



Australian Government
Australian Industrial Registry

Level 5, 11 Exhibition Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9655 0410

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

Dear Ms. Goostrey,

**Re: Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule)
Financial Reports for year ended 30 June 2006
FR2006/260**

Reference is made to the financial reports of the Western Australian Branch of the abovenamed organisation for the year ended 30 June 2006. The documents were lodged in the Industrial Registry on 15 January 2007.

The documents have been filed.

Although the documents have been filed, I would like to comment on an issue arising out of the reports. I make this comment to assist you when you next prepare financial reports and you do not need to take any further action in respect of the financial reports already lodged.

1. General Purpose Financial Report (GPFR)

(a) Notes to Accounts

The accounts must contain a notice drawing the attention of the members to provisions of Schedule 1 that prescribed information is available to them on request. Subsection 272(5) of Schedule 1 requires the GPFR to set out subsections 272(1), (2) and (3). Would you please ensure those subsections are copied into the GPFR in the next financial report of the branch. **Please note** this matter was brought to your attention before in financial returns for your branch for the year ended 30 June 2005 [2005_339].

A handwritten signature in black ink that reads 'M Beare'.

Marylyn Beare
Statutory Services Branch

31 January 2007

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

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



OWEN & PLAISTOWE

**CERTIFIED PRACTISING
ACCOUNTANTS**

Post Office Box 127, Northbridge WA 6865
1st Floor, 255 Beaufort Street, Perth WA 6000
Ph (08) 9328 3766 Fax (08) 9328 2393
Email: op@op.com.au ABN 84 704 584 842

**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 2006**

	2006	2005
	\$	\$
INCOME		
Subscriptions	4,505	4,290
TOTAL INCOME	<u>4,505</u>	<u>4290</u>
LESS EXPENDITURE		
Management fees	4,505	4,290
TOTAL EXPENDITURE	<u>4505</u>	<u>4,290</u>
SURPLUS FOR THE YEAR	<u><u>-</u></u>	<u><u>-</u></u>

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

**BALANCE SHEET
AS AT 30 JUNE 2006**

	Note	2006 \$	2005 \$
MEMBERS' FUNDS			
Retained profits (accumulated losses) at beginning of year		(33,341)	(33,341)
Surplus (deficit) as per revenue and expenditure statement		-	-
		<hr/>	<hr/>
Retained profits (accumulated losses) at end of year		(33,341)	(33,341)
General reserve		33,341	33,341
		<hr/>	<hr/>
SURPLUS (DEFICIENCY) AT END OF YEAR		<hr/> <hr/>	<hr/> <hr/>
 This is represented by:			
CURRENT ASSETS			
Receivables	3	4,505	4,290
		<hr/>	<hr/>
TOTAL ASSETS		<hr/> <hr/>	<hr/> <hr/>
 CURRENT LIABILITIES			
Accounts payable	4	4,505	4,290
		<hr/>	<hr/>
TOTAL LIABILITIES		<hr/> <hr/>	<hr/> <hr/>
 NET ASSETS (LIABILITIES)		<hr/> <hr/>	<hr/> <hr/>

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 2006**

	Note	2006 \$	2005 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		4,505	4,290
Payments to suppliers and employees		(4,505)	(4,290)
Net cash outflow from operating activities	5(b)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
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	5(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 2006**

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 Workplace Relations Act 1996 (ROA). 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 Workplace Relations Act 1996 (ROA) 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.

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.

2006	2005
\$	\$

NOTE 3: RECEIVABLES

Subscriptions owing from Transport Forum WA Inc	<u>4,505</u>	<u>4,290</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 2006**

	2006	2005
	\$	\$
NOTE 4: ACCOUNTS PAYABLE		
Trade creditors	<u>4,505</u>	<u>4,290</u>
NOTE 5: 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	-	-
Changes in assets and liabilities:		
(Increase) Decrease in receivables	4,025	4,025
(Decrease) Increase in sundry creditors	(4,025)	(4,025)
	<u> </u>	<u> </u>
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**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
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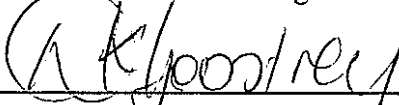
**COMMITTEE OF MANAGEMENT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2006**

On 2 February 2006 the Committee of Management of the Australian Road Transport Industrial Organization Western Australian 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:

- (i) the financial statements and notes comply with the Australian Accounting Standards;
- (ii) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (iii) 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;
- (iv) 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;
- (v) during the financial year to which the GPFR relates and since the end of that year:
 - (a) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (b) 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
 - (c) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (d) no request of a member of the reporting unit or Registrar was made under section 272 of the RAO Schedule; and
 - (e) 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:



Debra Goostrey
Secretary/Treasurer

Dated: 19.12.06

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 2006 as set out on pages 1 to 6. 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 Workplace Relations Act 1996 (ROA) 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 Workplace Relations Act 1996 (ROA) 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 257 (5) of the Workplace Relations Act 1996 (ROA), the organisation has during the financial year:

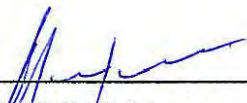
- (i) kept satisfactory accounting records including:
 - (a) records of the sources and nature of the income of the organisation (including income from members); and
 - (b) records of the nature and purposes of the expenditure;

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
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**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 Practicing Accountants



Hugh M E Plaistowe
Auditor no. 13533

Dated: 19 - 12 - 06

Perth, Western Australia

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

**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 Association held reserved positions in the following entities:

Debra Goosetry 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 one hundred and fifty.

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

There were no employees.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
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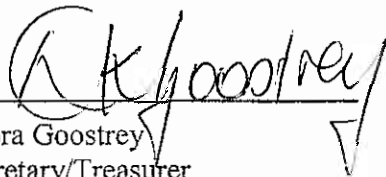
**OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2006**

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:

President:	Len Della
Vice President:	Ray U'Chong
Secretary/Treasurer:	Debra Goostrey
Other Committee Members:	Derek Nathan John Kendrick Robert Hardwicke

There were no changes to the committee of management during the year.



Debra Goostrey
Secretary/Treasurer

Dated: 19.12.06


Perth, Western Australia

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
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CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER
s268 of Schedule 1B Workplace Relations Act 1996

I, Debra Goostrey being the Secretary/Treasurer of the Australian Road Transport Industrial Organization Western Australian Branch certify;

- (i) that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- (ii) that the full report was provided to members on 21 December 2006; and
- (iii) that the full report was presented to a general meeting of members of the reporting unit on 15 January 2007 in accordance with section 266 of the RAO Schedule.


Debra Goostrey
Secretary/Treasurer

21 December 2006
Perth, Western Australia

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

- (i) the secretary; or
- (ii) 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.