



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

Dear Mr. Lovel,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)
Financial reports for year ended 30 June 2004 - FR 2004/462 and 465**

Thank you for your letter of 8 June 2005 advising that the financial documents of the Australian Road Transport Industrial Organization and also its Victorian Branch for the year ended 30 June 2004 will be presented to the next general meeting of members.

I also note in your letter that upon the financial documents being presented to the respective general meetings you will advise this office in writing of such.

Thank you for your assistance in this matter.

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

Larry Powell
Statutory Services Branch

16 June 2005

Australian Road Transport Industrial Organisation



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

8 June 2005

Att: Larry Powell

Dear Larry

RE: Section 266 of the RAO Schedule: ARTIO & Vic ARTIO presentation of Accounts to a General Meeting of Members

I refer to your various letters and our telephone conversation of 8 June.

I can confirm that the accounts for both ARTIO and its Victorian Branch will be presented to the next general meeting of members. Once this has occurred I will advise you in writing of the details

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

Yours Faithfully

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

PHILIP LOVEL
Acting Branch Secretary/Treasurer



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Australian Industrial Registry

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

Dear Mr. Lovel,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)
Financial reports for year ended 30 June 2004 - FR 2004/465**

I refer to my letter of 15 December 2004 advising that the financial documents of the Victorian Branch of the Australian Road Transport Industrial Organization for the year ended 30 June 2004 were not presented to a meeting in accordance with s266 of Schedule 1B of the RAO Schedule. You were advised that such documents were required to be presented to a general meeting of members of the branch.

As a response does not appear to have been received, it is requested that you advise me by Monday, 20 June 2005 what stage this matter is now at.

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

3 June 2005



Australian Government

Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
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Mr. P. Lovel
Acting Branch Secretary/Treasurer
Australian Road Transport Industrial Organization
Victorian Branch
P.O. Box 5
SOUTH MELBOURNE VIC 3205

Dear Mr. Lovel,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)
Financial reports for year ended 30 June 2004 - FR 2004/465**

I have received the financial documents of the Victorian Branch of the Australian Road Transport Industrial Organization for the year ended 30 June 2004, lodged in the Industrial Registry on 26 November 2004.

I note that the financial report was provided to members on 27 October 2004. I also note that the financial report was presented to a meeting of the committee of management of the reporting unit on the same day.

As you know section 266 of the RAO Schedule makes provision for the methods by which a reporting entity may satisfy its obligation to present the full report to members. The purpose of the financial reporting provisions generally is to ensure disclosure to members and, to offer those members an opportunity to raise any matter that concerns them regarding material disclosed in that information. The vehicle for members to achieve this are either at a general meeting of members or at a meeting of the committee of management. The latter option is only available if the precondition in subsection 266(3), that is the 5% rule, is satisfied. The rules of the branch do not make such provision.

In these circumstances, the alternatives require the presentation of the relevant documents to a general meeting of members, or at a series of meetings at different locations (this alternative is only available if the rules make provision for such meetings).

On several occasions over the past 18 months, for example, in correspondence from the Industrial Registrar of 8 May 2003 and 13 November 2003 and from Mr. Lapierre of the Registry on 30 September 2004, you have been advised of issues arising from the operation of the RAO Schedule your organisation may need to attend to. The branch may wish to take steps to alter its rules to incorporate the 5% rule referred to previously.

In the interim the branch is required to make its best endeavours to fully meet its obligations as set out in the RAO Schedule with respect to its obligation to present the financial report to its members.

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

1. Operating Report

Right of members to resign:

Subsection 254(2)(c) requires the operating report to "give details" of the right of members to resign from the reporting unit under section 174 of the RAO Schedule. The 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.

2. General Purpose Financial Report (GPFR)

Notes to Accounts

I note that the notes to the accounts provide the provisions of section 274 of the Industrial Relations Act 1988. The accounts should set out the provisions of subsections 272(1), (2) and (3) of the RAO Schedule. Would you please ensure those subsections are copied into the GPFR in the next financial report of the Branch

3. Auditor's Report

The opinion expressed by the auditor in their report has been drafted in terms of the previous requirements of the Act. Section 257(5) of the RAO Schedule now sets out the matters on which an auditor is required to state an opinion. An acceptable wording would be as follows:

"In our opinion the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the RAO Schedule."

4. Committee of Management Statement

Consistency with other reporting units

This area of the Committee of Management Statement relates to Item 17(e)(iv) of the Registrar's Reporting Guidelines. Your organisation's Committee's statement at paragraph (e)(iv) provides that: "the organisation does not consist of 2 or more reporting units". Subsection 242(3) of the RAO Schedule provides, in part, that where an organisation is divided into branches, each branch will be a reporting unit.

