



Australian Government
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

Ms. D. Goostrey
Australian Road Transport Industrial Organization
Western Australian Branch
37 Cohn Street
CARLISLE WA 6101

Dear Ms. Goostrey,

**Re: Financial Statements for year ended 30 June 2003
FR 2003/409**

Receipt is acknowledged of the financial documents of the Western Australian Branch of the Australian Road Transport Industrial Organization for the year ended 30 June 2003, lodged in the Industrial Registry on 23 July 2004.

The financial documents have been filed.

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

1. Secretary's Certificate

It is noted that the certificate does not provide the name of the signatory or the position held by that person.

It is the attitude of this office that such information should be provided.

2. Accounting Officer's Certificate

The Accounting Officer's certificate was not completed correctly in that there was no certification in respect of the requirements of regulation 109(1)(a)(iii).

That regulation requires the accounting officer to certify whether, in the opinion of that officer:

"before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation".

3. Committee of Management Certificate

(a) Paragraph (v) 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 2002.

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

(b) It is noted that the certificate does not provide the names of the signatories.

It is the attitude of this office that such names be provided.

4. References to Act

There are a number of references in the documents to the Industrial Relations Act 1988, e.g. the auditor's report, committee of management certificate, the prescribed information notice and the notes to the accounts.

The documents should reflect the appropriate provisions of the Workplace Relations Act 1996.

Would you please bring this matter to the attention of your auditor.

5. 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).

It is noted that the above items were brought to the branch's attention in connection with its financial documents for the period ended 30 June 2002 – refer to our letter of 25 February 2003.

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

Yours sincerely,



Larry Powell
Statutory Services Branch

4 August 2004



21 July 2004

Industrial Registrar
West Australian Industrial Relations Commission
Level 16
111 St Georges Tce
PERTH WA 6000

Dear Sir/Madam

Financial Statements for the Year Ended 30 June 2003

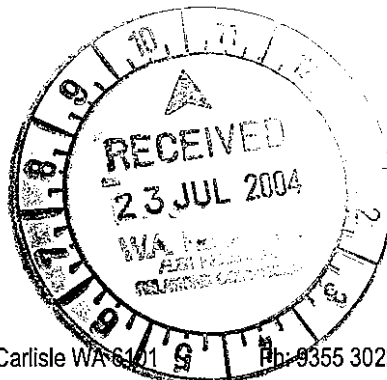
Please find enclosed the audited accounts of the Australian Road Transport Industrial Organisation, Western Australian Branch.

The accounts were adopted on the 1st October 2003.

Yours sincerely

A handwritten signature in black ink, appearing to read "Debra Goostrey".

70 Debra Goostrey
ARTIO
WA Branch



**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH**

A.B.N. 57 806 878 514

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2003



OWEN & PLAISOWE

**CERTIFIED PRACTISING
ACCOUNTANTS**

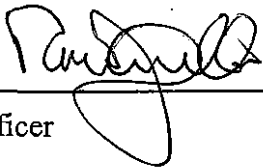
Post Office Box 127 Northbridge W.A. 6865
1st Floor, 255 Beaufort St, Perth, W.A. 6000
Ph: (08) 9328 3766 Fax (08) 9328 2393
Email: op@op.com.au ABN 18 950 142 779

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

SECTION 280(b)

**OFFICER'S CERTIFICATE
FOR THE YEAR ENDED 30 JUNE 2003**

I hereby confirm that the accounts of the Australian Road Transport Industrial Organisation Western Australian Branch for the ended 30 June 2003 are true copies of the auditor's report, the financial accounts and other statements as presented to a meeting of members of the organisation on 29 October 2003 in accordance with Section 279 of the Industrial Relations Act 1988.



Officer

Dated: 1 October 2003

Perth, Western Australia

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

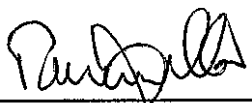
SECTION 268(3)

**STATUTORY DECLARATION BY OFFICER
FOR THE YEAR ENDED 30 JUNE 2003**

In the financial year ended 30 June 2003, the organisation maintained the following records:

- (i) register of members, showing name and postal address for each member;
- (ii) listing of names, postal addresses and occupations of all officers of the branch; and
- (iii) other accounting records sufficient to ensure the adequacy of control over the activities and assets of the branch.

To the best of my knowledge and belief, the attached balance sheet, income and expenditure statement, cash flow statement and accompanying notes give a true and fair view of the state of affairs of the branch as at 30 June 2003 and of its results for the year ended on that date.



