



**Australian Government**  
**Australian Industrial Registry**

Level 5, 11 Exhibition Street, Melbourne 3000,  
GPO Box 1994, Melbourne 3001  
Telephone: (03) 8661 7817  
Fax: (03) 9655 0410

28 February 2007

Mr Philip Lovel  
Acting Secretary/Treasurer  
Australian Road Transport Industrial Organisation  
PO Box 5  
South Melbourne 3205  
e: [reception@vta.com.au](mailto:reception@vta.com.au)

Dear Mr Lovel,

**Financial Reports for Year Ended 30 June 2006 - FR2006/259**  
**Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for the financial reports of Australian Road Transport Industrial Organisation, Victorian Branch, for the year ended 30 June 2006. The documents were lodged in the Industrial Registry on 28 December 2006.

The documents have been filed.

*Although the documents have been filed, I provide the following comments to assist you when you next prepare financial reports. You do not need to take any further action in respect of the financial reports already lodged.*

**Audit opinion**

The opinion expressed by the auditor should make reference to the RAO Schedule of the Workplace Relations Act, the following wording in an Auditor's Report would satisfy the requirements of s257 of the RAO Schedule:

*In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996.*

**Committee of Management Statement**

There appears to be no information in the Committee of Management's statement addressing Item 25(e)(iv) of the Registrar's Reporting Guidelines. This item relates to the committee of management declaring whether, in its opinion, the financial records were kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation.

Future Committee of Management Statements should include this declaration.

Please do not hesitate to contact me by email at [shane.ellard@air.gov.au](mailto:shane.ellard@air.gov.au) or on (03) 8661 7767 if you wish to discuss this letter.

A copy of the financial report has been placed on the website maintained by the Industrial Registry at <http://www.e-airc.gov.au/278vvic/>.

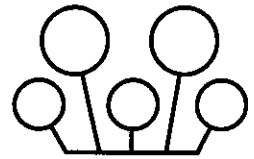
Yours sincerely,

A handwritten signature in black ink, appearing to read 'S. Ellard'.

Shane Ellard  
Statutory Services Branch (Melbourne)

FR2006/259

rec'd 28/2/07



**ARTIO**

Australian Road Transport  
Industrial Organisation

The Industrial Registrar  
Australian Industrial Registry  
GPO Box 1994  
MELBOURNE VIC 3001

21 February 2007

Att: Shane Ellard

Dear Shane

**RE: ARTIO Vic Branch Financial Accounts for 2005/2006**

Further to our conversation of 16 February, please find attached financial accounts for ARTIO Vic Branch for the 2005/2006 year. As I suspected I had forwarded 2 copies of the ARTIO's 2005/06 financial accounts and kept 2 copies of the Branch accounts.

As all other proper paperwork had been forwarded I have simply included the accounts and the auditor's report.

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

Yours Faithfully

*for* PHILIP LOVEL  
Acting Secretary/Treasurer

- **ARTIO** PO Box 5 South Melbourne Victoria 3205 T 03 9646 8590 F 03 9646 8596 E reception@vta.com.au
- **ARTIO VIC** PO Box 5 South Melbourne Victoria 3205 T 03 9646 8590 F 03 9646 8596 E reception@vta.com.au
- **ARTIO TAS** GPO Box 1524 Hobart Tasmania 7001 T 03 6244 7436 F 03 6244 7910 E ed@tta.org.au
- **ARTIO WA** 37 Cohn Street Carlisle Western Australia 6101 T 08 9355 3022 F 08 9355 3122 E reception@transportforumwa.com.au
- **ARTIO QLD** PO Box 325 Stones Corner Queensland 4120 T 07 3394 4388 F 07 3397 9324 E admin@qta.com.au

Affiliated associations:

New South Wales Road Transport Association Inc PO Box 7048 Wetherill Park BC New South Wales 2164 T 1300 679 782 F 9756 6274 E enquiries@nswrta.com.au

## 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 30<sup>th</sup> June, 2006. 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 30<sup>th</sup> June, 2006, 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 10 November 2006