As your organisation consists of a number of reporting units, you may wish to consider declarations that have been made by other reporting units of ARTIO when preparing this statement for next years' financial report (financial reports of all reporting units are placed on our website at www.airc.gov.au/organisations/list/list.html (click on Org Number)).

5. Timescale provisions

Unless an extension is granted, financial reports should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented - refer subsection 268.

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 or by email at larry.powell@air.gov.au.

Yours sincerely,

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

Larry Powell
Statutory Services Branch

15 December 2004

Australian Road Transport Industrial Organisation



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

24 November 2004

Att: Larry Powell

Dear Larry

**RE: ARTIO Vic Branch Financial Statements 2003/2004
ARTIO Financial statements for 2003/2004**

Please find attached financial statements for both ARTIO and ARTIO Vic Branch for the 2003/2004 year.

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

Yours Faithfully

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

PL
PHILIP LOVEL
Acting Branch Secretary/Treasurer



**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2004

Principal Activities

The principal activities of the Association during the financial year were to promote, protect and advance the interests of its members through the development of EBAs and AWAs and appearing in various state and federal industrial courts and commissions.

Results of Principal Activities

The Association's principal activities resulted in maintaining and improving the position of its members within the Industrial Relations framework.

Significant Changes in Nature of Principal Activities

There were no significant changes in the nature of the Association's principal activities during the financial year.

Significant Changes in Association's Financial Affairs

No matters or circumstances arose during the reporting year which significantly affected the financial affairs of the Association.

Trustee or Director of Trustee Company of Superannuation Entity or Exempt Public Sector Superannuation Scheme

The following officers of the Association held reserved positions in the following entities:

Philip Lovel is a Director of TWU Superannuation Nominees Pty Ltd, a trustee company that is the trustee of TWU Superannuation Fund, an exempt public sector superannuation scheme.

Number of Members

The number of persons who, at the end of the financial year, were recorded on the Register of Members was two hundred and nine.

Number of Employees

The number of persons who were, at the end of the financial year, employees of the Association was Nil measured on a full time equivalent basis.

Members of Committee of Management

The persons who held office as members of the Committee of Management of the Association at the beginning of the financial year were:

Philip Lovel

Brian Hesketh

No changes to the composition of the Committee of Management during the financial year occurred.


Philip Lovel
Director

Date: 27 October, 2004

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

VICTORIA BRANCH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2004**

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 Statement, Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows and notes to and forming part of the accounts of Australian Road Transport Industrial Organisation - Victoria Branch for the year ended 30th June, 2004. 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.

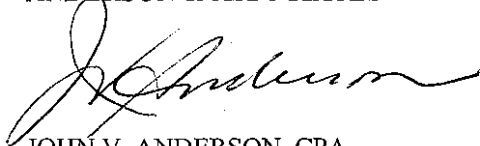
The audit opinion expressed in this report has been formed on the above basis.

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, 2004, and
 - the income, expenditure and financial result and cash flows of the organisation for the year ended on that date.

ANDERSON & ASSOCIATES



JOHN V. ANDERSON CPA
Registered Company Auditor
Signed at Ringwood - 27 October, 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

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION - VICTORIA BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On 27 October 2004 the Committee of Management of Australian Road Transport Industrial Organisation - Victoria Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2004.

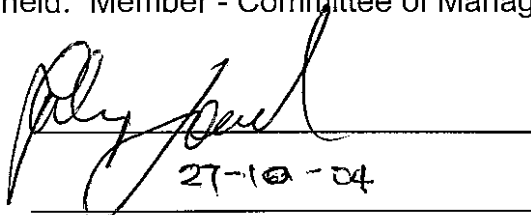
The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit 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 including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) the organisation does not consist of 2 or more reporting units;
 - (v) No information has been sought in any request of a member of the reporting unit or the Registrar under section 272 of the RAO Schedule;
 - (vi) No orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of Management: Philip Norman Level

Title of Office held: Member - Committee of Management

Signature:



27-10-04

Date:

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

CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER

I, Philip Norman Lovel, being the Chairperson of the Australian Road Transport Industrial Organisation certify:

- That the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- That the full report was provided to members on 27 October, 2004; and
- That the full report was presented to a meeting of the committee of management of the reporting unit on 27 October, 2004 in accordance with section 266 of the RAO Schedule.