Officer

Dated: 1 October 2003
Perth, Western Australia


**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

SECTION 274(4)

**PRESCRIBED INFORMATION NOTICE
FOR THE YEAR ENDED 30 JUNE 2003**

The following is made in accordance with the requirements of Section 274 of the Industrial Relations Act 1988:

- (i) a member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation;
- (ii) an organisation shall, on the application made under subsection (1) by a member of the organisation, or a Registrar, make the specified information available to the member or the Registrar, in such manner and within such time as is prescribed; and
- (iii) the Registrar shall not make an application under (1) above, except at the request of a member of the organisation concerned, and the Registrar, when he receives information as a result of an application made at the request of such a member, shall furnish that information to that member.



Officer

Dated: 1 October 2003

Perth, Western Australia

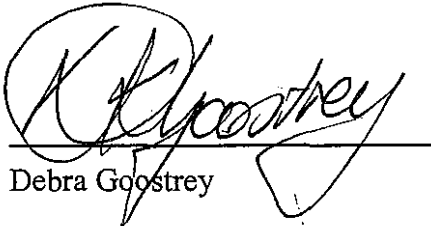
**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

**ACCOUNTING OFFICER'S CERTIFICATE
FOR THE YEAR ENDED 30 JUNE 2003**

I, Debra Goostrey, being the officer responsible for keeping the accounting records of the Australian Road Transport Industrial Organisation Western Australian Branch, certify that as at 30 June 2003, the number of members of the branch was 34.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the branch as at 30 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) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or 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;
- (iv) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation; and
- (v) the registrar of members of the branch was maintained in accordance with the Act.


Debra Goostrey

Dated: 1.10.2003

Perth, Western Australia

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

**BALANCE SHEET
AS AT 30 JUNE 2003**

	Note	2003 \$	2002 \$
MEMBERS' FUNDS			
Retained profits/(accumulated losses) at beginning of year		(35,568)	(35,568)
Surplus/(deficit) as per revenue and expenditure statement		2,227	-
		<hr/>	<hr/>
Retained profits at end of year		(33,341)	(35,568)
General reserve		33,341	33,341
		<hr/>	<hr/>
SURPLUS/(DEFICIENCY) AT END OF YEAR		<u>-</u>	<u>(2,227)</u>
 This is represented by:			
CURRENT ASSETS			
Receivables	3	9,574	9,229
		<hr/>	<hr/>
TOTAL ASSETS		<u>9,574</u>	<u>9,229</u>
 CURRENT LIABILITIES			
Accounts payable	4	9,574	9,229
Borrowings	5	-	2,227
		<hr/>	<hr/>
TOTAL LIABILITIES		<u>9,574</u>	<u>11,456</u>
 NET ASSETS (LIABILITIES)		 <u>-</u>	 <u>(2,227)</u>

The accompanying notes form part of these financial statements

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2003**

	Note	2003 \$	2002 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		11,801	9,229
Payments to suppliers and employees		(9,574)	(11,456)
		2,227	(2,227)
Net cash outflow from operating activities	6(b)		
CASH FLOWS FROM FINANCING ACTIVITIES			
Movement in loan to WA Road Transport Association		(2,227)	2,227
		(2,227)	2,227
Net cash inflow from financing activities			
Net increase/(decrease) in cash held		-	-
Cash at the beginning of the financial year		-	-
Cash at the end of the financial year	6(a)	-	-

The accompanying notes form part of these financial statements

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2003**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the organisation's constitution and the Industrial Relations Act 1988. The committee has determined that the organisation is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Industrial Relations Act 1988 and the following Australian Accounting Standards:

AAS 3 Accounting for Income Tax
AAS 5 Materiality
AAS 8 Events Occurring After Reporting Date

No other applicable Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Employee benefits

Provision is made in respect of the organisation's liability for annual leave and long service leave at balance date.

NOTE 2: GOING CONCERN

The ability of the organisation to continue operations and to meet its financial obligations, as and when incurred, is dependent upon the organisation generating sufficient funds through its normal operations, the negotiation of satisfactory financial arrangement with financiers, and/or the continued support of its members.

2003	2002
\$	\$

NOTE 3: RECEIVABLES

Subscriptions owing from WARTA	<u>9,574</u>	<u>9,229</u>
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**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2003**

	2003 \$	2002 \$
NOTE 4: ACCOUNTS PAYABLE		
Trade creditors	<u>9,574</u>	<u>9,229</u>
NOTE 5: BORROWINGS		
Loan - WA Road Transport Association	<u>-</u>	<u>2,227</u>
NOTE 6: CASH FLOW INFORMATION		
(a) Reconciliation of cash		
Deposits at call	-	-
Bank overdraft	-	-
	<u>-</u>	<u>-</u>
(b) Reconciliation of net cash provided by operating activities to profit from ordinary activities after income tax.		
Profit from ordinary activities after income tax	2,227	-
Changes in assets and liabilities:		
(Increase)/Decrease in receivables	(345)	(9,229)
(Decrease)/Increase in sundry creditors	345	9,229
(Decrease)/Increase in PAYG withholding	-	(2,227)
	<u>2,227</u>	<u>(2,227)</u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**


