 June, 2003.

As you would be aware the financial reporting obligations of the Act have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003. Part IX, Division 11 of the Act continues to apply in relation to a financial year that ended on 30 June, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that started on or after 1 July 2003.

We will write to you soon about what you must do for the financial year which has just ended. Until we do so you should discuss the new requirements with your accountant or auditor.

You should also lodge the outstanding financial documents *before 30 July 2004*.

You may contact me on (03) 8661 7993 if you wish to discuss this letter.

In reply please quote: **FR2003/408**.

Yours sincerely

A handwritten signature in black ink, appearing to read "L. Powell". The signature is written in a cursive style with a large, looping initial "L".

Larry Powell
E-mail: larry.powell@air.gov.au

20 July, 2004