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
VICTORIA BRANCH**

**PROFIT AND LOSS APPROPRIATION ACCOUNT  
FOR THE YEAR ENDED 30TH JUNE, 2006**

	NOTE	2006 \$	2005 \$
<b>Operating Surplus/(Deficit) brought forward</b>		(336)	(281)
Accumulated surpluses at the beginning of the financial year.		<u>420</u>	<u>701</u>
<b>Total available for appropriation</b>		84	420
<b>Transfers to Reserves</b>		-	-
<b>Accumulated surpluses at the end of the year</b>		<u><u>84</u></u>	<u><u>420</u></u>

The accompanying notes form part of these financial accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
VICTORIA BRANCH**

**PROFIT AND LOSS STATEMENT  
FOR THE YEAR ENDED 30TH JUNE, 2006**

	NOTE	2006 \$	2005 \$
<b>INCOME</b>			
Members Subscriptions		<u>14,700</u>	<u>15,400</u>
<b>TOTAL INCOME</b>		<u>14,700</u>	<u>15,400</u>
<b>EXPENDITURE</b>			
<b>Office Expenses:</b>			
Audit Fees		330	275
Bank Charges & Interest		<u>6</u>	<u>6</u>
		336	281
<b>Professional Expenses:</b>			
Subscriptions - National Association		<u>14,700</u>	<u>15,400</u>
<b>TOTAL EXPENDITURE</b>		<u>15,036</u>	<u>15,681</u>
<b>OPERATING SURPLUS/(DEFICIT) FOR THE YEAR</b>		<u><u>(336)</u></u>	<u><u>(281)</u></u>

The accompanying notes form part of these financial accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
VICTORIA BRANCH**

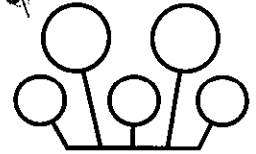
**BALANCE SHEET  
AS AT 30TH JUNE, 2006**

	NOTE	2006 \$	2005 \$
<b>CURRENT ASSETS</b>			
Cash		<u>384</u>	<u>695</u>
<b>TOTAL CURRENT ASSETS</b>		<u>384</u>	<u>695</u>
<b>TOTAL ASSETS</b>		<u>384</u>	<u>695</u>
<b>CURRENT LIABILITIES</b>			
Creditors and Borrowings		<u>300</u>	<u>275</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>300</u>	<u>275</u>
<b>TOTAL LIABILITES</b>		<u>300</u>	<u>275</u>
<b>NET ASSETS</b>		<u><u>84</u></u>	<u><u>420</u></u>
<b>SHAREHOLDERS EQUITY</b>			
Accumulated Surpluses		<u>84</u>	<u>701</u>
<b>TOTAL SHAREHOLDERS EQUITY</b>		<u><u>84</u></u>	<u><u>420</u></u>

The accompanying notes form part of these financial accounts.

IAIN

FR 2006/219



**ARTIO**

Australian Road Transport  
Industrial Organisation

The Industrial Registrar  
Australian Industrial Registry  
GPO Box 1994  
MELBOURNE VIC 3001

22 December 2006

Att: Larry Powell

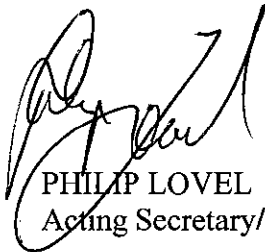
Dear Larry,

**RE: ARTIO Vic Branch Financial statements for 2005/2006**

Please find attached financial statements for ARTIO for the 2005/2006 year. These statements along with the supporting paperwork were presented to a general meeting of members called in accordance with the Constitution. The meeting was held on 19 December 2006.

Please contact Paul Ryan on [REDACTED] if you require any further information.