Signature



Date: 27-10-04

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30TH JUNE, 2004**

	NOTE	2004 \$	2003 \$
INCOME			
Members Subscriptions		14,000	9,000
TOTAL INCOME		14,000	9,000
EXPENDITURE			
Office Expenses:			
Audit Fees		275	440
Bank Charges & Interest		4	51
		279	491
Professional Expenses:			
Subscriptions - National Association		11,462	9,000
TOTAL EXPENDITURE		11,741	9,491
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR		2,259	(491)

The accompanying notes form part of these financials accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**PROFIT AND LOSS APPROPRIATION ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2004**

	NOTE	2004 \$	2003 \$
Operating Surplus/(Deficit) brought forward		2,259	(491)
Accumulated surpluses at the beginning of the financial year.		<u>(1,558)</u>	<u>(1,067)</u>
Total available for appropriation		701	(1,558)
Transfers to Reserves		-	-
Accumulated surpluses at the end of the year		<u><u>701</u></u>	<u><u>(1,558)</u></u>

The accompanying notes form part of these financial accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**BALANCE SHEET
AS AT 30TH JUNE, 2004**

	NOTE	2004 \$	2003 \$
CURRENT ASSETS			
Cash		<u>976</u>	<u>(20)</u>
TOTAL CURRENT ASSETS		<u>976</u>	<u>(20)</u>
TOTAL ASSETS		<u>976</u>	<u>(20)</u>
CURRENT LIABILITIES			
Creditors and Borrowings		<u>275</u>	<u>1,538</u>
TOTAL CURRENT LIABILITIES		<u>275</u>	<u>1,538</u>
TOTAL LIABILITES		<u>275</u>	<u>1,538</u>
NET ASSETS		<u><u>701</u></u>	<u><u>(1,558)</u></u>
SHAREHOLDERS EQUITY			
Accumulated Surpluses		<u>701</u>	<u>(1,558)</u>
TOTAL SHAREHOLDERS EQUITY		<u><u>701</u></u>	<u><u>(1,558)</u></u>

The accompanying notes form part of these financial accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004	2003 \$
Cash flows from operating activities			
Receipts from members and customers		14,000	9,000
Payments to trade creditors, other suppliers and employees		<u>(13,004)</u>	<u>(10,878)</u>
Net cash flow from operating activities	(b)	<u>996</u>	<u>(1,878)</u>
Cash flow from investing activities			
Payments for property, plant and equipment		<u>0</u>	<u>0</u>
Net cash (used in) investing activities		<u>0</u>	<u>0</u>
Cash flows from financing activities			
Advances Repaid		0	0
Advance Made		<u>0</u>	<u>0</u>
Net cash flows from financing activities		<u>0</u>	<u>0</u>
Net increase/(decrease) in cash held		996	(1,878)
Cast at beginning of the financial year		<u>(20)</u>	<u>1,858</u>
Cash at the end of the financial year	(a)	<u><u>976</u></u>	<u><u>(20)</u></u>
a) Reconciliation of Cash			
Cash at Bank/on hand		976	(20)
Short Term Deposits		<u>0</u>	<u>0</u>
		<u>976</u>	<u>(20)</u>
b) Reconciliation of Net Cash Flows for Operating Activities to Operating Surplus (Deficit) After Income Tax			
Operating Surplus/Deficit		2,259	(491)
Increase / (Decrease) in Amounts Payable		(1,263)	(1,387)
Net Cash Inflow (Outflow) from Operating Activities		<u><u>996</u></u>	<u><u>(1,878)</u></u>

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
AS AT 30TH JUNE, 2004

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.

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 Government
Australian Industrial Registry

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
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Fax: (03) 9654 6872

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: Schedule 1B - Workplace Relations Act 1996 (the RAO Schedule)
Presentation of financial reports to meeting of members

The RAO Schedule now requires that financial reports be presented to a meeting of members unless the rules contain a provision that allows 5% or less of members to demand that a general meeting be held to consider the financial reports. Where the rules so provide, it is permissible to present the financial reports to a Committee of Management meeting.

Our records show that the rules of your branch do not make provision for 5% or less of members to call a special meeting of members for the purpose of considering financial reports. Our records also show that your last financial reports were presented to a meeting of your Committee of Management and not a meeting of members.

This letter is intended as a reminder that your financial reports for year ended 30 June 2004 and for future years **must** be presented to a meeting of members. If you want to continue with the past practice of presenting financial reports to a committee of management meeting, the rules must be amended to make provision for 5% or less of members to call a special meeting of members for the purpose of considering financial reports.

The rules may permit a general meeting to be a series of meetings held at different locations and the financial reports may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series.

Please contact me on (03) 8661 7787 or by e-mail at clency.lapierre@air.gov.au if you have any queries about this letter.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Clency Lapierre'.

Clency Lapierre
Statutory Services Branch
30 September 2004