**CERTIFICATE OF THE COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 30 JUNE 2003**

We state on behalf of the committee of management, and in accordance with a resolution of the committee of management that:

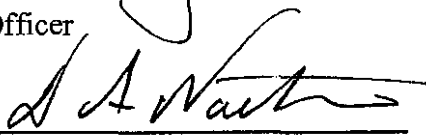
- (i) in the opinion of the committee of management, the attached accounts present fairly the financial position and the results and cash flows of the organisation (Western Australian branch) as at 30 June 2003;
- (ii) the accounts have been prepared on the going concern basis notwithstanding that the organisation had an excess of current liabilities over current assets as 30 June 2003. The ability of the organisation to continue as a going concern is dependent upon the continuity of normal business activities, including the procurement and maintenance of a membership base, to facilitate the settlement of liabilities in the ordinary course of business.

The members of the committee of management believe that at the date of signing this report, the organisation will continue to receive support from its members, and there are reasonable grounds to believe that the organisation will be able to pay its debts as and when they fall due;

- (iii) in the opinion of the committee of management, meetings have been held in accordance with the rules of the organisation;
- (iv) to the knowledge of the committee of management, there have been no instances where records or other documents (other than those containing information for the use of members under Section 274 of the Industrial Relations Act 1988) or copies of those records or documents, or copies of the rules of the organisation, have not been furnished or made available to members in accordance with the Industrial Relations Act 1988, the regulations thereto, or the rules of the organisation; and
- (v) the organisation (Western Australian branch) has complies with Section 279 of the Act in relation to the accounts in respect of the year ended 30 June 2003.



Officer



Officer

Dated: 1 October 2003

Perth, Western Australia

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH**

Scope

We have audited the financial report, being a special purpose financial report, of Australian Road Transport Industrial Organisation, Western Australian Branch for the year ended 30 June 2003 as set out on pages 5 to 9. The executive committee is responsible for the financial report and has determined that the accounting policies used are appropriate to meet the needs of the Industrial Relations Act 1988 and the needs of the members. We have conducted an independent audit of this financial report in order to express an opinion on it to the members. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for the purpose of fulfilling the requirements of the Industrial Relations Act 1988 and for distribution to the organisation's members. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies described in Note 1 so as to present a view which is consistent with our understanding of the organisation's financial position, and performance as represented by the results of its operations and its cash flows. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

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

Audit opinion

In our opinion, in relation to Section 276 (4) of the Industrial Relations Act 1988, the organisation has during the financial year:


- (i) kept satisfactory accounting records including:
 - (a) records of the sources and nature of the income of the organisation (including income from members); and
 - (b) records of the nature and purposes of the expenditure;

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH**

- (ii) the accounts and statements prepared under Section 273 in relation to the year were properly drawn up to give a true and fair view of:
 - (a) the financial affairs of the organisation as at the end of the year; and
 - (b) the income and expenditure, and deficit of the organisation for the year; and
- (iii) all information and explanations sought under Section 276 (2) from officers and employees of the organisation were provided.

Owen & Plaistowe
Certified Practising Accountants



Hugh M E Plaistowe
Auditor no. 13533

Dated: 2 October 2003

Perth, Western Australia

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2003**

	2003 \$	2002 \$
INCOME		
Subscriptions	9,574	9,229
Management fees	-	-
Loans forgiven	2,227	
	<hr/>	<hr/>
TOTAL INCOME	11,801	9,229
LESS EXPENDITURE		
Management fees	9,574	9,229
	<hr/>	<hr/>
TOTAL EXPENDITURE	9,574	9,229
	<hr/>	<hr/>
DEFICIT FOR THE YEAR	<u>2,227</u>	<u>-</u>



Australian Government
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: FR2003/409 -[278V-WA]

Mr/Ms Debra Goostrey
Secretary/Treasurer
Australian Road Transport Industrial Organization
Western Australian Branch
37 Cohn Street
CARLISLE WA 6101

Dear Mr/Ms Goostrey

**Re: Australian Road Transport Industrial Organization
Western Australian 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: **FR2003/409**.

Yours sincerely

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

20 July, 2004



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: FR2003/409-[278V-WA]

Mr Howard Croxon
Branch Secretary
Australian Road Transport Industrial Organization-
Western Australian Branch
37 Cohn Street
CARLISLE WA 6101

Dear Mr Croxon

**Re: Australian Road Transport Industrial Organization-Western Australian 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, 2003.

While the accounting, auditing and reporting obligations 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 of an organisation that ends on 30 June, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 30 June, 2003 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 note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

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
28 July, 2003