Yours Faithfully,



PHILIP LOVEL  
Acting Secretary/Treasurer

- **ARTIO** PO Box 5 South Melbourne Victoria 3205 T 03 9646 8590 F 03 9646 8596 E reception@vta.com.au
- **ARTIO VIC** PO Box 5 South Melbourne Victoria 3205 T 03 9646 8590 F 03 9646 8596 E reception@vta.com.au
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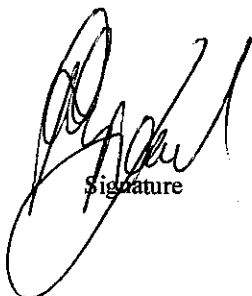
*Affiliated associations:*

*New South Wales Road Transport Association Inc PO Box 7048 Wetherill Park BC New South Wales 2164 T 1300 679 782 F 9756 6274 E enquiries@nswrta.com.au*

**Certificate of Secretary or other Authorised Officer**  
s268 of Schedule 1B Workplace Relations Act 1996

I *Philip Lovel* being the *Secretary/Treasurer* of the Australian Road Transport Industrial Organization Victorian Branch 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 *10 November 2006*; and
- that the full report was presented to *a general meeting of members* of the reporting unit on 20 December 2006 in accordance with section 266 of the RAO Schedule.



Signature

Date: 22 December 2006

*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

- (a) the secretary; or
- (b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.



# Anderson & Associates

Certified Practising Accountants

## AUDITORS REPORT

### TO THE MEMBERS:

#### AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

#### 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 for the year ended 30<sup>th</sup> June, 2006. 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 30<sup>th</sup> June, 2006, 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 10 November 2006

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**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
JUNE 30, 2006**

# AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

## PROFIT AND LOSS STATEMENT FOR THE PERIOD ENDED 30 JUNE 2006

	2006 \$	2005 \$
<b>INCOME</b>		
Consulting fees	18,000.00	12,000.00
<b>OTHER INCOME</b>		
Branch Fees	35,280.00	33,905.00
Service Fees	-	10,000.00
	35,280.00	43,905.00
	53,280.00	55,905.00
<b>EXPENSES</b>		
Accountancy	825.00	925.00
Bank Charges	187.47	366.95
Consultants Fees	47,400.00	48,350.00
Depreciation	-	80.00
Donations	-	5,000.00
Legal Costs	3,500.00	-
Office Expenses	200.00	379.81
Printing & Stationery	1,067.86	195.00
Telephone	120.00	120.00
Travelling Expenses	273.84	1,287.41
	53,574.17	56,704.17
<b>Loss from ordinary activities before income tax</b>	<b>(294.17)</b>	<b>(799.17)</b>

The accompanying notes form part of these financial statements.  
This report is to be read in conjunction with the attached compilation report.

# AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

## BALANCE SHEET AS AT 30 JUNE 2006

	2006 \$	2005 \$
<b>SHARE CAPITAL AND RESERVES</b>		
Retained profits	6,347.85	6,642.02
<b>TOTAL SHARE CAPITAL AND RESERVES</b>	<u>6,347.85</u>	<u>6,642.02</u>
Represented by:		
<b>CURRENT ASSETS</b>		
Cash at Bank	3,650.82	9,723.66
Cash Management Account	72.26	132.26
Trade Debtors	2,293.10	-
Amount Receivable	539.57	404.60
<b>TOTAL CURRENT ASSETS</b>	<u>6,555.75</u>	<u>10,260.52</u>
<b>NON CURRENT ASSETS</b>		
<b>Fixed Assets</b>		
Office Furniture & Equipment	17,028.00	17,028.00
Less Prov'n for Depreciation	<u>(17,028.00)</u>	<u>(17,028.00)</u>
	-	-
<b>Total Fixed Assets</b>	<u>-</u>	<u>-</u>
<b>TOTAL NON CURRENT ASSETS</b>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>6,555.75</u>	<u>10,260.52</u>
<b>CURRENT LIABILITIES</b>		
Trade Creditors	-	3,298.50
Other Creditors	207.90	320.00
<b>TOTAL CURRENT LIABILITIES</b>	<u>207.90</u>	<u>3,618.50</u>
<b>TOTAL LIABILITIES</b>	<u>207.90</u>	<u>3,618.50</u>
<b>NET ASSETS</b>	<u>6,347.85</u>	<u>6,642.02</u>

The accompanying notes form part of these financial statements.  
This report is to be read in conjunction with the attached compilation report.  
Page 1

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2006**

	Note	2006	2005 \$
<b>Cash flows from operating activities</b>			
Receipts from members and customers		56,180	58,214
Payments to trade creditors, other suppliers and employees		<u>(62,314)</u>	<u>(54,392)</u>
<b>Net cash flow from operating activities</b>	<b>(b)</b>	<u>(6,134)</u>	<u>3,822</u>
<b>Cash flow from investing activities</b>			
Payments for property, plant and equipment		<u>0</u>	<u>0</u>
<b>Net cash (used in) investing activities</b>		<u>0</u>	<u>0</u>
<b>Cash flows from financing activities</b>			
Advances Repaid		0	0
Advance Made		<u>0</u>	<u>0</u>
<b>Net cash flows from financing activities</b>		<u>0</u>	<u>0</u>
<b>Net increase/(decrease) in cash held</b>		(6,134)	3,822
<b>Cast at beginning of the financial year</b>		<u>9,856</u>	<u>6,034</u>
<b>Cash at the end of the financial year</b>	<b>(a)</b>	<u><u>3,723</u></u>	<u><u>9,856</u></u>
<b>a) Reconciliation of Cash</b>			
Cash at Bank/on hand		3,651	9,724
Short Term Deposits		<u>72</u>	<u>132</u>
		<u>3,723</u>	<u>9,856</u>
<b>b) Reconciliation of Net Cash Flows for Operating Activities to Operating Surplus (Deficit) After Income Tax</b>			
Operating Surplus/Deficit		(294)	(799)
Depreciation		0	80
Increase / (Decrease) in Amounts Payable		(3,410)	2,232
(Increase) / Decrease in Receivables		(2,430)	2,309
<b>Net Cash Inflow (Outflow) from Operating Activities</b>		<u><u>(6,134)</u></u>	<u><u>3,822</u></u>

# **AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 30<sup>TH</sup> JUNE, 2006**

### **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.

#### **Depreciation**

Depreciation is provided on both a straight line and diminishing value basis on all tangible fixed assets at rates calculated to allocate their cost less estimated residual value against revenue over their estimated useful lives.

#### **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.

# **AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIAN BRANCH**

**Notes to and forming part of the Financial Statements as at 30 June 2006**

## **2. Information provided to Members or Registrar**

In accordance with the requirements of the Workplace Relations Act 1996, RAO Schedule, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of section 272 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 to be made available to the person making such 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 organisation.
3. A reporting unit must comply with an application made under sub-section (1).

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION, VICTORIAN  
BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2006**

**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 maintenance of AIRC Awards, the development of EBA's and representation of members 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 Branch 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 the TWU Superannuation Fund.

**Number of Members**

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 220.

**Rights of Members to Resign**

Any member has the right to resign from Association in accordance with the provisions of Rule 11 of the organisations's rules.

**Number of Employees**

The number of persons who were, at the end of the financial year, employees of the Association was 0.25 measured on a full time equivalent basis.



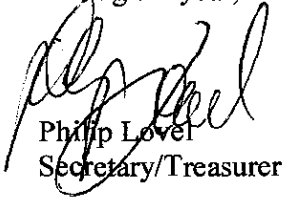
**Members of Committee of Management**

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

David Sinclair  
Tom O'Bryan  
Rod Lemish

Paul Freestone  
Philip Lovel

During the year, there were no changes in the Committee of Management.



Philip Lovel  
Secretary/Treasurer

Date: 10 November 2006

### Committee of Management Statement

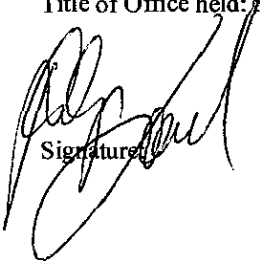
On 10 November 2005 the Committee of Management of the Australian Road Transport Industrial Organization, Victorian Branch passed the following resolution to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2006:

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) no request of a member of the reporting unit or Registrar was made under section 272 of the RAO Schedule; and
  - (vi) there has been no order for inspection of financial records made by the Commission under s. 273 of the RAO Schedule

For Committee of Management: *Philip Lovel*

Title of Office held: Secretary/Treasurer

Signature 

Date: 10 November 2006